

*Baytree Community
Development District*

Agenda

August 4, 2021

AGENDA

Baytree

Community Development District

219 E. Livingston Street, Orlando, FL 32801

Phone: 407-841-5524 – Fax: 407-839-1526

July 23, 2021

Board of Supervisors
Baytree Community
Development District

Dear Board Members:

The Board of Supervisors of the Baytree Community Development District will meet **Wednesday, August 4, 2021 at 12:00 p.m. at the Baytree National Golf Links, 8207 National Drive, Melbourne, Florida.** Following is the advance agenda for the meeting:

1. Roll Call
2. Engineer's Report
3. Community Updates
 - A. Security
 - B. BCA
 - C. Isles of Baytree
4. Consent Agenda
 - A. Approval of Minutes of the June 9, 2021 Meeting
5. Agenda
 - A. Public Hearing
 - i. Consideration of Resolution 2021-06 Adopting the Fiscal Year 2022 Budget and Relating to the Annual Appropriations
 - ii. Consideration of Resolution 2021-07 Imposing Special Assessments and Certifying an Assessment Roll
 - B. Review and Acceptance of Fiscal Year 2020 Audit Report
 - C. Approval of Fiscal Year 2022 Meeting Schedule
 - D. Discussion of Tennis Instructor License
6. CDD Action Items/Staff Reports
 - A. CDD Action Items
 - B. Additional Staff Reports
 - i. Attorney
 - ii. District Manager
 1. Field Manager's Report
7. Treasurer's Report
 - A. Consideration of Check Register
 - B. Balance Sheet and Income Statement
8. Supervisor's Requests
9. Public Comment Period
10. Adjournment

The second order of business is the Engineer's Report. The Report and related matters will be discussed under this item.

The third order of business is Community Updates. Section A is an update from Security, Section B is the BCA update and Section C is the Isles of Baytree update.

The fourth order of business is the Consent Agenda. Section A is the approval of the minutes of the June 9, 2021 meeting. The minutes are enclosed for your review.

The fifth order of business is the Agenda. Section A opens the public hearing to adopt the Fiscal Year 2022 budget. Sub-Section 1 is the consideration of Resolution 2021-06 adopting the Fiscal Year 2022 Budget and relating to the annual appropriations. A copy of the Resolution and approved budget is enclosed for your review. Sub-Section 2 is the consideration of Resolution 2021-07 imposing special assessments and certifying an assessment roll. A copy of the Resolution is enclosed for your review and the assessment roll will be available at the meeting for review. Section B is the review and acceptance of the Fiscal Year 2022 audit report. A copy of the audit report has been provided separately. Section C is the approval of the Fiscal Year 2022 meeting schedule. A sample meeting notice is enclosed for your review. Section D is the discussion of tennis instructor license.

The sixth 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 2 of Staff Reports is the District Manager's Report. Sub-section 1 is the presentation of the Field Manager's Report that is enclosed for your review.

The seventh 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 eighth order of business is Supervisor's Requests.

The ninth 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: Michael Pawelczyk/Dennis Lyles, District Counsel
Peter Armans, District Engineer
Darrin Mossing, GMS

SECTION IV

SECTION A

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 9, 2021 at 1:30 p.m. at Baytree National Golf Links, 8207 National Drive, Melbourne, Florida.

Present and constituting a quorum were:

Melvin Mills	Chairman
Jerry Darby	Vice Chairman
Richard Bosseler	Assistant Secretary
Richard Brown	Assistant Secretary
Carol Witcher	Assistant Secretary by phone

Also present were:

Jason Showe	District Manager
Michael Pawelczyk	District Counsel
Peter Armans	District Engineer by phone
William Viasalyers	Field Manager
Seamus Rowe	Advanced Recreational Concepts, LLC
William McLeod	DSI Security
Residents	

FIRST ORDER OF BUSINESS

Roll Call

Mr. Showe called the meeting to order at 1:30 p.m. and called the roll. The Pledge of Allegiance was recited. Mr. Darby, Mr. Mills, Mr. Bosseler and Mr. Brown were present in person and Ms. Witcher was present via phone.

SECOND ORDER OF BUSINESS

Engineer's Report

Mr. Showe: Peter is on the phone and we can have him go through his report.

Mr. Armans: We had an inspection done and were requested to provide a survey as well as an analysis of Kingswood Way. In the first exhibit of the report, are a couple of locations showing Kingswood Way with the two speed hump locations we recommended. Do you have any questions on that? I was not part of the discussion about your exact concerns about safety. I understood that the issue was more about people not following the speed limit or going around

corners quickly. Speed humps work better for slowing down speeding vehicles. So based on our understanding, we believe that speed humps would not have that benefit. As far as stop signs, the Board can choose to add a couple pretty much anywhere based on the permit you have with the county. So, in addition to the speed humps, if you want to select one of the two, we would recognize speed humps as number one. If you want to do both of them, I have additional stop signs and can place them without having to issue a permit.

Mr. Darby: I reached out to you last week and asked whether or not it would be appropriate to substitute the stop sign at the intersection of Berwick Way and Kingswood Way with Speed Hump #2. I heard you say that it is at the Board's discretion. Right?

Mr. Armans: Correct. If you wanted to install stop signs, we could do that, but it wouldn't be a benefit.

Mr. Mills: With regards to Speed Hump #2. It appears as right you get into the Isles of Baytree (IOB), there is a long stretch from the speed hump that comes around that curve. Correct me if I'm wrong, Richard, but isn't there where most of the speeding is taking place?

Ms. Sandy Schoonmaker (Berwick Way): No. It's the next curve. If you go past Berwick Way and go around that curve, that stretch is where they speed. However, the stop signs at Berwick Way and Ashbourne Court will slow them down, but it's that stretch in the middle where all of the speeding is. After they go around the curve, they speed up and go around the other curve and speed up.

Ms. Art Breitner (Kingswood): They speed up as soon as they get over that little bridge.

Mr. Mills: Let me go back to Richard again because he lives on that stretch. What is your opinion?

Mr. Bosseler: We need something. Joanne from IOB said at the last meeting that speeders are coming out of IOB and they haven't been able to make sense with these people. She talked to them and asked them to slow down. A number of them are in pickup trucks and a number are vendors. So, I support either speed humps or stop signs. We also have Mr. Art Breitner and Ms. Sandy Schoonmaker that live on Kingswood.

Mr. Breitner: Let me just say this. I live on the lot before you get to Kingswood. There's a good distance from the end of my house to where the bridge is where you go into IOB.

Mr. Mills: Right.

Mr. Breitner: I can't tell you the number of times when I get in my car, start the car, look both ways, put it in reverse, look both ways again, then I back out and look in the rearview mirror and there's a car with its brakes on that came out of IOB. I almost got hit in the back a couple of times. I'm telling you right now, the way it is for those people in IOB, as soon as they get over that bridge, they start speeding. That's the way it is.

Ms. Schoonmaker: So, ask the traffic guy, which is going to work better, a speed hump or a stop sign because a stop sign at Kingswood Way is almost directly across from Art's driveway. They have to be slowing down for that stop sign.

Mr. Armans: So, in terms of slowing people down, speed humps will always work better than stop signs. Stop signs, again, cannot be used for slowing people down. People can drive straight through stop signs, but people can't drive straight through a speed hump. They care about their cars, but as far as effectiveness, a speed hump would be more effective.

Mr. Brown: I agree with that because the stop signs on Old Tramway Drive and National Drive are basically useless. Very few people stop.

Ms. Schoonmaker: We both heard them speak on Speed Hump #2.

Mr. Brown: I have a question. The difference between Speed Hump #1, which is near Ashbourne Court and Speed Hump #2, unless I'm misunderstanding, the speeding comes from the distance in between the two.

Mr. Bosseler: We have the Deputy that lives in between.

Ms. Witcher: Yes.

Mr. Bosseler: The majority of the time he parks right on the street.

Mr. Brown: I will do whatever you want. I got the impression that the speeding really took place coming out of the IOB, but after they go over that speed hump at Old Berwick Way, they are just going to gun it down until they get to the one at Ashbourne Court.

Ms. Witcher: We should get two, but I don't think we want three, Rick.

Mr. Brown: No, but I don't think we need the one at Ashbourne Court.

Mr. Breitner: I think the one down by my house is needed where it is.

Mr. Brown: Okay. You guys live there. I live on Old Tramway Drive and I can't wait for that speed hump to go in.

Ms. Schoonmaker: I want two and let it go. When they are coming in, they are flying in. We have kids getting off school buses down there and they need to slow down.

Mr. Mills: I talked to the Sheriff who lives there and he said that it's terrible.

Mr. Brown: In my opinion, I defer to the people who live in Kingswood. If this is good for them, go for it.

Mr. Mills: I agree.

Mr. Bosseler: Norm lives there and he already said that he has no problems. If you want to put a speed hump next to his house, do it.

Mr. Mills: Okay.

Mr. Bosseler: I live next to him. The other one, Art proposed this.

Mr. Breitner: I want something. Like I said, it's not too bad, with those coming into IOB. Because when I back out and look, if they are speeding, I can see them coming, but when you look the other way from my driveway, you are blocked in. You can't see all the way down to that overpass. Many times, I don't think there are any vehicles coming, so I back out and then I look at my mirror again when I'm putting the car in drive, they are on my tail.

Ms. Schoonmaker: Dick, the only thing that I would mention is the house across from Artie. I don't know what to tell you about that.

Mr. Bosseler: We would notify them by letter.

Mr. Brown: Do you need a motion to go ahead and do it?

Mr. Mills: My next question is if we are going to go with these two, we need to coincide that with the one we already did on Old Tramway Drive.

Mr. Showe: That is where I was going next. I've been trying to get a hold of that vendor and had some challenges getting a hold of them. We received the revised proposal. It's a little more than we expected, but I think the costs of everything have gone up recently. I'm just trying to confirm that. We can certainly add these two in with that scope and if I can't get an answer, we will find another vendor. So, if the Board wants to approve these two, then we can make that motion today.

On MOTION by Mr. Brown seconded by Mr. Bosseler with all in favor approving two speed humps on Kingswood Way as presented by the District Engineer was approved.

Mr. Breitner: Can I ask a question?

Mr. Mills: Sure.

Mr. Breitner: I've read that the Sheriff's Department has portable speed signs that you can request for your neighborhood for a short period of time. Maybe putting that there will remind people to drive at 35 miles-per-hour (mph).

Mr. Mills: We have done that in the past and they just speed by there.

Mr. Breitner: I know they know that there is not a speed camera, but at least it reminds people that they are not going the speed limit.

Mr. Showe: We reached out to the Sheriff's Department to try to get those and I don't think that they are providing them anymore.

Mr. Mills: They aren't?

Mr. Showe: I don't believe so. We tried multiple times to get those out here.

Mr. Mills: The road that comes off of I-95 that goes through Andrew's, Pineda Causeway, they have a sign there. People just go by it at 55 mph and the speed limit is 45 mph.

Mr. Showe: We will update that proposal.

Mr. Mills: You have the message, Peter, right, to go ahead with the two speed humps?

Mr. Armans: Yes. The contractor has to get details from the county. I will let you know if I have to prepare additional exhibits showing all of the signs. Maybe William or someone can coordinate that with the contractor or speak directly with the contractor on where to put the signs.

Mr. Showe: We will figure it out.

Mr. Mills: What is the next topic, Peter?

Mr. Armans: The next topic are the two areas; one on Birchington Lane and another one on Ashwell Court. One area has a pool of water in front of the driveway of a residence on Birchington Lane. Clearly, there is a big tree there lifted up a portion of the driveway and curb and creating a low spot there. We don't believe that you can get away by cutting away part of the curb because the root is under everything and created a large lift between the curb and the driveway. It was the homeowner who claimed if we breached the curb, the lift between the curb and the driveway may even get worse because we are going to basically lower the area that invaded the tree root. So, we are recommending some surveying that location as well as the other location on Bradwick Way where that pocket is all broken up, creating a low spot there. We will look at the drainage and where the high and low points are. The proposal that we provided is only for the survey. Once we have the survey, we will know how simple or complicated it is, if

we have to replace some sidewalk or some curb or pavement. So, we are waiting on looking at the survey. We can provide a separate proposal for construction drawings. The proposal that I provided are just for those two areas.

Ms. Witcher: Peter, the sinkhole at Ashwell Court was caused by a water main break. So, when the county came out and fixed it, it took about a week to fix it. When we get ready to do that, we need to keep that in mind to make sure that they do it correctly.

Mr. Armans: When the county repaired the water main, there shouldn't be an issue. If you want me to, I'm not sure how we would do that. We should be fine because we are just replacing the concrete.

Ms. Witcher: Could you talk to the county and see what they repaired because it was a pretty big deal when they came out to fix it?

Mr. Armans: Okay. Was water coming out of the pavement when it happened?

Ms. Witcher: Yes. The entire area was flooded. They were there during a rainstorm fixing it because it was so bad.

Mr. Armans: It looks like it has been repaired. I'm not sure how much response we will get by reaching out to the county about a previous repair. When we go to construction, if water is still seeping from the water pipes, we will definitely get back with the county.

Ms. Witcher: Okay.

Mr. Mills: Carolyn, not to correct you, but if it was a water main break, it would be the responsibility of Cocoa Water, not the county.

Ms. Witcher: Okay.

Mr. Mills: So, Peter, it would be Cocoa Water, not the County.

Mr. Darby: Peter, on the Birchington Lane issue, was that caused by tree roots exclusively?

Mr. Armans: That is what it appears to be. The only thing we can see there is a huge tree with big roots. What we would recommend is asking the contractor to saw cut along the curb line and then cut the roots that goes under there, so it doesn't keep growing. Now, if that is one of the main roots, that has the potential to kill the tree. A lot of the Pine tree would survive. If it doesn't, we will just have to monitor the tree and if it dies, we will have to take it out.

Ms. Witcher: Are we liable if the tree falls on the house?

Mr. Armans: I believe so, yes.

Mr. Pawelczyk: You are only liable if you are negligent. You are not liable just fixing something. So, there is the potential for liability. It would be up to the contractor and the District to take precautions to avoid the tree from falling on somebody's house.

Mr. Armans: We will have to monitor it.

Mr. Pawelczyk: Correct.

Mr. Darby: Can't we call this a problem tree and have it removed?

Mr. Brown: No, it's a specimen tree.

Mr. Viasalyers: The homeowner doesn't want it removed. We already asked them.

Mr. Brown: Is it the one that Mr. Mike Sherman wanted?

Mr. Viasalyers: No, it's not the same location. It's close, but it's not his.

Mr. Mills: It's up the street.

Mr. Brown: Do we have the right as a CDD to cut roots that uplifting our roads from trees?

Mr. Showe: Yes.

Mr. Brown: So if we do, like a homeowner does, if it is under his sidewalk or driveway, then we are certainly doing what we are allowed to do.

Mr. Viasalyers: This one is in the right-of-way (ROW).

Mr. Darby: The roots are going bad and causing some problems.

Mr. Brown: But it's still our right to cut the roots if they are uplifting the road.

Mr. Darby: That may be a temporary solution. A permanent solution would be to get rid of the tree.

Mr. Brown: Yes, but we can't do that because the county already said it's a specimen tree.

Mr. Darby: I thought if it was designated as a problem tree, even if it was a specimen tree, it could be taken out.

Mr. Brown: Only if it's diseased. An Arborist has to come in and says that it is diseased and can you remove it, as per Florida Law?

Mr. Mills: Peter, I know this person wants to get this done as soon as possible. I guess what I'm asking is we are planning on repaving the entire community at some point, whether next year or the year after. Is it best to wait until we do that and incorporate it all at one time or fix it now?

Mr. Armans: Economically, it's best to wait to do it at one time. You just have to weigh that with the homeowner who is concerned about it. What you can do is cut the roots now and wait until the paving work for that project to happen.

Mr. Brown: That is what I would do. I agree. Let's cut the roots now and see what happens over the course of the next six to nine months.

Mr. Showe: So cut the roots?

Mr. Darby: And repair the pavement.

Mr. Showe: Without doing the survey, we will have to line it up.

Mr. Brown: The cost to cut the roots and repave is probably going to be less than the \$3,800 to do a survey.

Ms. Witcher: Jason, if I'm not mistaken, there is a cluster of mailboxes by the street.

Mr. Showe: I would have to verify that.

Mr. Viasalyers: It's not going to impact the mailboxes at all. I actually looked at that area on Monday.

Mr. Armans: I didn't see that the mailboxes were in the way.

Mr. Mills: What are the Board's wishes?

Ms. Witcher: The sidewalk is in the way of doing stuff there. I was just thinking that it would be safer on that entire street, if the mailboxes are going to be on the stable side or the other side.

Mr. Bosseler: I think we should take some action. We have been kicking this can down the road for too long.

Mr. Brown: I agree. I would cut the roots and let's see what happens with that.

Mr. Darby: Yes, I agree. We should try to postpone as much as possible until we do the repaving.

Mr. Brown: Correct.

Mr. Darby: We might want to take this as a priority.

Mr. Brown: Because we are not going to repave it until at least next year or the year after. By that time, we will have an opportunity to see whether they are cutting the roots.

Mr. Showe: Timing-wise, you wouldn't want to do the survey until you are about to do that work because it could change if something else changes because we wouldn't want to do that work too early.

Mr. Mills: Did I hear you say that you don't feel we should do a survey and just cut the roots?

Mr. Brown: I would.

On MOTION by Mr. Brown seconded by Mr. Darby with all in favor cutting roots and repairing curbs at Birchington Lane and the corner of Ashwell Court and Bradwick Way was approved.

Mr. Mills: Thank you, Peter.

Mr. Darby: Peter, before you leave, could you look at the crack in the Balmoral pavement?

Mr. Armans: The crack in the road adjacent to the stormwater pipe?

Mr. Darby: Yes.

Mr. Mills: It's getting worse.

Mr. Darby: I know you concluded that the pipe insulation was not the cause, but my question to you is what is the solution?

Mr. Armans: Just cutting out a piece of the pavement and replacing it. This is something that came up several months ago. The community should take some core samples of the pavement to see if there is a structural problem, but if you are planning on doing paving in a year or two, I recommend that a year before, you contract for repaving, you start taking samples to see if there are any structural issues. Because just repaving is not going to solve those issues. To see if there are problems with the base and then go from there. Right now, it doesn't seem to be a problem.

Mr. Mills: Peter, we had a pipe put in from that one lake to the other lake. That portion of the road was cut up to lay that pipe. So I'm estimating that the borings would show that it wasn't compacted tight enough and has sunk causing the pavement to crack.

Mr. Armans: No. When they cut the road to get to that pipe, that area was cracked far from where the pipe was. So I'm not sure where you would cut it all the way at that point.

Mr. Mills: I thought it was right at the pipe.

Mr. Armans: I went out there and looked at it with William and the issue with the pavement was across the pipe.

Mr. Viasalyers: No. It was to the left of the pipe. Closer to the south.

Mr. Mills: How far away from it is it?

Mr. Viasalyers: Five to 15 feet, roughly. I'm not even sure at the top of my head. I have to measure it.

Mr. Showe: We can certainly get a contractor out and repour it. That's probably the interim solution. If it comes back, you know that there is a bigger problem. Before we do the repaving, we can do the same.

Mr. Darby: It seems to be getting worse over time. It would be a major hazard. So what do we need to do? Look at a temporary solution until the repaving? Is that what I'm hearing?

Mr. Brown: Yes.

Mr. Showe: If that's the Board's pleasure.

Mr. Armans: We could have the contractor replace the asphalt. That is a semi-permanent solution. If they are going to come and cut the pavement and fill with asphalt, we should ask them to compact it to make sure that there are no structural problems.

Mr. Darby: For the compaction of that whole area, would we have to replace nine slats under the sidewalk?

Mr. Viasalyers: Yes. There are a bunch of sidewalks that cracked and broke apart.

Mr. Mills: Do we need a motion?

Mr. Showe: Yes. I think we should have a motion to go ahead and cut and patch that asphalt.

On MOTION by Mr. Brown seconded by Mr. Brown with all in favor cutting and patching asphalt on Balmoral Way was approved.

Mr. Mills: Thank you, Peter.

Mr. Showe: Is there anything else for Peter before we let him go?

Mr. Armans: Let me just comment. If you are going to have a contractor, take that apart, we would recommend replacing the whole lane, not just cutting around.

Mr. Brown: Right.

Mr. Showe: We will work everything out.

Mr. Armans: I do have a comment. I know that Supervisor's requests are at the end of the agenda. If there are things that you are going to ask us to prepare, we would like to be contacted so we can serve you better.

Mr. Mills: Okay. Thanks.

Mr. Armans: Thanks everyone.

THIRD ORDER OF BUSINESS

Community Updates

A. Security

Mr. McLeod: Since our last visit, we have done four spot visits onsite. Matt has conducted training on site procedures and policies with the officers. Also, Matt was tracking the golfers that would come into the community. For the month of May, it looks like we had 5,390 golfers coming into the community.

Mr. Brown: I have some other information, thanks to Matt, that I plan to present later on in the meeting. Tell Matt, thanks for keeping that for me.

Mr. McLeod: Not a problem. Does anybody have any questions or comments for me?

Mr. Brown: I just wanted to let you know that in the next Baytree newsletter that is going out, I included information on how people can access the tech Visitor Management System (VMS) to put people into their permanent visitors, etc. So you may see an increase, hopefully, in the later part of this month.

Mr. McLeod: One thing that I did do was to speak to Tech Solutions who manages your VMS. When something goes down and breaks in the system, they are the people I have to call to get it fixed. The communication issues that we were having before have been resolved. And I have been assured that there will be no other such issues with that.

Resident (Not Identified): When my family visits me, we give them a QR Code. They scanned it and it didn't work. The guard said those things don't work. Who was right? Was Matt not using it?

Mr. Mills: If it was over the weekend Matt wasn't working.

Resident (Not Identified): My daughter said she brought it up, the guard just looked at it and let her go. They guard working on the weekend said it wasn't working. I don't really care. It's not a big deal.

Mr. McLeod: It should work. I will go to the guardhouse and find out what happened.

Mr. Brown: It may have been during the time when the hard drive went down.

Mr. McLeod: That's right.

Resident (Not Identified): It was over Easter.

Mr. Mills: That's when it was down.

Resident (Not Identified): I just didn't know if it just wasn't working and he was just being nice.

Mr. McLeod: I believe that's what Matt was doing here. It works fine now. Thanks for bringing that to my attention. I will ensure that it is working now so there won't be any more issues.

Resident (Not Identified): Okay. I was just curious. Thank you.

Mr. Mills: Matt and the guards are doing a good job.

Mr. McLeod: Thank you very much.

Mr. Brown: I have to say that the VMS works like a champ for those people that have permanent passes or even temporary passes that they show to Matt. Because I've been out at the guardhouse recently now that I have to post the ARC Committee meetings on an annual or bi-weekly basis. The people that come in with a pass, the guard scans it, the gate goes up and he says, "*Have a nice day.*" So it's working like a champ.

Mr. McLeod: Fantastic. I like hearing that because I did have a conversation with the people today because we are trying to get another community. I want to use the VMS, but I told them that I'm not pushing it unless we have been ensured that the problems we experienced here are absolutely over with. The President got on the phone and assured me that we are not going to have any more problems here. So hopefully, I'm not going to have any problems there.

Mr. Mills: Good.

Mr. Darby: Did you say that 5,390 people came through in the month of April?

Mr. McLeod: Yes, sir.

Mr. Darby: That's 170 people outside of Baytree coming in every single day.

Mr. Brown: I have data on that, that I'm going to present.

Mr. McLeod: Yes. You have a lot of traffic coming in.

Mr. Brown: Yes, we do.

Resident (Not Identified): But the golf course isn't working for us.

Mr. Brown: That is another issue that I plan on bringing up.

Mr. McLeod: Does anyone have any other comments?

Mr. Darby: No. Thank you.

B. BCA

Mr. Mills: Does anyone want to give the BCA Report?

Mr. Bosseler: Seamus is here.

Mr. Showe: We handed out a proposal we just received for the playground.

Mr. Rowe: I just wanted everyone to have an understanding of what we added.

Mr. Bosseler: Just to let everybody know, Seamus is with Advanced Recreational Concepts. He and I have been working together to get a swing set and Thunder Dome added to our play area around the pavilion. At our last meeting, he proposed that and Mel brought up the fact that his company has a number of exercise equipment that we might want to take a look at. So we invited him back and he has given us a new bid. Tell us what you did and what you have, Seamus.

Mr. Rowe: Between the last time and this time, we added a few items. We were originally at the whole Triceps Platform Package, but we decided to include more neat stuff. It actually came out to be a pretty modest bid from the manufacturer. It's not a whole lot. Only five items in total, but with that being said, we are doing with a relatively limited space to begin with. I did spec out the requirements for safety and space. The items in question would fit and what's remaining should be ripped out, such as the current bocce ball court or if we decide to do one over by the pool side. With either option, I made sure that it would fit with no issues. I just wanted to make myself available today for any questions.

Mr. Bosseler: I have a question. You gave us a proposal for five pieces of equipment.

Mr. Rowe: Correct.

Mr. Bosseler: Will they fit along the tennis court if we eliminate the bocce ball court?

Mr. Rowe: They will fit there or if you prefer, we can put it by the pool. Either way, I made sure via satellite that our space and size is suitable.

Mr. Brown: Is there a possibility to put the swing set and the Thunder Dome on the pool side as opposed to the swing set behind the pavilion?

Mr. Rowe: I need to re-measure for the swing set.

Mr. Brown: The only reason I'm asking that is I think the bocce ball court needs to go so we can put some stuff there. The other issue that always comes up is pickleball. It is always about pickleball. We have been talking about putting some temporary lines on one of the tennis courts for pickleball and see whether or not the residents like it. If there is enough interest, then there would be the opportunity to put a pickleball court behind where the pavilion is right now. If

we put the swing set there and Thunder Dome over by the pool side, then there's no way in God's creation that we can put a pickleball court over in that area.

Mr. Darby: As you know we used the pavilion as sort of an entertainment area.

Mr. Brown: Yes.

Mr. Darby: We moved the picnic tables.

Mr. Brown: We did.

Mr. Darby: So I think in the future, we want to keep that space free for those types of activities.

Mr. Brown: I agree. That is the option. Can you take a 36,000 foot look at it?

Mr. Rowe: Absolutely. I can give you a 100-foot look.

Mr. Brown: That's even better. That's closer.

Mr. Rowe: That way we get a more accurate read on it. That being said, I will get with Richard on this to find out what the actual size requirements would be for adding on a pickleball court in the future. I will try to manipulate what we are looking at right now to potentially keep it out of the way.

Mr. Mills: For the swing set, you need to have a double fall at the rear and a single fall at the front.

Mr. Rowe: If it is 8-foot posts, you will get 16 feet in front and 16 feet in the back.

Mr. Darby: Seamus, one other question. Will you be raking out the volleyball court and grading it and is that part of the quote?

Mr. Rowe: That is not currently part of the quote, but we would be happy to do that.

Mr. Darby: Could you provide us with that?

Mr. Rowe: Absolutely. It's not going to be significant.

Mr. Mills: The other thing is you had mentioned before about using the rubber mulch. You quoted it with mulch.

Mr. Rowe: I did. I just wanted to get us the basic for right now. That is easily changeable as well. Are you set on the rubber mulch?

Mr. Mills: Yes.

Mr. Rowe: Absolutely. Did you want to stay with that for exclusively the fitness equipment, play equipment or all of it together?

Mr. Mills: All of it together.

Ms. Schoonmaker: You said the exercise equipment is five pieces, but can we have that number to share with the residents?

Mr. Rowe: Yes.

Mr. Mills: We also talked about possibly having a trainer come in for people who want to be trained on the equipment. We will also have a trainer for the physical.

Mr. Viasalyers: What is the life expectancy on the rubber product?

Mr. Rowe: Between five and ten years. There is minimal maintenance to it based off of mostly the edging, whether or not you guys want to do a bordered edge.

Mr. Viasalyers: You might want to do a border instead to help protect it from weeds.

Mr. Rowe: There is also the option for fabric that helps significantly too at a minimal cost.

Mr. Mills: The reason I say the rubber is my wife is a Principal. They put wood mulch down and kids were getting splinters and marks on their knees.

Mr. Rowe: I will make a very big point about this. Wood mulch, especially here in Brevard County, when we use the word, "*Mulch*," they literally mean chip mulch. When I'm using the word, "*Mulch*," I'm talking about engineered wood fiber. It does not splinter. In fact, it is significantly softer.

Mr. Showe: That meets ADA compliance. It is a designed playground product. It's not like the mulch you buy from Lowes.

Mr. Mills: But the rubber mulch will last much longer.

Mr. Showe: It depends on how long it stays there. That's the same challenge you have with the mulch.

Mr. Rowe: Yes. The engineered loose wood mulch, as long as it is fluffed once every six months or more, particularly in the rainy season, you are good for anywhere between three to four years. The bonded rubber mulch lasts between five and ten years. With borders, it gets you to the high side, the 10-year point. You are inevitably going to get chunks no matter what. Having heard the numbers for how many people we have on the golf course, I can only imagine how many people we are going to have on the tennis courts and on the playground. We are always willing to come back. We take care of our customers, especially our local ones.

Mr. Darby: Could you tell me the difference between the two quotes?

Mr. Rowe: Absolutely. In looking at the single post swings versus the single post swings PV, these are standard posts that could go through either two standard belts or buckets or if you are using specialty items. You may need an additional bed, which is almost just an “L” shaped bed that uses the center support and adding two more belts. It would be 7 feet, but you have the option to go to 8 feet. It is really not much of a price difference. We are only looking at 14 feet in the front and 14 feet in the back.

Mr. Darby: We talked about using rubber mulch versus the engineered loose wood mulch. Is there a price difference?

Mr. Rowe: It is significant.

Mr. Darby: Is there a 20% difference?

Mr. Rowe: More like 100%. Honestly, right now, considering there is a shortage of mulch in the US. You cannot find a barrel.

Mr. Darby: Really.

Mr. Rowe: So getting a hold of that, we would be looking at the soonest, December, if you want to do the rubber.

Mr. Mills: Is it imported?

Mr. Rowe: It actually is imported. The problem is they can't get it off loaded or shipped. Nobody wants to work the docks and everyone wants to be a trucker.

Resident (Not Identified): There was the mention of reusing curbing last time. Has that been included?

Mr. Rowe: Yes. Absolutely. I wanted to leave that up to the Board. If you want to have borders, I want to take a look at them first to make sure that they are up to standard.

Mr. Showe: Absolutely.

Mr. Rowe: It sounds like you guys have a quality maintenance team. So I plan on that. Again, that's one of those things that I can have delivered next week.

Mr. Mills: Are there any other questions?

Mr. Pawelczyk: So that the Board understands, in the proposal under, “*Play Surfaces*,” it says, “*Permitting Administration*” is \$1,500. That is just for them to apply for and obtain permits.

Mr. Rowe: Absolutely. If you want, you can do that yourselves.

Mr. Pawelczyk: I just wanted to bring that to the attention of the Board because in some of my contracts, permitting costs are 10% or something like that. Sometimes we only have to go down there once and sometimes they have to go down there four times. Because it doesn't pay for any surveys. It is really just running stuff to the county. So that is something to consider as you move on regarding how you wish to do that. Talk to the engineer and see what he recommends.

Mr. Rowe: We have a lot of HOAs that just take care of that on their own.

Mr. Pawelczyk: I just wanted to bring it up to the Board.

Mr. Mills: There is no sales tax because we are tax exempt. Very good. Thank you.

Mr. Rowe: It has been a pleasure to see everyone.

Ms. Schoonmaker: Do you have a timeframe on this? I want to tell people about it.

Mr. Mills: I would just say that is in stages.

Mr. Showe: The Board is discussing it.

Ms. Schoonmaker: It could be six months or a year.

Mr. Showe: It is just like everything else.

Mr. Mills: It one isn't tied down to a date because of everything that is going on or not getting done. So I would just say that it is in the planning stages at this point.

Mr. Showe: I think the Board is also working with the BCA. There have been some discussions.

Mr. Bosseler: What we are trying to do is get our package all put together and then we are going to the BCA and present it to them. Our goal is October 1st, when our new fiscal year starts.

Ms. Schoonmaker: Possibly in the fall?

Mr. Bosseler: In the fall. No one will use it in the summer. It's too hot.

C. Isles of Baytree

Mr. Mills: Joanne isn't here.

FOURTH ORDER OF BUSINESS

Consent Agenda

A. Approval of Minutes of the May 5, 2021 Meeting

Mr. Mills: We have the minutes from the last meeting. Are there any additions or corrections?

Mr. Showe: I received some corrections. If there are no others, we can take a motion to approve them.

On MOTION by Mr. Brown seconded by Mr. Darby with all in favor the Minutes of the May 5, 2021 Meeting were approved as amended.

FIFTH ORDER OF BUSINESS

Old Business

A. Consideration of Resolution 2021-05 Amending Resolution 2021-03 the Approving the Proposed Fiscal Year 2022 Budget

Mr. Showe: I can go over this quickly. The Board asked us to bring this back. This is a resolution that would amend your original Proposed Budget. As the Board recalls, the original Proposed Budget had an assessment of \$2,000 per home, which was an increase. The Board had some discussion at that meeting and at a subsequent meeting, wanted us to bring back a budget that had no assessment increase to residents. So that is the Proposed Budget that we presented. We can take any questions, comments or discussions. I will note that you are not locked into any of these account lines. Things can be moved around. What you are really setting is what the assessment level is going to be for your new fiscal year.

Mr. Mills: I have a question with regard to our water and sewer charges for the guardhouse? Sixty dollars a month is approximately 2,000 gallons. There is no way in the world that guardhouse is using 2,000 gallons of water. I'm basing that on the charges that we get at home. That is what I pay at home, the 2,000 gallons of water.

Mr. Showe: We will look at it. Let me see if I can track down what we are actually spending.

Mr. Mills: Yes, because they are not showering or anything.

Mr. Viasalyers: That could reflect old numbers too because we had a leaking toilet. We could expect a reduction in costs.

Mr. Mills: Yes, but still \$60?

Mr. Viasalyers: A leaking toilet will add up quickly.

Mr. Darby: Jason, I am looking at two budgets; one that is approved and one that considers no increase. The primary overage is the *Pavement Fund*. We are looking at not getting involved with repaving until 2023. At some point in time, we are going to have to make that up.

So I think it's fair to say that even with an assessment of \$115 per home, next year, it could be more than that.

Mr. Showe: Yes, I think that's a fair statement. From our end, we have been discussing the possibility of that for a few years now. So it is really at the Board's pleasure at this point. We probably need to have a decision made today because if you want to revert back to the original budget, we have mailed notices that have to be mailed out in advance.

Mr. Brown: I totally agree. I stand by what I said at the last meeting that I think we need to have the increase. It is only \$10 a month, but we don't have a lot of money in reserves. We are going into hurricane season. As I said last month, the hurricane that we had a number of years ago, cost us almost \$50,000 just to have all of the debris removed from the community. Where is that money going to come from? If we don't have it, let it go into reserves for the future because at some point in time, we are going to get mail. We haven't been funding the paving like we should be. We still have a lake bank, even though we are funding \$30,000 for it, but your *Beautification Fund* of \$43,000, if we don't have an increase in the assessment for this year, that is your reserve for the hurricanes. Then everything you want to do for beautification, planning and everything else, is not realistic. It is like Artie said last month, I would rather have a \$10 per month increase this year and a \$10 per month increase next year if that is what is required, but don't come back to me next year and say that you want an increase of \$30. It just not the way to do business. Everybody else is paying more. Gas prices are going to go up. Inflation is going to go up. Everything is going to go up. Welcome to America.

Mr. Darby: I think on the other side of that is the argument that because of everything that is going on, one of the things that we didn't go through is increase assessments. I think some of the other CDDs in the area are not increasing assessments. Also, I think there is the point that Jason made at the last meeting, that from a logistical standpoint, you really don't want to raise assessments every single year. You can do them biannually.

Mr. Showe: You can, but there is a cost to it.

Mr. Darby: That's what I'm saying.

Mr. Brown: You are talking about \$500 or \$600 to send out a letter to everybody that we are going to have a meeting about the budget and it's going to go up again, \$10 a month and at the end of the day, \$50,000 is going into the bank to help us keep the community the way it is

supposed to be looking, the way that everyone wants this community to look. So I don't buy that. I really don't. Pay me now or pay me later. That just me.

Mr. Mills: Jason, how far behind would we be next year if we didn't raise them this year and next year, we jump into \$150 instead of \$100?

Mr. Brown: Do you not have any idea whether \$150 is going to be enough or not?

Mr. Showe: It's hard to speculate. Again, if you are looking at this budget, you would probably be close to that raise, but I can't speculate. We don't know what our contract costs are going to be.

Mr. Brown: You had a meeting with Tropic-Care that you told me about before we came in here. You said that they can't find people to work so how are they going to get new people to work? They must pay more. So who is going to pay them to pay more? He is going to come back to us and say, "I can't meet your contract requirements." We have a 30-day cancellation. Well, so does he. Okay? So it's a two-way street. Then you are going to find somebody else. We now have a solid security company. We have the same guards every shift. Things are starting to work. For \$10 a month, we can pay for it.

Mr. Breitner: I agree. People have to have some basis. They are going to have to have some reality. The guy making French fries at McDonalds is making \$15 an hour. You have to recognize that all of these other people in these lower skilled jobs, all of them are going to go up. Tropic-Care is going to go up.

Mr. Brown: Next year, the security contract is at the end of the third year. So what happens then?

Mr. Breitner: An assessment has to go out to the residents, which I certainly support. I'm a numbers guy and I looked at the budget very closely. You did a good job in holding the budget and reducing where necessary. I don't see any expenditures that are out of line or way out of line. People in today's environment have to realize that if labor costs go up then the end product goes up. It just does.

Ms. Schoonmaker: Please don't take this personally, but you are talking about \$36,000 for a playground and at the same time, you are raising their fees. I have a problem with the rates. I totally agree with what you are saying, and I agree with Art, \$10 a month, these people are going to make it, but the perception at that point is you have to be careful because when we are saying the reason, we are raising it is because of necessity.

Mr. Brown: The reality is we are not adding it for thrills because we don't have the money to add thrills. The BCA has the money to add thrills and they have said that they are willing to consider our request for money. We have the land. Okay?

Ms. Schoonmaker: Okay.

Mr. Brown: So if they didn't have excess money in their budget, we would not even be talking about swings or anything else.

Mr. Bosseler: It was brought up at the last meeting.

Ms. Schoonmaker: I know what. I'm very much in touch with what the BCA is doing. You are correct, but the perception has to be cleared up. I think your approach of \$10 a month is the best way to do it. It is actually less than \$10 a month.

Resident (Not Identified): May I comment?

Mr. Mills: Yes, sir.

Resident (Not Identified): You are going to get a certain number of complaints no matter when you do it and will get no credit for what you did in the past.

Mr. Mills: I agree. Thank you.

Ms. Schoonmaker: I think most people agree.

Mr. Mills: Do I hear a motion that we remain at the current assessment. Mr. Pawelczyk, what would be the perfect thing to do here because we already approved the budget with the increase.

Mr. Pawelczyk: If you want to keep the increase, there is nothing to do. So there is nothing to do unless you want to make it a zero-increase budget. In which case, you would adopt this resolution.

Mr. Mills: Okay. I would like to hear from Richard.

Mr. Bosseler: I support the increase.

Mr. Mills: Okay. Jerry?

Mr. Darby: I originally supported no increase. I can still live with that, but I am okay with having an increase for a year or two. I also might add that the original budget that Jason put together talked about a \$150 increase, which we lowered to \$115. So normally, there would've been \$70,000 worth of revenue. So the Board has tried to be as conscientious as possible. We also did this by taking \$40,000 upfront and making a \$40,000 investment to use towards future years. That is not going away. We are going to have to pay for those at some point in time. So

even we do assess more than \$115, it is not going to be end of it. I just want to be very, very clear.

Mr. Mills: Carolyn, are you still there?

Ms. Witcher: Yes. I would like to say something.

Mr. Mills: Please.

Ms. Witcher: I think we should have some kind of an increase this year. Everything is going up and we all know it. We have to make sure that we put into the budget, we don't pull out. We have to do what we need. I love the idea of the recreation areas being replaced and tearing the old one down, but I don't think need exercise equipment at this point. We could pull back on some of the projects that we are doing. Yes, they are wonderful, but we have to make sure that we take care of the infrastructure. We don't want to have to pull back on that because somebody wants to go and do an exercise for the day. We have a pool. People come in and teach us how to exercise. We have tennis courts. We are spending some of the money that we are trying to save and pull the funds out of other line items in other to make it fit. That's not the way to run a business. You need to set parameters on what you are supposed to do. We are not doing that. That's all I have to say.

Mr. Bosseler: Carolyn, we heard from the BCA at the last couple of meetings. They were willing to go more than 50% of the cost of whatever we came up with. So I'm guessing, but I'm thinking that they would probably do two-thirds to seventy-five percent, which would be less what my budget calls for on our contribution.

Mr. Darby: Richard, in the budget you put a \$40,000 contribution from the BCA.

Mr. Bosseler: Okay.

Mr. Darby: That is locked into the capital. That covers the swing.

Ms. Witcher: You are still spending money that we need in the Reserve Fund. We need to replace that for the hurricane season.

Mr. Mills: It's not our money, Carolyn.

Mr. Bosseler: This is BCA money and they are not spending their reserve. This is extra money.

Ms. Witcher: The BCA money is also our money. We are all homeowners here.

Mr. Darby: Yes, but Carolyn, what they wanted to do is to take those excess funds and contribute it to amenities that could be enjoyed by all of the homeowners. They specifically

wanted those funds to be in recreational improvements and use it for roads and operating expenses. That is what they want us to use the money for. Just like they did with William and the parking lot.

Mr. Breitner: First of all, the increase is less than the cost of a good dinner. The pushback is on the playground equipment. We have a lot of young families here, but the majority of the residents aren't going to use the playground equipment. People will go after that. People will go after these different amenities to go against having an increase that is necessary to get the District where it needs to be. How many people use the bocce ball court?

Mr. Mills: None.

Mr. Breitner: Nobody uses it. So we spent money on amenities that are not being used. So remove the targets of opportunity that people are going to go after and then put the increase in and we can get the community working together. I guarantee you; you are going to have pushback.

Ms. Schoonmaker: Maybe it's a matter of timing on the playground equipment. Let's not talk about it too much.

Mr. Brown: It's also the message that goes out.

Ms. Schoonmaker: We have to make it very clear that the playground equipment has nothing to do with your budget.

Mr. Mills: It doesn't.

Ms. Schoonmaker: It's a gift from the BCA.

Mr. Brown: They have an overage.

Ms. Schoonmaker: It is the excess funds from the builder.

Mr. Brown: Which they cannot give back to homeowners. So if it's there, it has to be used.

Mr. Showe: Obviously, as your management company, we have been through this a bunch of times, so we will put a presentation together, walk everyone through it and take audience comments. We will also be the ones to take all of the phone calls and walk people through it. You are correct. Your budget is actually revenue neutral because you have more than enough income to cover the cost.

Mr. Brown: We just need to build up our reserves.

Mr. Showe: To keep you level, the reduction has been in your *Pavement Management and Beautification Funds*. Those are the items that we had to reduce and those are the big targets for infrastructure going forward. Without that *Community Beautification Fund*, you would not have been able to do the main entrance that has gotten a lot of praise.

Mr. Darby: Jason, as I think you said before, if we had excess expenditures, at the end of the year, those goes into the revenue.

Mr. Showe: Absolutely.

Mr. Darby: So far, we are running about average and the budget reflects that. so this budget is kind of a worst-case scenario.

Mr. Showe: We are always very conservative. Again, you might see some changes between now and the final version, just based on expenses.

Mr. Mills: I'm going to wind up this discussion with my comments. I have been against the increase, unlike in years past, but I really feel that we have no choice and I will go along with the rest of the Board in approving the increase.

Mr. Showe: If that's the Board's direction, we will just resort to the \$2,000 per home assessment and that is what we will put on the mailed notices.

SIXTH ORDER OF BUSINESS

New Business

A. Consideration of Proposal for Fiscal Year 2022 Lake Bank Restoration Work

Mr. Showe: Peter came out and looked at three sites that we asked him to look at, such as the one off of Chatham Court, the Studds property, and one on Ashwell Court. He didn't think at this point that Ashwell needs to be done, but he did feel like the Chatham Court one needs to be stepped up on the proposal process.

Mr. Darby: Is that the Studds property?

Mr. Showe: Correct. So that's been included in the new proposal that we received. It is \$800 more than we typically put in the budget for lake bank restoration, but I think you should get it all done at the same time.

Mr. Darby: We were \$10,000 underspent this year on lake bank restoration.

Mr. Showe: Right.

Mr. Mills: It's going along with what we had said in the Five-Year Plan.

Mr. Showe: The engineer looked at it and it would be our recommendation to go ahead and approve this so we can get a contract going and have it lined up. He is not expecting to come back until November, but we need to have it locked in.

On MOTION by Mr. Brown seconded by Mr. Bosseler with all in favor the proposal from American Shoreline Restoration for lake bank repairs in the amount of \$30,840 was approved.

B. Presentation of Number of Registered Voters – 1,006

Mr. Showe: This is an informational item. We are required to present this every year. As of April 15th, the District has 1,006 registered voters. This District has already transitioned over so it doesn't make any changes to District operations.

C. Discussion Issues

1. COVID Rules

Mr. Showe: Obviously with the Governor's Executive Order, we just wanted to have the Board discuss if you have comfortable removing all of these rules that we had in place at this point. To the extent that I'm aware of, I don't think we have any issues with capacity right now in terms of people exceeding it. So, if the Board is comfortable, we can certainly go ahead and remove these and go back to normal operations.

Mr. Mills: Is our insurance company okay with this?

Mr. Showe: Yes.

Mr. Darby: At the block party, almost nobody wore a mask.

On MOTION by Mr. Darby seconded by Mr. Bosseler with all in favor removal of the COVID rules was approved.

SEVENTH ORDER OF BUSINESS

CDD Action Items/Staff Reports

A. CDD Action Items

Mr. Showe: We can have Will go through the ones we covered.

Mr. Viasalyers: We already covered Items 1 and 2. For Item 3, we are still working on getting hurricane shutters for the smaller windows. I know that we were going to work with Jerry on that.

Mr. Darby: Let me talk with you about that afterwards.

Mr. Viasalyers: Okay.

Mr. Brown: Have we ever thought about putting film on those windows on the inside that 3M makes that stops a projectile 150 mph. I have them throughout my house. I don't have to put up shutters. It's guaranteed to stop a projectile of 150 mph, which is a Category 5 hurricane. This way, you don't have to put up shutters. It's just putting a film on the window.

Mr. Viasalyers: Is it transparent?

Mr. Mills: Yes, it's completely transparent. The only problem is that those windows are tinted.

Mr. Brown: I can give you the name of the company that did mine.

Mr. Bosseler: I have a better idea.

Mr. Brown: What's that?

Mr. Bosseler: You can buy it at Home Depot. I did it on my son's house.

Mr. Brown: I have nothing against you, but I would rather have somebody who knows what they are doing.

Mr. Viasalyers: We can definitely explore those options.

Mr. Brown: This way, you don't have to put them up. You just leave them the way they are.

Mr. Breitner: Is that just a film that goes over the windows?

Mr. Brown: It's a film developed by 3M. I had it in through South Florida and it has been through three hurricanes there and three hurricanes up here. I never had to board up anything.

Mr. Mills: It will shatter the glass

Mr. Brown: It will spider the glass, but not break the glass.

Mr. Viasalyers: Kind of like your car windshield.

Mr. Brown: The other thing it does is it stops the sunlight from damaging your drapes. So, your window drapes last longer.

Mr. Mills: I think the windows are already tinted, so it will come off.

Mr. Viasalyers: We can look at that. I will get the contact information from Mr. Brown. Item 4 is the Beautification Fund Plans. Did you want to discuss that one now?

Mr. Mills: Jason informed me yesterday that I have about \$30,000 leftover, which is going to carry over to next year. So, with that, I'm going to redo the rear gate area. I want you to

get him a price so I can give it to the Board on getting stone done on the big monument coming into Baytree.

Mr. Viasalyers: Does that include the \$6,000 for the stone?

Mr. Mills: I think so.

Mr. Showe: I send you the expenses. We will double check it.

Mr. Mills: Okay.

Mr. Viasalyers: I haven't had time to look at it. Sorry. Next is the solar heater for the pool. We kind of nixed that one at the last Board meeting. Next is the rear gate speaker. I've been working with Mark. He has a new speaker that has Bluetooth capability. It will actually give you remote access from the guardhouse. The one he put in kept having static feedback and wouldn't work. So, he got that in yesterday. I spoke with Frank. He is going to come out sometime hopefully this week or next week to get that done.

Mr. Mills: Super.

Mr. Viasalyers: The signage is ongoing. Mel and I are actually going to go to the sign shop after this meeting. We got the letters up and are waiting for them to do some kind of backing against the letters. I know that there have been some disagreements on the letter color, but we are working on that item. Jason is working on Item 8.

Mr. Showe: Yes. I still haven't received a response. Floyd said he was going to talk to the ownership. I will follow up and see where we are at.

Mr. Viasalyers: The District Engineer discussed Item 9.

Mr. Mills: Make sure you add the two speed humps on Kingswood Way.

Mr. Viasalyers: Yes. The District Engineer has his marching orders. We will work with him. I just followed up with the contractor for the Phase 1 monument repair. I accidentally sent them the wrong estimate. I need to send them the right one so they can start the work. I sent them one from 2015. It got mixed into my email by mistake. I don't have a start date on that yet. Regarding the bench installation, when I came in today, I came through the back gate. I noticed one was installed. I didn't have time to check to see if the rest were installed. That should be done this week if it's not done already.

Mr. Mills: The water fountain has been fixed and is back working again in the islands. There was a defective motor. Apparently, the filter part that goes in actually sucked in the plastic and stopped the propellers from working.

Mr. Viasalyers: Wow.

Mr. Mills: So that's fixed and working. Over here by the tennis court, we cleaned that all of that and put sod around. I approved to have stone put in the bottom.

Mr. Showe: It's there now.

Mr. Mills: That was \$3,900.

Mr. Bosseler: William, what is the status of Item 11?

Mr. Viasalyers: I'm waiting for Tropic-Care to give us a start date. We've been pounding them for the past several weeks. They haven't been out with the committee yet.

Mr. Mills: I would like to address that with the Board. I had a conversation with Mike and William on Monday with things not getting done. Unfortunately, they are having a very serious issue with getting employees. They come to work, work an hour or two and then walk off the job. That's all they have to do to collect unemployment. So, they are having a serious issue with that and things are behind. They ordered a Palm tree for the front. It has been coming and it finally arrived and is sitting at the nursery right now. Now, we have to get it from the nursery to here. We are running into all kinds of complications getting things here. It's unbelievable. These benches were on order for what? Six months?

Mr. Viasalyers: For a couple of months.

Mr. Darby: A member of the BCA and I noticed that the back gate going in does not have a closer on it.

Mr. Viasalyers: We are going to work on that. I was going to address that. I can give an update. We are working with the county. We submitted the application, they approved it and we paid the permit fee. I am meeting with the lady from the county on June 22nd. I don't know if a Board Member would like to join me. Sorry, Mel, that is your oversight. I am going to be meeting with her at 11:00 a.m. We are going to review the trees in question and she will go ahead and submit it to the county.

Mr. Bosseler: Richard, did you look at the foam at the pool?

Mr. Viasalyers: I am going to look at that. I arrived here late today because of a meeting. I will take a look at that after the meeting.

Mr. Bosseler: Okay.

B. Additional Staff Reports

i. Attorney

Mr. Pawelczyk: Thankfully, I don't have much to report on other than to remind you to file your Form 1, Statement of Financial Interests, which you should have received in the mail recently. Rick, you are in compliance as of June 7th.

Mr. Brown: They received it.

Mr. Pawelczyk: We will remind you. It is due on July 1st. They don't start fining until September. If you have any questions, let Jason or I know. That's all.

ii. District Manager

1. Field Manager's Report

Mr. Viasalyers: I have a couple of items. The sidewalk grinding/replacement project was completed. That was a large undertaking. I would like to thank Jerry for taking the time to go around with me and assist with that project. So that has been completed.

Mr. Mills: There are two on Chatsworth that were not grinded yet.

Mr. Viasalyers: I have to take a look at it. It wasn't on the list. We are working with our handyman to get the back gate completed. He is hopefully going to start that within the next week or two. So, I am going to work with Mel on how we are going to do that process. We will be leaving the gates open for residents to come and go. He is projecting that will take a 24-hour curing period and then we will shut the gates again so we can figure out all of the details. We are working on getting some proposals for painting around the pool and the fence at the Southpointe monument. We are still working on getting the medallions up too. We are working with the vendor to get that done.

Mr. Mills: What about the pool bathrooms?

Mr. Viasalyers: I have an update. We replaced the umbrellas. Those have been switched over. They are heavy duty and should last a little longer. We have some of the other items that Richard requested to be done. I'm working on getting the shelving in. I noticed somebody put a chair in there. So that's done.

Mr. Bosseler: You and I talked about re-strapping the lounge chairs.

Mr. Viasalyers: Yes. Maintenance will do several of them. I just noticed the other day that there was one that broke again recently.

Mr. Bosseler: Okay. So, we are waiting for them to come out.

Mr. Viasalyers: I think four or five chairs were broken. They did that two or three weeks ago. Regarding the water fountain that we put in, I didn't know it had this cool feature. Every time you fill up a bottle, it tells you how many bottles you saved. So far, we are up to 80 bottles saved.

Mr. Mills: Wow!

Mr. Viasalyers: So, it's getting used. Also, we completed the construction with Spectrum. We converted all of the internet and phone lines over. So, the District should start seeing some savings on that every month switching from AT&T to Spectrum. I think that's all I have unless the Board has any questions for me.

Mr. Bosseler: William and I are going to meet next week to talk about more improvements at the bathrooms. In the Ladies Room, the stall doors don't lock. They don't match up anymore. We are going to have to spend some money.

Mr. Viasalyers: Another thing that I would like to add is we are going to switch over the lights in the Ladies Room to timer switches. Whenever residents aren't using them, they just go out after 15 minutes. I know there has been some concern about them being on all night.

Mr. Mills: When you walk in, do they come on and then stay on for a little bit and go off?

Mr. Viasalyers: No. There will be a little switch.

Mr. Mills: Why don't you get motion detectors?

Mr. Viasalyers: I thought it was Jerry's recommendation to do that.

Mr. Darby: I just noticed that. The way I found out is I wanted to get approval to get a garbage can and the pool access was shut off, but the bathroom lights were on. It just made sense to have bathroom lights.

Mr. Mills: With motion detectors, when you walk in the lights come on and then when you walk out, you can program them to go off in five minutes, ten minutes, fifteen minutes, etc.

Mr. Viasalyers: We can do that.

Mr. Mills: Maybe that is the best thing to do.

Mr. Darby: I had some experience with that. Some people like to read a newspaper in the stall and the lights go out.

Mr. Viasalyers: It is hot in those bathrooms. We are going to work with our maintenance staff to get the hydraulic closer on the back gate that you had requested.

Mr. Darby: William, previously we approved a "*No Parking*" sign.

Mr. Viasalyers: Yes. I have to get that done. It's on my list.

Mr. Darby: I mentioned that I finally got my decorative posts. Did I also mention that a sign was missing? I noticed a street sign on Baytree Drive and Bradwick Way. It is really fading. You can barely read it. I don't know if there are other signs in the community that are in similar condition. When you do your walk around, take a look.

Mr. Viasalyers: I will get a count and then we will get a price together. It usually depends on the order, but they are around \$60 each to replace. The more you order, the cheaper they are.

Mr. Showe: Is there anything else for William? Hearing none,

EIGHTH ORDER OF BUSINESS

Treasurer's Report

A. Consideration of Check Register

Mr. Showe: In your General Fund, we have Checks 164 through 180 in the amount of \$53,297.37. In your Capital Project Fund, we have Check 116 in the amount of \$9,085. In the Community Beautification Fund, we have Checks 43 through 54 in the amount of \$15,324.25 and May payroll in the amount of \$738.80, for a grand total of \$78,445.42. William and I can answer any questions on those invoices should you have any.

Mr. Darby: I'm good.

Mr. Mills: We're good.

Mr. Showe: Then we need a motion to approve.

On MOTION by Mr. Brown seconded by Mr. Darby with all in favor the Check Register for April 28, 2021 to May 31, 2021 in the amount of \$78,445.42 was approved.

B. Balance Sheet and Income Statement

Mr. Showe: No action is required by the Board. We are doing okay in terms of actuals to expenses. You are 99% collected on your assessments, so we are in great shape revenue-wise.

Mr. Darby: On the assessments, we are almost \$5,000 from being fully collected.

Mr. Showe: Yes.

Mr. Darby: At this point, will the remaining be collected?

Mr. Showe: Oh yeah. There are probably a couple of houses. Some people don't pay until the end. Some wait until that April date to pay. Some people don't pay, and it will get picked up

by tax certificate sales. You guys are almost always at 100%. I don't think there are any issues with that. You are at 99% at this point. That's better than most Districts.

NINTH ORDER OF BUSINESS

Supervisor's Requests

Mr. Mills: Rick?

Mr. Brown: Okay. We talked about how the golf course's contribution to the infrastructure costs of Baytree was promulgated back in the late 1980's, early 1990's. That is how long that's been in existence. Correct me if I'm wrong, Jason, but I interpreted what I read in that document that the Clubhouse was considered two homeowners' properties and the gatehouse had something like 60 cars a day, but you corrected me and said it was 90 cars a day. So, being the kind of guy that I am, I asked the security people whether or not they kept any records of when people come into the front gate, "*Do they say that they are going to the golf course or where they are going and do you put that into some kind of a file?*" It turns out that they do. From January 1st to May 31st, 23,421 cars entering the property through Baytree Drive, went just to the golf course. That equates to 56,210 cars a year, which is well above my 60 cars per day and Jason's 90 cars per day by 71%. Now, the golf course gives us 2.7%.

Mr. Showe: 2.25% of our total infrastructure costs.

Mr. Brown: Which was done way back when. It seems to me that, that is a big difference. Maybe the golf course should be contributing more for our infrastructure costs, especially as it relates to roadways since that is a lot of cars. However, on the other side, in order to see whether or not we even have a case, we have to spend \$15,000 on a consultant to determine whether the calculations done by the original engineer for the developer are correct.

Mr. Pawelczyk: You are correct because the conditions have changed so it benefits the property.

Mr. Brown: So, I guess I'm caught between sort of a dichotomy, if we spend \$15,000, which we don't really have, but they pay us \$20,000 a year for the road infrastructure and they have more cars coming in here than anybody else. It is something that I think I would like to put on the agenda for the July workshop. I'm not looking for a decision now, but I want people to start thinking about this. I know that we have a fairly decent relationship with the golf course, but I think that everybody needs to pay their fair share. Now, I know that part of this increase in the use of the golf course may be related to COVID from January through May, but they did a

study over the course of the past three years and it has been going up on a regular basis from 2019 to 2021. So, the golf course has a good reputation. They put some money into it, God bless them, finally, but I'm just saying that maybe there is an opportunity, for lack of a better terms. Everybody needs to pay their fair share, but I don't want to upset the relationships with them, but that is a lot of cars coming through. They only come down through Baytree Drive, which is the main drag to Old Tramway Drive. Down Old Tramway Drive to National Drive and then the remainder on National Drive. We just paved National Drive for \$100,000 a couple of years ago. So, it's just something I think we need to consider. I will leave it at that and get some more research for the consultant.

Mr. Mills: I thank you doing that Rick, but I think we also need to look at, which we can do with this new system, is the number of times residents come in and go out of the gate. We can do that.

Mr. Bosseler: I can ask Matt if he has any way to determine the number of times the resident gate was used.

Mr. Mills: Matt, wouldn't be able to do that.

Mr. Showe: With our transponder system, he would be able to tell. The golf course is paying the equivalent of about 10 residential homes in here, based on just the dollar amount. So, if you take what you guys pay as an assessment, they pay about 10 times that for the golf course. So as a comparison, we could try to figure out if there's a way to look at the number of trips, but the number of trips is not the only indication of the benefit that they receive. So, you would have to go through your operation and maintenance (O&M) budget to look at all of those factors and determine what level of benefit they get from all of that.

Mr. Brown: Maybe I'm making a mountain out of a molehill, but it's just something that struck me. That's all.

Mr. Mills: I think Sandy said it earlier. They are making money now. I don't think we really want to "*Piss*" them off.

Mr. Brown: No, but I know that the guards still get a lot of crap from a lot of the golfers. I see it on a daily basis in the reports that I get from security and that ticks me off but be that as it may. The other thing is a resident brought up at the last meeting about the bridge on the golf course between Holes 17 and 18. I know that we had sent some request to the golf course about,

"You are on our property. It's your bridge, but everyone uses it and you come across our property to maintain it." I think Mike said that he received nothing back from them.

Mr. Pawelczyk: Jason sent it.

Mr. Brown: Okay, I'm sorry.

Mr. Pawelczyk: I reviewed it with Jason. We worked on it together. He sent it out. I don't know if we received a response.

Mr. Showe: I did not receive a response to confirm that the bridge might need repair.

Mr. Brown: Well, I drive across it every Wednesday and Thursday and sometimes on Saturday. Since the last meeting, I have been paying particular attention as I go over that bridge. It is not the greatest looking bridge in the world, that's for sure, but I don't get a sense of wobbling. I get out of my car and walk on the sides and shake it to see whether or not I'm going to fall in and Copperheads eat me alive.

Mr. Darby: Jason, I think in the response to Mike's letter from the golf course, they did acknowledge that they were responsible for maintaining that bridge.

Mr. Pawelczyk: That is correct.

Mr. Darby: They have to inspect it.

Mr. Brown: So then we are okay. Forget I even said anything. A resident was concerned about it so I said, *"I drive across it. Let me just see."*

Mr. Pawelczyk: Not just that they will, but they are responsible for maintaining the bridge and the path that runs across the CDD parcel.

Mr. Darby: I assume that you did not get a response to your May 11th letter?

Mr. Showe: I did not.

Mr. Brown: Since I have been spending more time in the guardhouse, I have some ideas for some improvements, but I'll bring that up at the workshop.

Mr. Mills: Speaking of the workshop, Jason and I talked last week. Does the Board want to have a workshop in July or would you like to take a month off? July is a vacation month for a lot of people. I just thought that I would put it on the table for discussion.

Mr. Brown: I have it on calendar.

Mr. Darby: I'm okay with it.

Mr. Bosseler: I have no problem with it.

Mr. Mills: Okay. We will have it. It kind of gives us some focus on where we want to go. It is July 19th correct?

Mr. Showe: July 13th. That is also the day your notices will be going out.

Mr. Mills: Do you have anything else, Rick?

Mr. Brown: No. I'm good. Thank you.

Mr. Darby: I'm good.

Mr. Mills: I only have one other thing. Did you ever send out the letter to the homeowner on Old Tramway Drive that was discharging their pool water into the lake?

Mr. Showe: I will follow up with that.

Ms. Schoonmaker: You are not supposed to do that.

Mr. Mills: No. There is supposed to be no discharge at all.

Ms. Schoonmaker: So they can just discharge into the street.

Mr. Brown: That's what I've been doing for 20 years.

Mr. Mills: This person actually dug a ditch.

Ms. Schoonmaker: What do they do legally when their pool is full from the rain?

Mr. Pawelczyk: Every County is different, but I will share a similar experience that occurred in Miami-Dade County. We researched it and Miami-Dade County has probably one of most active county environmental agencies in the State, if not the most active and stringent. Their rules are you can discharge into the stormwater system if you meet certain criteria. Without giving specifics as to what those criteria are, the way that I analogized it was as long as you didn't put chemicals in your pool in the last week, you can discharge into the stormwater system. Now the problem that comes with discharges is people don't want to do it, so they will run it right down the lake bank. What happens when you run 5,000 gallons down the lake bank, you erode the property, killing grass and you are the next property on the list for lake bank erosion. Maybe our engineer has an idea as to what we could recommend in those situations, but I believe that you can discharge directly into the stormwater system, but I don't know what the regulations are.

Mr. Mills: The problem with discharging chlorinated water into a lake, is you are going to kill fish.

Mr. Pawelczyk: That's why the rules in Miami-Dade County are set up whereby as long as it is not chlorinated and the chlorine level is below a certain amount, it's fine.

Mr. Showe: I will reach out to the engineer to see what Brevard County’s policies are.

Mr. Mills: This person didn’t use a hose. This person actually dug a ditch across our property and discharged the pipe right into the lake.

Mr. Pawelczyk: You are not allowed to do that.

Ms. Schoonmaker: At this point, should I say, *“Please do not discharge excess pool water directly into the lake?”*

Mr. Brown: I would go with that.

Mr. Pawelczyk: I would wait to see what Jason finds out.

Ms. Schoonmaker: Alright. We always have people discharging into the conservation area also. They have to put it someplace.

Mr. Mills: The conservation area isn’t an issue to my knowledge. Years ago, when I was on the BCA Board, we discussed that same issue. You can discharge into the street and stormwater management, but you cannot put it into the lakes that have fish.

Ms. Schoonmaker: I will just wait for Jason.

Mr. Mills: If there’s nothing else, we will open it up to public comments.

TENTH ORDER OF BUSINESS

Public Comment Period

Mr. Mills: Does anyone have any comments? I want to thank you all for your attendance.

Ms. Schoonmaker: I just wanted to thank this Board because you are very open to discussions. You understand that sometimes I say things that you don’t agree with and you say things that I don’t agree with, but we keep it civilized. It is such a joy to have that kind of relationship going on. So I just want to thank you all.

Mr. Mills: I just want to commend you for at least agreeing to have speed humps.

Ms. Schoonmaker: I see no recourse.

Mr. Showe: Thank you for letting us allow the lake guy to get onto your property and fix that lake.

Mr. Mills: Exactly. It is great to come to the Board meetings now. I dreaded coming to Board meetings in the past. I’m glad all of the residents are coming and giving input. So thank you. If there are no other comments? We need a motion to adjourn the meeting.

TENTH 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 V

SECTION A

SECTION 1

RESOLUTION 2021-06

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, 2021, AND ENDING SEPTEMBER 30, 2022.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June 2021, 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 4, 2021**, 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 2021 and/or revised projections for Fiscal Year 2022.
- 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, 2022”, as adopted by the Board of Supervisors on **August 4, 2021**.

Section 2. Appropriations

There is hereby appropriated out of the revenues of the Baytree Community Development District, for the fiscal year beginning October 1, 2021, and ending September 30, 2022, the sum of \$ _____ 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	\$ _____
TOTAL CAPITAL PROJECTS RESERVE FUND	\$ _____
TOTAL PAVEMENT MANAGEMENT FUND	\$ _____
TOTAL COMMUNITY BEAUTIFICATION FUND	\$ _____
TOTAL ALL FUNDS	\$ _____

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 4th day of August, 2021.

ATTEST:

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

Secretary/ Assistant Secretary

By: _____

Its: _____

Baytree

Community Development District



Proposed Budget

FY 2022

Presented by:



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Baytree
Community Development District
Proposed Budget FY 2022
General Fund

Description	Adopted Budget FY2021	Actual thru 06/30/21	Projected Next 3 Months	Total Projected 09/30/21	Proposed Budget FY 2022
Revenues					
Maintenance Assessments	\$853,142	\$855,971	\$0	\$855,971	\$905,346
Miscellaneous Income (IOB Cost Share Agreement)	\$42,299	\$31,206	\$20,098	\$51,304	\$43,269
Miscellaneous Income	\$8,000	\$6,849	\$1,283	\$8,132	\$9,250
Total Revenues	\$903,441	\$894,026	\$21,381	\$915,407	\$957,865

Expenditures

Administrative

Supervisor Fees	\$8,000	\$8,400	\$2,000	\$10,400	\$8,000
FICA Expense	\$612	\$643	\$153	\$796	\$612
Engineering	\$30,000	\$18,325	\$9,163	\$27,488	\$35,000
Assessment Administration	\$7,500	\$7,500	\$0	\$7,500	\$7,500
Attorney Fees	\$17,750	\$16,785	\$3,600	\$20,385	\$18,000
Annual Audit	\$3,185	\$3,185	\$0	\$3,185	\$3,265
Management Fees	\$42,166	\$31,624	\$10,542	\$42,166	\$42,166
Information Technology	\$2,800	\$2,110	\$700	\$2,810	\$1,650
Website Maintenance	\$0	\$0	\$0	\$0	\$1,150
Telephone	\$150	\$95	\$32	\$127	\$250
Postage	\$1,500	\$489	\$163	\$652	\$1,500
Insurance	\$15,100	\$16,647	\$0	\$16,647	\$19,058
Tax Collector Fee	\$13,980	\$17,147	\$0	\$17,147	\$18,107
Printing & Binding	\$1,700	\$656	\$219	\$874	\$1,500
Legal Advertising	\$1,200	\$1,094	\$0	\$1,094	\$1,500
Other Current Charges	\$1,500	\$1,365	\$455	\$1,820	\$3,000
Office Supplies	\$200	\$142	\$47	\$189	\$250
Property Taxes	\$250	\$253	\$0	\$253	\$250
Property Appraiser	\$234	\$234	\$0	\$234	\$234
Dues, Licenses & Subscriptions	\$175	\$175	\$0	\$175	\$175
Administrative Expenses	\$148,002	\$126,869	\$27,073	\$153,942	\$163,167

Baytree
Community Development District
Proposed Budget FY 2022
General Fund

Description	Adopted Budget FY2021	Actual thru 06/30/21	Projected Next 3 Months	Total Projected 09/30/21	Proposed Budget FY 2022
<i>Operation and Maintenance</i>					
Security Contract	\$179,666	\$130,688	\$43,563	\$174,251	\$185,056
Gate Maintenance Contract	\$1,200	\$550	\$0	\$550	\$1,200
Maintenance - Gatehouse	\$9,500	\$6,668	\$2,223	\$8,890	\$9,500
Telephone/Internet - Gatehouse/Pool	\$14,500	\$13,478	\$2,995	\$16,473	\$14,500
Transponders	\$5,000	\$10,579	\$0	\$10,579	\$5,000
Field Management Fees	\$28,684	\$21,513	\$7,172	\$28,684	\$29,545
Electric	\$50,000	\$36,551	\$12,000	\$48,551	\$51,500
Water & Sewer	\$11,500	\$5,988	\$2,850	\$8,838	\$12,650
Gas	\$7,800	\$5,608	\$240	\$5,848	\$6,500
Trash Removal	\$404	\$433	\$144	\$577	\$577
Maintenance - Lakes	\$33,360	\$24,570	\$8,720	\$33,290	\$36,696
Maintenance - Landscape Contract	\$93,000	\$69,750	\$23,250	\$93,000	\$97,650
Maintenance - Additional Landscape	\$15,000	\$19,947	\$0	\$19,947	\$15,000
Maintenance - Pool	\$17,000	\$15,636	\$4,500	\$20,136	\$18,700
Maintenance - Irrigation	\$10,000	\$2,893	\$5,000	\$7,893	\$8,775
Maintenance - Lighting	\$9,000	\$2,585	\$4,500	\$7,085	\$8,000
Maintenance - Monuments	\$5,000	\$2,422	\$1,667	\$4,089	\$4,000
Maintenance - Fountain	\$700	\$1,125	\$175	\$1,300	\$700
Maintenance - Other Field (R&M General)	\$4,000	\$9,240	\$0	\$9,240	\$4,000
Maintenance - Recreation	\$1,500	\$2,196	\$0	\$2,196	\$1,500
Holiday Landscape Lighting	\$10,000	\$9,492	\$0	\$9,492	\$14,000
Operating Supplies	\$750	\$1,403	\$0	\$1,403	\$750
Sidewalk/Curb Cleaning	\$11,000	\$9,442	\$1,558	\$11,000	\$15,000
Miscellaneous	\$1,000	\$0	\$750	\$750	\$1,000
O&M Expenses	\$519,565	\$402,757	\$121,307	\$524,064	\$541,799
<i>Reserves</i>					
Transfer Out - Capital Projects- Paving - Baytree	\$75,370	\$0	\$75,370	\$75,370	\$75,370
Transfer Out - Capital Projects - Paving - IOB Funds	\$24,630	\$0	\$24,630	\$24,630	\$24,630
Transfer Out - Capital Projects - Reserves	\$60,531	\$60,531	\$0	\$60,531	\$78,392
Transfer Out - Community Beautification Fund	\$45,265	\$45,265	\$0	\$45,265	\$37,265
Transfer Out - Rebalance First Quarter Operating	\$30,078	\$0	\$0	\$0	\$37,242
Reserves	\$235,874	\$105,796	\$100,000	\$205,796	\$252,899
Total Expenses	\$903,441	\$635,422	\$248,380	\$883,802	\$957,865
Excess Revenues/(Expenditures)	\$0	\$258,604	(\$226,999)	\$31,605	\$0

Baytree
Community Development District
FISCAL YEAR 2022

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 SunTrust 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 Dewberry Engineers 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 2022

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

Represents costs related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, security, accounting software, etc.

Website Maintenance

Represents the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc

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.

Baytree
Community Development District
FISCAL YEAR 2022

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.

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 \$20.26 PER HOUR FOR 356 DAYS	\$173,102
HOLIDAY HOURS: CONTRACT COST OF \$30.39 PER HOUR FOR 9 DAYS	\$6,564
CONTINGENCY	\$5,390
	\$185,056

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.

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 Spectrum.

DESCRIPTION	MONTHLY AMOUNT	ANNUAL AMOUNT
201 BAYTREE DR FRONT GATE	\$200	\$2,400
630 BAYTREE DR BACK GATE	\$400	\$4,800
8207 NATIONAL DR POOL AREA	\$200	\$2,400
CONTINGENCY		\$4,900
		\$14,500

**Baytree
Community Development District
FISCAL YEAR 2022**

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	MONTHLY AMOUNT	ANNUAL AMOUNT
FIELD MANAGEMENT FEES (GMS)	\$2,462	\$29,545
		<u>\$29,545</u>

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	\$15	\$180
02781-39043 8207 NATIONAL DR # POOL HSE	\$500	\$6,000
04080-73153 609 BAYTREE DR # WALL	\$15	\$180
04396-25492 8205 NATIONAL DR # COURTS	\$45	\$540
09459-03086 8147 OLD TRAMWAY DR # ENTRANCE	\$20	\$240
11105-10375 7948 DAVENTRY DR # WALL	\$15	\$180
14771-79517 345 BAYTREE DR # PUMP	\$40	\$480
15604-14425 8005 KINGSWOOD WAY # FOUNTAIN	\$300	\$3,600
36008-52200 602 BAYTREE DR # SIGN	\$20	\$240
46619-40025 8253 OLD TRAMWAY DR # ENT SIGN	\$25	\$300
47131-19107 1409 SOUTHPOINTE CT# ENT SIGN	\$15	\$180
67950-66148 7951 DAVENTRY DR # PUMP STREET	\$45	\$540
724916-0156 7942 KINGSWOOD WAY #LIGHTS	\$20	\$240
73679-10572 201 BAYTREE DR # GRD HSE	\$110	\$1,320
83711-46575 8005 KINGSWOOD WAY # STREET LIGHTS	\$2,700	\$32,400
86596-45173 8005 KINGSWOOD WAY # PUMP	\$140	\$1,680
88573-27285 687 DEERHURST DR # PUMP	\$70	\$840
91260-64568 8128 OLD TRAMWAY DR # SIGN	\$15	\$180
99142-26460 8005 KINGSWOOD WAY# GATE	\$20	\$240
Contingency		<u>\$1,940</u>
		<u>\$51,500</u>

Baytree
Community Development District
FISCAL YEAR 2022

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	\$60	\$720
167895-118058	8207 NATIONAL DR #POOL	\$800	\$9,600
	CONTINGENCY		\$2,330
			\$12,650

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	\$500	\$6,000
	CONTINGENCY		\$500
			\$6,500

Trash Removal

Represents cost of trash removal services. Services are provided by Waste Management.

DESCRIPTION		MONTHLY AMOUNT	ANNUAL AMOUNT
	96 Gallon Trash Toter	\$48	\$577
			\$577

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	\$2,540	\$30,480
	NATURAL AREAS MANAGEMENT: CONTRACT COST OF \$480 BI-MONTHLY		\$2,880
	CONTINGENCY		\$3,336
			\$36,696

**Baytree
Community Development District
FISCAL YEAR 2022**

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	\$7,750	\$93,000
CONTINGENCY		\$4,650
		\$97,650

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 multiple 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		\$3,500
VENDOR: COVERALL OF ORLANDO		
JANITORIAL SERVICES	\$431	\$5,172
SUPPLIES		\$2,003
		\$18,700

Maintenance - Irrigation

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

Maintenance - Lighting

Estimated cost for routine/replacement of fixtures.

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

Baytree
Community Development District
FISCAL YEAR 2022

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 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 2022
Capital Projects Reserve

Description	Adopted Budget FY2021	Actual thru 06/30/21	Projected Next 3 Months	Total Projected 09/30/21	Proposed Budget FY 2022
Revenues:					
Beginning Fund Balance	\$2,729	\$32,300	\$0	\$32,300	\$2,046
BCA Contribution	\$0	\$0	\$0	\$0	\$40,000
Transfer In - Baytree	\$60,531	\$60,531	\$0	\$60,531	\$78,392
Interest Income	\$100	\$2	\$0	\$2	\$100
Total Revenues	\$63,360	\$92,833	\$0	\$92,833	\$120,538
Expenses:					
Lake Bank Restoration/Evaluation	\$30,000	\$20,680	\$0	\$20,680	\$30,000
Sidewalk/Gutter Repair	\$10,000	\$20,502	\$0	\$20,502	\$10,000
Drainage Maintenance	\$8,000	\$0	\$8,000	\$8,000	\$8,000
Curb -Tree Trimming/Replacements	\$4,000	\$0	\$4,000	\$4,000	\$4,000
Recreation Area Improvements	\$10,000	\$10,924	\$0	\$10,924	\$30,000
Lake Fountain Replacement	\$0	\$9,085	\$0	\$9,085	\$0
Pool Equipment	\$0	\$4,568	\$0	\$4,568	\$0
Pool Furniture	\$0	\$0	\$0	\$0	\$4,000
Pool Refurbishing	\$0	\$0	\$0	\$0	\$15,000
Pool Drinking Fountain	\$0	\$0	\$1,000	\$1,000	\$0
Bank Fees	\$0	\$448	\$0	\$448	\$0
Capital Outlay	\$0	\$11,580	\$0	\$11,580	\$10,000
Total Expenses	\$62,000	\$77,786	\$13,000	\$90,786	\$111,000
Excess Revenues/(Expenditures)	\$1,360	\$15,046	(\$13,000)	\$2,046	\$9,538

Baytree CDD - Capital Improvement Program

Project Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Lake Bank Restoration	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Sidewalk /Gutter Repair	\$ 10,000	\$ 10,000	\$ 14,500	\$ 14,500	\$ 14,500
Drainage Maintenance	\$ 8,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Curb - Tree Trimming/Replacements	\$ 4,000	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
Tennis Court Lights	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -
Pool Refurbishment	\$ 15,000	\$ -	\$ -	\$ -	\$ -
Recreational Area Improvements	\$ 30,000	\$ 5,000	\$ -	\$ -	\$ -
Pool Furniture	\$ 4,000	\$ -	\$ -	\$ -	\$ 4,000
Gate Operators	\$ -	\$ 40,000	\$ -	\$ -	\$ -
Total	\$ 101,000	\$ 103,500	\$ 61,000	\$ 63,000	\$ 65,000

Baytree
Community Development District
Proposed Budget FY 2022
Pavement Management

Description	Adopted Budget FY2021	Actual thru 06/30/21	Projected Next 3 Months	Total Projected 09/30/21	Proposed Budget FY 2022
Revenues:					
Beginning Fund Balance	\$278,788	\$278,775	\$0	\$278,775	\$378,345
Transfer In - Baytree	\$75,370	\$0	\$75,370	\$75,370	\$75,370
Transfer In - IOB	\$24,630	\$0	\$24,630	\$24,630	\$24,630
Interest Income	\$75	\$21	\$7	\$28	\$75
Total Revenues	\$378,863	\$278,795	\$100,007	\$378,802	\$478,420
Expenses:					
Bank Fees	\$0	\$343	\$114	\$457	\$0
Total Expenses	\$0	\$343	\$114	\$457	\$0
Excess Revenues/(Expenditures)	\$378,863	\$278,452	\$99,893	\$378,345	\$478,420

	CARRY FORWARD SPLIT	
BAYTREE	\$353,715	\$429,160
IOB	\$24,630	\$49,260
	<u>\$378,345</u>	<u>\$478,420</u>

Baytree
Community Development District
Proposed Budget FY 2022
Community Beautification

Description	Adopted Budget FY2021	Actual thru 06/30/21	Projected Next 3 Months	Total Projected 09/30/21	Proposed Budget FY 2022
Revenues:					
Beginning Fund Balance	\$12,859	\$9,525	\$0	\$9,525	\$24,125
Transfer In - Baytree	\$45,265	\$45,265	\$0	\$45,265	\$37,265
Total Revenues	\$58,124	\$54,790	\$0	\$54,790	\$61,390
Expenses:					
Bank Fees	\$150	\$210	\$70	\$280	\$400
Beautification Projects	\$0	\$28,135	\$0	\$28,135	\$0
Landscape Improvements	\$0	\$2,250	\$0	\$2,250	\$0
Total Expenses	\$150	\$30,595	\$70	\$30,665	\$400
Excess Revenues/(Expenditures)	\$57,974	\$24,195	(\$70)	\$24,125	\$60,990

Baytree

Community Development District

O&M Assessment Calculation

	FY 2021	FY 2022	
Net Assessments	\$853,142	\$905,346	
Discounts (4%)	\$35,691	\$37,875	
Gross Assessments	\$888,833	\$943,221	
Less : Golf Course (2.25%)	\$19,999	\$21,222	
Adjusted Gross	\$868,834	\$921,999	
Assessable Units:			
Phase 1	304	304	
Phase 2	<u>157</u>	<u>157</u>	
Total	461	461	
			<u>Change From</u>
			<u>2021</u>
Per Unit O & M Assessments	\$1,884.67	\$2,000.00	\$115.32

FY 2022 Baytree CDD Assessments	Phase 1	Phase 2
Per Unit O & M	\$2,000	\$2,000

Isles of Baytree
Baytree Roadway Maintenance Cost Sharing Agreement
Proposed Budget FY2021

	FY22 Proposed Budget
Security	\$185,056
Maintenance - Gatehouse/Agreement	\$10,700
Telephone - Gatehouse	\$14,500
Utilities ¹	\$5,340
Maintenance - Lighting	\$250
Capital Reserve - Paving Management ²	\$24,630
Total	\$240,476
Less: Golf Course Contribution (2.25%)	(\$5,411)
Total to be assessed To Baytree CDD & Isles of Baytree HOA	\$235,065
 Total Number of Lots	
Baytree Phase I	304
Baytree Phase II	157
Isles of Baytree	104
	565
 Total Per Lot Assessment	 \$416
Total Expenses divided by Total Units	
 Proposed Amount for Isles of Baytree HOA for FY22	 \$43,269

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 FY21 Paving Management	 \$100,000
IOB Shared Cost	\$24,630

SECTION 2

RESOLUTION 2021-07

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 2022, 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 2022; 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 un-developed, 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 4th day of August, 2021.

ATTEST:

**BAYTREE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/ Assistant Secretary

By: _____

Its: _____

SECTION B

**Baytree
Community Development District**

ANNUAL FINANCIAL REPORT

September 30, 2020

Baytree Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2020

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Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
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Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

REPORT OF INDEPENDENT AUDITORS

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 Baytree Community Development District as of and for the year ended September 30, 2020, and the related notes to 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 an opinion 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 Accounting 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 opinion.

Fort Pierce / Stuart

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Member AICPA Division for CPA Firms
Private Companies practice Section

Member FICPA

To the Board of Supervisors
Baytree Community Development District

Opinion

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 Baytree Community Development District, as of September 30, 2020, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in conformity 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 Discussion and Analysis 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 a report dated June 21, 2021 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 and contracts. 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 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 Baytree Community Development District's internal control over financial reporting and compliance.



Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

June 21, 2021

Baytree Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2020

Management's discussion and analysis of Baytree Community Development District (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

The District's basic financial statements comprise three components; 1) *Government-wide financial statements*, 2) *Fund financial statements*, and 3) *Notes to financial statements*. The *Government-wide financial statements* present an overall picture of the District's financial position and results of operations. The *Fund financial statements* present financial information for the District's major funds. The *Notes to financial statements* provide additional information concerning the District's finances.

The *Government-wide financial statements* are the **statement of net position** and the **statement of activities**. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and the change in net position. Governmental activities are primarily supported by special assessments.

The **statement of net position** presents information on all assets and liabilities of the District, with the difference between assets and liabilities reported as net position. Assets, liabilities, and net position are reported for all Governmental activities.

The **statement of activities** presents information on all revenues and expenses of the District and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the District. To assist in understanding the District's operations, expenses have been reported as governmental activities. Governmental activities financed by the District include general government and debt service.

Fund financial statements present financial information for governmental funds. These statements provide financial information for the major funds of the District. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.

**Baytree Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2020**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Fund financial statements include a **balance sheet** and a **statement of revenues, expenditures and changes in fund balances** for all governmental funds. A **statement of revenues, expenditures, and changes in fund balances – budget and actual** is provided for the District's General Fund. *Fund financial statements* provide more detailed information about the District's activities. Individual funds are established by the District to track revenues that are restricted to certain uses or to comply with legal requirements.

The *government-wide financial statements* and the *fund financial statements* provide different pictures of the District. The *government-wide financial statements* provide an overall picture of the District's financial standing. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including capital assets, are reported in the **statement of net position**. All liabilities, including principal outstanding on bonds are included. In the **statement of activities**, transactions between the different functions of the District have been eliminated in order to avoid "doubling up" the revenues and expenses. The *fund financial statements* provide a picture of the major funds of the District. In the case of governmental activities, outlays for long lived assets are reported as expenditures and long-term liabilities, such as general obligation bonds, are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, reconciliation is provided from the *fund financial statements* to the *government-wide financial statements*.

Notes to financial statements provide additional detail concerning the financial activities and financial balances of the District. Additional information about the accounting practices of the District, investments of the District, capital assets and long-term debt are some of the items included in the *notes to financial statements*.

Financial Highlights

The following are the highlights of financial activity for the year ended September 30, 2020.

- ◆ The District's total assets exceeded total liabilities by \$6,505,483 (net position). Net investment in capital assets was \$6,076,201 and unrestricted net position was \$429,282.
- ◆ Governmental activities revenues totaled \$929,974 while governmental activities expenses totaled \$863,239.

**Baytree Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2020**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District

The following schedule provides a summary of the assets, liabilities and net position of the District and is presented by category for comparison purposes.

Net Position

	Governmental Activities	
	2020	2019
Current assets	\$ 449,014	\$ 416,277
Capital assets, net	<u>6,076,201</u>	<u>6,063,453</u>
Total Assets	<u>6,525,215</u>	<u>6,479,730</u>
Current liabilities	<u>19,732</u>	<u>40,982</u>
Net investment in capital assets	6,076,201	6,063,453
Net position - unrestricted	<u>429,282</u>	<u>375,295</u>
Total Net Position	<u><u>\$ 6,505,483</u></u>	<u><u>\$ 6,438,748</u></u>

The increase in current assets is related to the increase in cash caused by revenues exceeding expenditures at the fund level in the current year.

The increase in capital assets is related to additions exceeding depreciation in the current year.

**Baytree Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2020**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District (Continued)

The following schedule provides a summary of the changes in net position of the District and is presented by category for comparison purposes.

Change in Net Position

	Governmental Activities	
	2020	2019
Program Revenues		
Charges for services	\$ 856,759	\$ 857,087
General Revenues		
Investment earnings	83	3
Cost sharing revenues	-	34,202
Miscellaneous	73,132	8,414
Total Revenues	<u>929,974</u>	<u>899,706</u>
Expenses		
General government	175,620	211,878
Physical environment	687,619	750,013
Total Expenses	<u>863,239</u>	<u>961,891</u>
Change in Net Position	66,735	(62,185)
Net Position - Beginning of Year	<u>6,438,748</u>	<u>6,500,933</u>
Net Position - End of Year	<u>\$ 6,505,483</u>	<u>\$ 6,438,748</u>

The decrease in general government is related to a decrease in engineering fees in the current year.

The decrease in cost sharing revenues is related to the funding of a capital project in the prior year.

The decrease in physical environment is related to the decrease in maintenance costs in the current year.

**Baytree Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2020**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Capital Assets Activity

The following schedule provides a summary of the District's capital assets as of September 30, 2020 and September 30, 2019.

<u>Description</u>	<u>Governmental Activities</u>	
	<u>2020</u>	<u>2019</u>
Capital assets not being depreciated:		
Land improvements	\$ 5,466,583	\$ 5,466,583
Construction in progress	-	9,362
Total Capital Assets, not depreciated	<u>5,466,583</u>	<u>5,475,945</u>
Capital assets being depreciated:		
Infrastructure	2,142,530	2,134,395
Equipment	172,080	79,053
Accumulated depreciation	<u>(1,704,992)</u>	<u>(1,625,940)</u>
Total Capital Assets, depreciated	<u>609,618</u>	<u>587,508</u>
Total Capital Assets	<u>\$ 6,076,201</u>	<u>\$ 6,063,453</u>

Current year activity consisted of transfers from construction in progress of \$9,362, additions of \$8,135 and \$93,027 to infrastructure and equipment and depreciation of \$79,052.

General Fund Budgetary Highlights

Budgeted expenditures exceeded actual expenditures primarily due to less maintenance costs than were anticipated.

The September 30, 2020 budget was not amended.

**Baytree Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2020**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Economic Factors and Next Year's Budget

The District does not expect any economic factors to have a significant effect on the financial position or results of operations of the District in fiscal year 2021.

Request for Information

The financial report is designed to provide a general overview of Baytree Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Baytree Community Development District, Governmental Management Services, 219 E Livingston Street, Orlando, Florida 32801.

Baytree Community Development District
STATEMENT OF NET POSITION
September 30, 2020

	Governmental Activities
ASSETS	
Current Assets	
Cash	\$ 412,349
Investments	1,030
Accounts receivable	9,004
Prepaid expenses	26,631
Total Current Assets	449,014
Capital Assets, Not Being Depreciated	
Land and improvements	5,466,583
Capital Assets, Being Depreciated	
Infrastructure	2,142,530
Equipment	172,080
Accumulated depreciation	(1,704,992)
Total Non-Current Assets	6,076,201
Total Assets	6,525,215
 LIABILITIES	
Current Liabilities	
Accounts payable	19,732
 NET POSITION	
Net investment in capital assets	6,076,201
Unrestricted	429,282
Total Net Position	\$ 6,505,483

See accompanying notes to financial statements.

Baytree Community Development District
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2020

Functions/Programs	Expenses	Program Revenues	Net (Expense) Revenues and Changes in Net Position
		Charges for Sevices	Governmental Activities
Governmental Activities			
General government	\$ (175,620)	\$ 225,547	\$ 49,927
Physical environment	(687,619)	631,212	(56,407)
Total Governmental Activities	\$ (863,239)	\$ 856,759	(6,480)
	General Revenues		
	Investment income		83
	Miscellaneous revenues		73,132
	Total General Revenues		73,215
	Change in Net Position		66,735
	Net Position - October 1, 2019		6,438,748
	Net Position - September 30, 2020		\$ 6,505,483

See accompanying notes to financial statements.

Baytree Community Development District
BALANCE SHEET –
GOVERNMENTAL FUNDS
September 30, 2020

	General	Capital Projects	Total Governmental Funds
ASSETS			
Cash	\$ 88,340	\$ 324,009	\$ 412,349
Investments	1,030	-	1,030
Accounts receivable	9,004	-	9,004
Prepaid expenses	26,631	-	26,631
Total Assets	\$ 125,005	\$ 324,009	\$ 449,014
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 16,323	\$ 3,409	\$ 19,732
 DEFERRED INFLOWS OF RESOURCES			
Unavailable revenues	9,004	-	9,004
 FUND BALANCES			
Nonspendable-prepaid expenses	26,631	-	26,631
Assigned			
Capital projects	-	320,600	320,600
Unassigned	73,047	-	73,047
Total Fund Balances	99,678	320,600	420,278
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 125,005	\$ 324,009	\$ 449,014

See accompanying notes to financial statements.

Baytree Community Development District
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2020

Total Governmental Fund Balances	\$ 420,278
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, land and improvements, \$5,466,583, infrastructure, \$2,142,530, and equipment, \$172,080, net of accumulated depreciation, \$(1,704,992), used in governmental activities are not current financial resources and therefore, are not reported at the fund level.	6,076,201
Unavailable revenues are recognized as a deferred inflow at the fund level, revenues are recognized when earned at the government-wide level.	<u>9,004</u>
Net Position of Governmental Activities	<u><u>\$ 6,505,483</u></u>

See accompanying notes to financial statements.

Baytree Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
For the Year Ended September 30, 2020

	General	Capital Projects	Total Governmental Funds
Revenues			
Special assessments	\$ 856,759	\$ -	\$ 856,759
Investment income	6	77	83
Miscellaneous revenues	36,128	28,000	64,128
Total Revenues	<u>892,893</u>	<u>28,077</u>	<u>920,970</u>
Expenditures			
Current			
General government	175,220	400	175,620
Physical environment	490,368	118,199	608,567
Capital outlay	-	91,800	91,800
Total Expenditures	<u>665,588</u>	<u>210,399</u>	<u>875,987</u>
Excess of revenues over/(under) expenditures	<u>227,305</u>	<u>(182,322)</u>	<u>44,983</u>
Other Financing Sources/(Uses)			
Transfers in	-	209,402	209,402
Transfers out	<u>(209,402)</u>	<u>-</u>	<u>(209,402)</u>
Total other financing sources/(uses)	<u>(209,402)</u>	<u>209,402</u>	<u>-</u>
Net Change in Fund Balances	17,903	27,080	44,983
Fund Balances - October 1, 2019	<u>81,775</u>	<u>293,520</u>	<u>375,295</u>
Fund Balances - September 30, 2020	<u>\$ 99,678</u>	<u>\$ 320,600</u>	<u>\$ 420,278</u>

See accompanying notes to financial statements.

Baytree Community Development District
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2020

Net Change in Fund Balances - Total Governmental Funds	\$	44,983
<p>Amounts reported for governmental activities in the Statement of Activities are different because:</p>		
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation. This is the amount that capital outlay, \$91,800, exceeded depreciation, \$(79,052), in the current period.</p>		12,748
<p>Unavailable revenues are recognized as a deferred inflow at the fund level. However, at the government-wide level revenue is recognized when earned.</p>		<u>9,004</u>
Change in Net Position of Governmental Activities	\$	<u><u>66,735</u></u>

See accompanying notes to financial statements.

Baytree Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND
For the Year Ended September 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Special assessments	\$ 853,142	\$ 853,142	\$ 856,759	\$ 3,617
Investment income	-	-	6	6
Miscellaneous revenues	48,223	48,223	36,128	(12,095)
Total Revenues	<u>901,365</u>	<u>901,365</u>	<u>892,893</u>	<u>(8,472)</u>
Expenditures				
Current				
General government	143,559	143,559	175,220	(31,661)
Physical environment	527,201	527,201	490,368	36,833
Total Expenditures	<u>670,760</u>	<u>670,760</u>	<u>665,588</u>	<u>5,172</u>
Total revenues over/(under expenditures)	<u>230,605</u>	<u>230,605</u>	<u>227,305</u>	<u>(3,300)</u>
Other Financing Sources/(Uses)				
Transfers in	-	-	-	-
Transfers out	(230,605)	(230,605)	(209,402)	21,203
Total Other Financing Sources/(Uses)	<u>(230,605)</u>	<u>(230,605)</u>	<u>(209,402)</u>	<u>21,203</u>
Net Change in Fund Balances	<u>-</u>	<u>-</u>	<u>17,903</u>	<u>17,903</u>
Fund Balances - October 1, 2019	<u>-</u>	<u>-</u>	<u>81,775</u>	<u>81,775</u>
Fund Balances - September 30, 2020	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 99,678</u>	<u>\$ 99,678</u>

See accompanying notes to financial statements.

Baytree Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

1. Reporting Entity

The District was established on June 24, 1992, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), by Ordinance No. 92-11 of the Board of County Commissioners of Brevard County, as a Community Development District. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing district roads, landscaping, and other basic infrastructure projects within or outside the boundaries of the Baytree Community Development District. The District is governed by a Board of Supervisors who are elected by the registered voters of the District. The District operates within the criteria established by Chapter 190.

As required by GAAP, these financial statements present the Baytree Community Development District (the primary government) as a stand-alone government. The reporting entity for the District includes all functions of government in which the District's Board exercises oversight responsibility including, but not limited to, financial interdependency, selection of governing authority, designation of management, significant ability to influence operations and accountability for fiscal matters.

Based upon the application of the above-mentioned criteria as set forth in Governmental Accounting Standards the District has identified no component units.

2. Measurement Focus and Basis of Accounting

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

Baytree Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include all the governmental activities of the primary government. The effect of interfund activity has been removed from these statements.

Governmental activities are supported by special assessments. Program revenues are netted with program expenses in the Statement of Activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source.

Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

b. Fund Financial Statements

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually.

Baytree Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds

The District reports fund balance according to Governmental Accounting Standards Board Statement 54 – Fund Balance Reporting and Governmental Fund Type Definitions. The Statement requires the fund balance for governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The District has various policies governing the fund balance classifications.

Nonspendable Fund Balance – This classification consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

Restricted Fund Balance – This classification includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Assigned Fund Balance – This classification consists of the Board of Supervisors' intent to be used for specific purposes, but are neither restricted nor committed. The assigned fund balances can also be assigned by the District's management company.

Unassigned Fund Balance – This classification is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. Unassigned fund balance is considered to be utilized first when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Fund Balance Spending Hierarchy – For all governmental funds except special revenue funds, when restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from restricted or committed fund balance, as appropriate, then assigned and finally unassigned fund balances.

Baytree Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collected within the current period or soon thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of “available spendable resources”.

Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources are expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability.

Debt service expenditures are recorded only when payment is due.

3. Basis of Presentation

a. Governmental Major Funds

General Fund – The General Fund is the District’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Baytree Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Presentation (Continued)

a. Governmental Major Funds (Continued)

Capital Projects Fund – The Capital Projects Fund accounts for acquisition and construction of infrastructure improvements located within the boundaries of the District.

b. Non-current Governmental Assets/Liabilities

GASB Statement 34 requires that non-current governmental assets, such as construction in progress, and non-current governmental liabilities, such as general obligation bonds be reported in the governmental activities column in the government-wide Statement of Net Position.

4. Assets, Liabilities, and Net Position or Equity

a. Cash and Investments

Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as "Qualified Public Depositories," a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral from their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits.

The District is authorized to invest in those financial instruments as established by Section 218.415, Florida Statutes. The authorized investments consist of:

1. Direct obligations of the United States Treasury;
2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;
3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories;

Baytree Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities, and Net Position or Equity (Continued)

a. Cash and Investments (Continued)

4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

Cash and investments include time deposits, certificates of deposit, money market funds, and all highly liquid debt instruments with original maturities of three months or less.

b. Restricted Assets

Certain net position of the District are classified as restricted assets on the Statement of Net Position because their use is limited either by law through constitutional provisions or enabling legislation; or by restrictions imposed externally by creditors. In a fund with both restricted and unrestricted net position, qualified expenses are considered to be paid first from restricted net position and then from unrestricted net position.

c. Capital Assets

Capital assets, which include construction in progress, land and improvements, infrastructure and equipment are reported in the governmental activities column.

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. The valuation basis for all assets is historical cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation of capital assets is computed and recorded by utilizing the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows:

Infrastructure	30 years
Equipment	5-10 years

**Baytree Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2020**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities, and Net Position or Equity (Continued)

d. Budgets

Budgets are prepared and adopted after public hearings for the governmental funds, pursuant to Chapter 190, Florida Statutes. The District utilizes the same basis of accounting for budgets as it does for revenues and expenditures in its various funds. The legal level of budgetary control is at the fund level. All budgeted appropriations lapse at year end. Formal budgets are adopted for the general and debt service funds. As a result, deficits in the budget columns of the accompanying financial statements may occur.

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

“Total fund balances” of the District’s governmental funds, \$420,278, differs from “net position” of governmental activities, \$6,505,483, reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the Statement of Net Position versus the current financial resources focus of the governmental fund balance sheet. The effect of the differences is illustrated below:

Capital related items

When capital assets (land, buildings and improvements, infrastructure and equipment that are to be used in governmental activities) are purchased or constructed, the cost of those assets is reported as expenditures in governmental funds. However, the Statement of Net Position included those capital assets among the assets of the District as a whole.

Land and improvements	\$ 5,466,583
Infrastructure	2,142,530
Equipment	172,080
Accumulated depreciation	<u>(1,704,992)</u>
Total	<u>\$ 6,076,201</u>

Deferred inflows of resources

Unavailable revenues are recognized as deferred inflows of resources at the fund level. Revenues are recognized when earned at the government-wide level.

Unavailable revenues	<u>\$ 9,004</u>
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**Baytree Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2020**

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities

The “net change in fund balances” for government funds, \$44,983, differs from the “change in net position” for governmental activities, \$66,735, reported in the Statement of Activities. The differences arise primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below:

Capital related items

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the Statement of Activities, the costs of those assets is allocated over their estimated useful lives and reported as depreciation. As a result, fund balances decrease by the amount of financial resources expended, whereas net position decrease by the amount of depreciation charged for the year.

Capital outlay	\$	91,800
Depreciation		<u>(79,052)</u>
Total		<u><u>12,748</u></u>

Deferred inflows of resources

Unavailable revenues are recognized as deferred inflows of resources at the fund level. Revenues are recognized when earned at the government-wide level.

Unavailable revenues	\$	<u><u>9,004</u></u>
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NOTE C – CASH AND INVESTMENTS

All deposits are held in qualified public depositories and are included on the accompanying balance sheet as cash and investments.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk, however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2020, the District's bank balance was \$447,663 and the carrying value was \$412,349. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

Baytree Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

NOTE C – CASH AND INVESTMENTS (CONTINUED)

Investments

As of September 30, 2020, the District had the following investments and maturities:

Investment	Maturity Date	Fair Value
Managed Money Market Fund	N/A	\$ 1,030

The District categorizes its fair value measurements within the fair value hierarchy recently established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

Assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable and uses significant unobservable inputs that use the best information available under the circumstances, which includes the District's own data in measuring unobservable inputs.

As of September 30, 2020, the District did not hold any investments subject to the fair value measurement.

Interest Rate Risk

The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

The District has no investment policy that would further limit its investment choices.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund.

The types of deposits and investments and their level of risk exposure as of September 30, 2020 were typical of these items during the fiscal year then ended.

Baytree Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

NOTE D – CAPITAL ASSETS

Capital Asset activity for the year ended September 30, 2020 was as follows:

	Balance 10/1/19	Additions	Deletions	Balance 09/30/20
<u>Governmental Activities:</u>				
Capital assets, not depreciated:				
Land and improvements	\$ 5,466,583	\$ -	\$ -	\$ 5,466,583
Construction in progress	9,362	-	(9,362)	-
Total Capital Assets, Not Depreciated	<u>5,475,945</u>	<u>-</u>	<u>(9,362)</u>	<u>5,466,583</u>
Capital assets, being depreciated:				
Infrastructure	2,134,395	8,135	-	2,142,530
Equipment	79,053	93,027	-	172,080
Total Capital Assets, Being Depreciated	<u>2,213,448</u>	<u>101,162</u>	<u>-</u>	<u>2,314,610</u>
Less accumulated depreciation for:				
Infrastructure	(1,549,460)	(71,147)	-	(1,620,607)
Equipment	(76,480)	(7,905)	-	(84,385)
Total Accumulated Depreciation	<u>(1,625,940)</u>	<u>(79,052)</u>	<u>-</u>	<u>(1,704,992)</u>
Total Capital Assets Depreciated, Net	<u>587,508</u>	<u>22,110</u>	<u>-</u>	<u>609,618</u>
Governmental Activities Capital Assets	<u>\$ 6,063,453</u>	<u>\$ 22,110</u>	<u>\$ (9,362)</u>	<u>\$ 6,076,201</u>

Depreciation of \$79,052 was allocated to physical environment.

NOTE E – INTERFUND ACTIVITY

Transfers for the year ended September 30, 2020, consisted of the following:

<u>Transfers In</u>	<u>Transfers Out</u>
	General Fund
Capital Projects Fund	<u>\$ 209,402</u>

Transfers out of the General Fund were completed to fund various maintenance projects in the current year.

Baytree Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

NOTE F – LONG-TERM LIABILITIES

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, 2020, the line of credit has not been utilized by the District.

NOTE G – 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 for which the government carries commercial insurance. There were no claims or settled claims from these risks that have exceeded commercial insurance coverage in the past three years.

NOTE H – 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 miscellaneous revenues by the District. Revenue for the fiscal year ended September 30, 2020 was \$30,758.



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

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 Baytree Community Development District, as of and for the year ended September 30, 2020, and the related notes to the financial statements, and have issued our report thereon dated June 21, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Baytree Community Development District's internal control over financial reporting (internal control) as a basis for designing 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 Baytree Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of Baytree Community Development 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 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.

To the Board of Supervisors
Baytree Community Development District

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Baytree Community Development District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant 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.



Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

June 21, 2021



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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Fort Pierce, Florida 34950

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FAX: 772/468-9278

MANAGEMENT LETTER

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

Report on the Financial Statements

We have audited the financial statements of the Baytree Community Development District as of and for the year ended September 30, 2020, and have issued our report thereon dated June 21, 2021.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States; 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 Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with *AICPA Professionals 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 21, 2021, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. There were no findings or recommendations in the previous financial audit report.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not Baytree Community Development District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that Baytree Community Development District did not meet any of the conditions described in Section 218.503(1) Florida Statutes.

Fort Pierce / Stuart

To the Board of Supervisors
Baytree Community Development District

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for Baytree Community Development District. It is management's responsibility to monitor the Baytree Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same as of September 30, 2020.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate 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 warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

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, the Board of Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

*Berger Toombs Elam
Gaines + Frank*

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

June 21, 2021



**Berger, Toombs, Elam,
Gaines & Frank**

Certified Public Accountants PL

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**INDEPENDENT ACCOUNTANT'S REPORT/COMPLIANCE
WITH SECTION 218.415, FLORIDA STATUTES**

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

We have examined Baytree Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2020. Management is responsible for Baytree Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Baytree Community Development 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 and, accordingly, included examining, on a test basis, evidence about Baytree Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Baytree Community Development District's compliance with the specified requirements.

In our opinion, Baytree Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2020.

*Berger Toombs Elam
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

June 21, 2021

SECTION C

**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 2022** at **1:30 PM at the Baytree National Golf Links Meeting Room, 8207 National Drive, Melbourne, FL 32940** as follows (Exceptions noted below):

Wednesday, October 6, 2021

Exception: Wednesday, December 1, 2021 - 6:00 PM - IOB Clubhouse

Wednesday, February 2, 2022

Wednesday, April 6, 2022

Wednesday, May 4, 2022

Wednesday, June 8, 2022

Exception: Wednesday, August 3, 2022 - 12:00 pm

In addition, the Board of Supervisors will conduct workshop meetings to discuss future agenda items at **10:00 AM** at the above referenced address on the following dates:

Tuesday, November 9, 2021

Tuesday, January 11, 2022

Tuesday, March 8, 2022

Tuesday, July 12, 2022

The meetings and workshops 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 or workshop may be obtained from the District Manager, at 219 E. Livingston Street, Orlando, FL 32801.

A meeting or workshop 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 or workshop 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 or workshop. 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 D

From: Patricia Dempsey coachpat51@yahoo.com
Subject: Re: Tennis courts at Baytree
Date: July 19, 2021 at 9:06 AM
To: Jason Showe jshowe@gmscfl.com



Thanks Jason,
That would be no problem to sign the agreement and pay the court fees. I appreciate your help.
Pat Dempsey

Sent from Yahoo Mail for iPhone

On Monday, July 19, 2021, 9:03 AM, Jason Showe <jshowe@gmscfl.com> wrote:

Good morning,

The CDD may decide to discuss this item at its next meeting. If they did consider it, you will need to be willing to sign an agreement like the one for water aerobics attached. We would typically require 10% of any revenues received, and we would need to know what your projected timeframe to use the courts would be to start the discussion for the Board.

PLEASE NOTE NEW ADDRESS BELOW

Jason Showe
District Manager
Governmental Management Services, Central Florida
219 E. Livingston St
Orlando, FL 32801
407-841-5524 X 105 - Office
407-839-1526 - Fax
407-470-8825 - Cell
jshowe@gmscfl.com

Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.

History.— s. 1, ch. 2006-232.

On Jul 14, 2021, at 2:17 PM, Patricia Dempsey <coachpat51@yahoo.com> wrote:

Good afternoon Jason,

My name is Pat Dempsey and I am a PTR certified tennis professional in Brevard county. I would like to talk to you about the possibility of using the courts at Baytree a couple of evenings a week to teach a few group lessons.

I have liability insurance and all of my own equipment and can provide references if you need them.

I can be reached at
Pat Dempsey
321-223-1498
coachpat51@yahoo.com

Sent from Yahoo Mail on Android

SECTION VI

SECTION A

Item #	Action Item	Assigned To:	Status	Date Added	Estimated Start	Estimated Completion	Comments/Estimated Completion
1	2021 Lake Bank Repair	Viasalyers	Expected 11/21	1/7/21	11/1/21		Vendor estimates November of 2021
2	Recreation Area Improvements	Showe/Viasalyers	Ongoing	7/9/20			Bringing Final Proposal Expected to Make Rear Gate Landscaping Improvements
3	Beatification Fund Plans for FY 21	Viasalyers	Ongoing	7/9/20			Request made to GM - Responded he would discuss with ownership
4	Larger Stop Signs at Cart Crossings	Showe	Ongoing	2/3/21			Scheduled Installaton 7/29/21
5	Old Tramway Speed Hump	Engineer	Ongoing	2/3/21			

SECTION B

SECTION 2

*This item will be provided under
separate cover*

SECTION VII

SECTION A

Baytree Community Development District

Summary of Check Register

June 1st, 2021 through July 27th, 2021

Fund	Date	Check No.'s	Amount
General Fund - Sun Trust	6/3/21	181 - 183	\$ 5,360.30
	6/14/21	184 - 190	\$ 17,331.15
	6/16/21	191	\$ 75.20
	6/18/21	192 - 195	\$ 15,370.52
	7/1/21	196 - 204	\$ 20,584.66
	7/8/21	205 - 209	\$ 7,629.25
	7/9/21	210	\$ 1,610.88
	7/16/21	211 - 217	\$ 16,526.19
			\$ 84,488.15
Capital Projects Fund	6/3/21	117	\$ 20,502.00
	6/14/21	118	\$ 3,258.55
			\$ 23,760.55
Community Beautification Fund	7/1/21	46	\$ 7,902.50
			\$ 7,902.50
Payroll	<u>June 2021</u>		
	Carolyn E. Witcher	50510	\$ 184.70
	Gilbert M. Mills Jr.	50511	\$ 184.70
	Jerome S. Darby	50512	\$ 184.70
	Richard C Bosseler	50513	\$ 184.70
	Richard L. Brown	50514	\$ 184.70
	<u>July 2021</u>		
	Carolyn E. Witcher	50515	\$ 184.70
	Gilbert M. Mills Jr.	50516	\$ 184.70
	Jerome S. Darby	50517	\$ 184.70
	Richard C Bosseler	50518	\$ 184.70
	Richard L. Brown	50519	\$ 184.70
			\$ 1,847.00

*** CHECK DATES 06/01/2021 - 07/27/2021 *** BAYTREE GENERAL FUND BAYTREE CDD-GF SUN

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT
6/03/21	00224	5/25/21	1959681	202104	310-51300-31100			DEWBERRY ENGINEERS, INC	*	1,045.00	1,045.00
								GEN ENGINEERING SVC APR21			
6/03/21	00200	5/12/21	1800731	202105	320-53800-34500			DOTHAN SECURITY INC	*	3,403.68	3,403.68
								SECURITY SERVICE 5/6-5/12			
6/03/21	00021	5/14/21	406	202105	320-53800-49000			HOME DEPOT	*	911.62	911.62
								GOVERNMENTAL MANAGEMENT SERVICES			911.62
6/14/21	00019	6/01/21	11189	202105	320-53800-46200			HAND RAIL REPAIR	*	288.00	288.00
								POOL MAINTENANCE JUNE21			
6/01/21	4342	6/01/21	4342	202106	320-53800-46200			BEACH POOL SERVICE	*	625.00	625.00
											913.00
6/14/21	00236	4/30/21	1	202104	320-53800-51500			DRAIN CLEANING	*	950.00	950.00
								FOUNTAIN BIKE RACK INST			
5/19/21	2	5/19/21	2	202105	320-53800-51500			POOL LOUNGE CHAIRS	*	585.00	585.00
								COMMUNITY ASSC AND LIFE MANAGEMENT			1,840.00
5/19/21	3	5/19/21	3	202105	320-53800-51500				*	305.00	305.00
								JANITORIAL SERVICE JUNE21			431.00
6/14/21	00193	6/01/21	15800242	202106	320-53800-46200			COVERALL NORTH AMERICA, INC DBA	*	431.00	431.00
											431.00
6/14/21	00200	5/26/21	1800757	202105	320-53800-34500			SECURITY 05/20-05/26/21	*	3,403.68	3,403.68
								SECURITY 05/27-06/02/21			
6/02/21	1800831	6/02/21	1800831	202105	320-53800-34500			DOTHAN SECURITY INC	*	3,646.80	3,646.80
											7,050.48
6/14/21	00123	4/09/21	W23798	202104	320-53800-49000			REPAIRED LIGHT BOXES	*	230.00	230.00
								LANDSCAPE LIGHTING			
6/02/21	W23938	6/02/21	W23938	202106	320-53800-49000			EAU GALLIE ELECTRIC INC.	*	612.60	612.60
											842.60
6/14/21	00021	6/01/21	407	202106	310-51300-34000			MANAGEMENT FEES JUNE21	*	3,513.83	3,513.83
								INFORMAT TEC JUNE21			
6/01/21	407	6/01/21	407	202106	310-51300-35100				*	233.33	233.33

BAYT --BAYTREE-- MBYINGTON

*** CHECK DATES 06/01/2021 - 07/27/2021 *** BAYTREE GENERAL FUND BANK F BAYTREE CDD-GF SUN

CHECK DATE	VEND#	DATE	INVOICE	EXPENSED TO	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK....#
6/01/21	407	202106	310-51300-51000	OFFICE SUPPLIES	*							1.44	
6/01/21	407	202106	310-51300-42000	POSTAGE	*							24.48	
6/01/21	407	202106	310-51300-42500	COPIES	*							34.65	
6/01/21	408	202106	320-53800-34000	FIELD MANAGEMENT JUNE21	*							2,390.33	
6/01/21	408	202106	320-53800-49000	HOME DEPOT	*							7.89	
6/14/21	00225	5/25/21	9938129-	96 GALLON TOWER JUNE21	*					GOVERNMENTAL MANAGEMENT SERVICES		48.12	6,205.95 000189
6/16/21	00005	6/22/21	400683-2	METER GLASTONBURY BAYTREE	*					WASTE MANAGEMENT CORPORATE SERVICES		75.20	48.12 000190
6/18/21	00004	4/30/21	168524	GENERAL COUNSEL APRIL21	*					CITY OF COCOA UTILITIES		3,217.50	75.20 000191
6/18/21	00200	6/09/21	1800842	SECURITY 06/03-06/09/21	*					BILLING, COCHRAN, LYLES, MAURO&RAMSEY		3,403.68	3,217.50 000192
6/18/21	00123	6/07/21	W24090	LANDSCAPE LIGHTING	*					DOTHAN SECURITY INC		529.34	3,403.68 000193
6/18/21	00016	6/02/21	43783	LAWN SERVICE JUNE21	*					EAU GALLIE ELECTRIC INC.		7,750.00	529.34 000194
6/07/21	43849	202106	320-53800-47400	IRRIGATION MAINTENANCE	*					TROPIC-CARE OF FLORIDA, INC.		470.00	
7/01/21	00047	6/21/21	P52041	TRANSPONDERS 6/21/21	*							5,291.68	8,220.00 000195
7/01/21	00004	5/31/21	169053	GENERAL COUNSEL MAY21	*					ACCESS CONTROL TECHNOLOGIES		1,642.50	5,291.68 000196
										BILLING, COCHRAN, LYLES, MAURO&RAMSEY			1,642.50 000197

BAYT --BAYTREE-- MBYINGTON

*** CHECK DATES 06/01/2021 - 07/27/2021 *** BAYTREE GENERAL FUND BANK F BAYTREE CDD-GF SUN

CHECK DATE	VEND#	DATE	INVOICE	EXPENSED TO	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... #
7/01/21	00236	6/15/21	4	202106 320-53800-49000						ASSEMBLY AND INSTALLATION	*	985.00	
7/01/21	00224	6/18/21	1971375	202105 310-51300-31100						GNR ENGINEER SERVIC MAY21 COMMUNITY ASSC AND LIFE MANAGEMENT	*	1,890.00	985.00 000198
7/01/21	00200	6/16/21	1800857	202106 320-53800-34500						DEWBERRY ENGINEERS, INC	*	3,403.68	1,890.00 000199
		6/23/21	1800868	202106 320-53800-34500						SECURITY 6/10/21-6/16/21	*	3,403.68	
				SECURITY 6/17/21-6/23/21							*	6,807.36	000200
7/01/21	00039	7/02/21	401029	202106 320-53800-47000						AQUATIC WEED CONTR JUNE21	*	2,540.00	
7/01/21	00123	12/22/20	W22653	202012 320-53800-47500						ECOR INDUSTRIES LIGHTING MAINTENANCE	*	130.00	2,540.00 000201
7/01/21	00196	6/28/21	05959	202106 320-53800-41100						EAU GALLIE ELECTRIC INC.	*	1,250.00	130.00 000202
				GATE HOUSE CAMERA INSTALL							*	48.12	
7/01/21	00225	6/24/21	9944747-	202107 320-53800-43300						MODERN SECURITY SYSTEMS LLC	*	1,250.00	1,250.00 000203
				96 GALLON TOTER JULY21							*	48.12	
7/08/21	00019	7/01/21	4500	202107 320-53800-46200						WASTE MANAGEMENT CORPORATE SERVICES	*	625.00	48.12 000204
				POOL MAINTENANCE JUNLY21							*	625.00	
7/08/21	00223	6/28/21	354703	202106 310-51300-32200						BEACH POOL SERVICE	*	3,185.00	625.00 000205
				ANNUAL AUDIT - FY20							*	3,185.00	
7/08/21	00200	6/30/21	1800883	202106 320-53800-34500						BERGER, TOOMBS, ELAM, GAINES, & FRANK	*	3,403.68	3,185.00 000206
				SECURITY 6/24/21-6/30/21							*	3,403.68	
7/08/21	00210	6/30/21	24403A	202106 320-53800-46900						DOTHAN SECURITY INC	*	175.00	3,403.68 000207
				FOUNTAIN CLEANING JUNE21							*	175.00	
										FOUNTAIN DESIGN GROUP			175.00 000208

BAYT --BAYTREE-- MBYINGTON

*** CHECK DATES 06/01/2021 - 07/27/2021 ***
 BAYTREE GENERAL FUND
 BANK F BAYTREE CDD-GF SUN

CHECK DATE	VEND#	DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	...CHECK...#
7/08/21	00237	7/08/21	9072891	202107	310	51300	42000		ACTION MAIL SERVICES	*	240.57	240.57 000209
									POSTAGE-MAILED NOTICE			
7/09/21	00053	7/06/21	EST-5099	202107	320	53800	49000		ALUMINUM STRIPS-DEPOSIT	*	1,610.88	1,610.88 000210
									FASTSIGNS			
7/16/21	00047	6/30/21	S230568	202106	320	53800	41100		GATE MAINTENANCE JUNE21	*	962.91	962.91 000211
									ACCESS CONTROL TECHNOLOGIES			
7/16/21	00193	7/01/21	15800249	202106	320	53800	46200		CLEANING SERVICES JULY21	*	431.00	431.00 000212
									COVERALL NORTH AMERICA, INC DBA			
7/16/21	00200	7/07/21	1800946	202107	320	53800	34500		SECURITY 7/1/21 - 7/7/21	*	3,646.80	3,646.80 000213
									DOTHAN SECURITY INC			
7/16/21	00052	7/12/21	658312	202107	320	53800	47500		LED ENVOY FLOOD 15W	*	220.00	220.00 000214
									FLORIDA BULB & BALLAST INC.			
7/16/21	00021	7/01/21	409	202107	310	51300	34000		MANAGEMENT FEES JULY21	*	3,513.83	3,513.83
									INFORMATION TEC JULY21	*	233.33	233.33
									OFFICE SUPPLIES	*	23.04	23.04
									POSTAGE	*	9.18	9.18
									COPIES	*	71.85	71.85
									GOVERNMENTAL MANAGEMENT SERVICES			3,851.23 000215
7/16/21	00117	4/29/21	04292021	202107	300	15500	10000		HOLIDAY LIGHTING 50% DEP	*	7,058.25	7,058.25 000216
									HOLIDAY LIGHTSCAPES INC.			
7/16/21	00082	6/24/21	6465	202106	320	53800	51300		SUPPLY TWO TENNIS NETS	*	356.00	356.00 000217
									VARSITY COURTS, INC.			

TOTAL FOR BANK F 84,488.15
 BAYT --BAYTREE-- MBYINGTON

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 7/28/21 PAGE 5
 *** CHECK DATES 06/01/2021 - 07/27/2021 *** BAYTREE GENERAL FUND
 BANK F BAYTREE CDD-GF SUN

CHECK DATE	VEND#	.....INVOICE.....	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK.....
DATE		INVOICE									AMOUNT

TOTAL FOR REGISTER 84,488.15

BAYT --BAYTREE-- MBYINGTON

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
6/03/21	00059	5/24/21	13484	202105	600-53800-46200			SIDEWALK MAINT 5/24/21	*	20,502.00	20,502.00 000117
								DON BO, INC.			
6/14/21	00025	5/27/21	21389	202105	600-53800-48000			CHARLESTIN BENCH	*	3,258.55	3,258.55
								BLISS PRODUCTS AND SERVICE INC			

TOTAL FOR BANK B 23,760.55
 TOTAL FOR REGISTER 23,760.55

BAYT --BAYTREE-- MBYINGTON

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
7/01/21	00002	6/16/21	43872	202106	600-53800-46000				INST COBBLE AT POOL AREA	*	3,990.00	
		6/17/21	43881	202106	600-53800-46000				INSTAL RED FOUNTAIN GRASS	*	712.50	
		6/17/21	43882	202106	600-53800-46000				TRIM TREES/LIMBS	*	3,200.00	
TROPIC-CARE OF FLORIDA, INC.											7,902.50	000046

TOTAL FOR BANK D 7,902.50
 TOTAL FOR REGISTER 7,902.50

BAYT --BAYTREE-- MBYINGTON

SECTION B

Baytree
Community Development District

Unaudited Financial Reporting
June 30, 2021

GMS

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4	Capital Reserves Fund
5	Pavement Management Fund
6	Community Beautification Fund
7-8	Month to Month
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Baytree
Community Development District
Balance Sheet
June 30, 2021

	<i>General Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
Assets:			
Cash:			
Operating Fund	\$ 386,455	\$ -	\$ 386,455
Capital Reserves	\$ -	\$ 15,047	\$ 15,047
Pavement Management	\$ -	\$ 278,452	\$ 278,452
Community Beautification	\$ -	\$ 32,098	\$ 32,098
Investments:			
Custody	\$ 1,030	\$ -	\$ 1,030
Total Assets	\$ 387,484	\$ 325,597	\$ 713,082
Liabilities:			
Accounts Payable	\$ 29,203	\$ 7,903	\$ 37,106
Total Liabilities	\$ 29,203	\$ 7,903	\$ 37,106
Fund Balances:			
Assigned For:			
Capital Reserves	\$ -	\$ 15,047	\$ 15,047
Pavement Management	\$ -	\$ 278,452	\$ 278,452
Community Beautification	\$ -	\$ 24,195	\$ 24,195
Unassigned Fund Balance	\$ 358,281	\$ -	\$ 358,281
Total Fund Balances	\$ 358,281	\$ 317,695	\$ 675,976
Total Liabilities & Fund Equity	\$ 387,484	\$ 325,597	\$ 713,082

Baytree
Community Development District
General Fund
Statement Of Revenues & Expenditures
For The Period Ending June 30, 2021

	Adopted Budget	Prorated Budget Thru 06/30/21	Actual Thru 06/30/21	Variance
Revenues:				
Maintenance Assessments	\$ 853,142	\$ 853,142	\$ 855,971	\$ 2,829
Miscellaneous Income (IOB Cost Share Agreement)	\$ 42,299	\$ 31,206	\$ 31,206	\$ -
Miscellaneous Income	\$ 8,000	\$ 6,000	\$ 6,849	\$ 849
Total Revenues	\$ 903,441	\$ 890,348	\$ 894,026	\$ 3,678
Expenditures:				
General & Administrative:				
Supervisor Fees	\$ 8,000	\$ 8,000	\$ 8,400	\$ (400)
FICA Expense	\$ 612	\$ 612	\$ 643	\$ (31)
Engineering	\$ 30,000	\$ 22,500	\$ 18,325	\$ 4,175
Assessment Administration	\$ 7,500	\$ 7,500	\$ 7,500	\$ -
Attorney Fees	\$ 17,750	\$ 13,313	\$ 16,785	\$ (3,473)
Annual Audit	\$ 3,185	\$ 3,185	\$ 3,185	\$ -
Management Fees	\$ 42,166	\$ 31,625	\$ 31,624	\$ 0
Information Technology	\$ 2,800	\$ 2,100	\$ 2,110	\$ (10)
Telephone	\$ 150	\$ 113	\$ 95	\$ 17
Postage	\$ 1,500	\$ 1,125	\$ 489	\$ 636
Insurance	\$ 15,100	\$ 15,100	\$ 16,647	\$ (1,547)
Tax Collector Fee	\$ 13,980	\$ 13,980	\$ 17,147	\$ (3,167)
Printing & Binding	\$ 1,700	\$ 1,275	\$ 656	\$ 620
Legal Advertising	\$ 1,200	\$ 1,200	\$ 1,094	\$ 106
Other Current Charges	\$ 1,500	\$ 1,500	\$ 1,365	\$ 135
Office Supplies	\$ 200	\$ 150	\$ 142	\$ 8
Property Taxes	\$ 250	\$ 250	\$ 253	\$ (3)
Property Appraiser	\$ 234	\$ 234	\$ 234	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 148,002	\$ 123,936	\$ 126,869	\$ (2,933)

Baytree
Community Development District
General Fund
Statement Of Revenues & Expenditures
For The Period Ending June 30, 2021

	Adopted Budget	Prorated Budget Thru 06/30/21	Actual Thru 06/30/21	Variance
<i>Operation and Maintenance</i>				
Security Contract	\$ 179,666	\$ 134,750	\$ 130,688	\$ 4,061
Gate Maintenance Contract	\$ 1,200	\$ 1,200	\$ 550	\$ 650
Maintenance - Gatehouse	\$ 9,500	\$ 7,125	\$ 6,668	\$ 457
Telephone/Internet - Gatehouse/Pool	\$ 14,500	\$ 10,875	\$ 13,478	\$ (2,603)
Transponders	\$ 5,000	\$ 5,000	\$ 10,579	\$ (5,579)
Field Management Fees	\$ 28,684	\$ 21,513	\$ 21,513	\$ 0
Electric	\$ 50,000	\$ 37,500	\$ 36,551	\$ 949
Water & Sewer	\$ 11,500	\$ 8,625	\$ 5,988	\$ 2,637
Gas	\$ 7,800	\$ 5,850	\$ 5,608	\$ 242
Trash Removal	\$ 404	\$ 404	\$ 433	\$ (29)
Maintenance - Lakes	\$ 33,360	\$ 25,020	\$ 24,570	\$ 450
Maintenance - Landscape Contract	\$ 93,000	\$ 69,750	\$ 69,750	\$ -
Maintenance - Additional Landscape	\$ 15,000	\$ 15,000	\$ 19,947	\$ (4,947)
Maintenance - Pool	\$ 17,000	\$ 12,750	\$ 15,636	\$ (2,886)
Maintenance - Irrigation	\$ 10,000	\$ 7,500	\$ 2,893	\$ 4,607
Maintenance - Lighting	\$ 9,000	\$ 6,750	\$ 2,585	\$ 4,165
Maintenance - Monuments	\$ 5,000	\$ 3,750	\$ 2,422	\$ 1,328
Maintenance - Fountain	\$ 700	\$ 700	\$ 1,125	\$ (425)
Maintenance - Other Field (R&M General)	\$ 4,000	\$ 4,000	\$ 9,240	\$ (5,240)
Maintenance - Recreation	\$ 1,500	\$ 1,500	\$ 2,196	\$ (696)
Holiday Landscape Lighting	\$ 10,000	\$ 10,000	\$ 9,492	\$ 508
Operating Supplies	\$ 750	\$ 750	\$ 1,403	\$ (653)
Sidewalk/Curb Cleaning	\$ 11,000	\$ 11,000	\$ 9,442	\$ 1,558
Miscellaneous	\$ 1,000	\$ 750	\$ -	\$ 750
Total O&M Expenses:	\$ 519,565	\$ 402,062	\$ 402,757	\$ (695)
<i>Reserves</i>				
Transfer Out - Capital Projects- Paving - Baytree	\$ 75,370	\$ -	\$ -	\$ -
Transfer Out - Capital Projects - Paving - IOB Funds	\$ 24,630	\$ -	\$ -	\$ -
Transfer Out - Capital Projects - Reserves	\$ 60,531	\$ 60,531	\$ 60,531	\$ -
Transfer Out - Community Beautification Fund	\$ 45,265	\$ 45,265	\$ 45,265	\$ -
Transfer Out - Rebalance First Quarter Operating	\$ 30,078	\$ -	\$ -	\$ -
Total Reserves	\$ 235,874	\$ 105,796	\$ 105,796	\$ -
Total Expenditures	\$ 903,441	\$ 631,794	\$ 635,422	\$ (3,629)
Excess Revenues (Expenditures)	\$ (0)		\$ 258,604	
Fund Balance - Beginning	\$ -		\$ 99,678	
Fund Balance - Ending	\$ (0)		\$ 358,281	

Baytree
Community Development District
Capital Reserves Fund
Statement Of Revenues & Expenditures
For The Period Ending June 30, 2021

	Adopted Budget	Prorated Budget Thru 06/30/21	Actual Thru 06/30/21	Variance
Revenues:				
Transfer In - Baytree	\$ 60,531	\$ 60,531	\$ 60,531	\$ -
Interest Income	\$ 100	\$ 75	\$ 2	\$ (73)
Total Revenues	\$ 60,631	\$ 60,606	\$ 60,533	\$ (73)
Expenditures:				
Lake Bank Restoration/Evaluation	\$ 30,000	\$ 30,000	\$ 20,680	\$ 9,320
Sidewalk/Gutter Repair	\$ 10,000	\$ 10,000	\$ 20,502	\$ (10,502)
Drainage Maintenance	\$ 8,000	\$ 6,000	\$ -	\$ 6,000
Curb - Tree Trimming/Replacements	\$ 4,000	\$ 3,000	\$ -	\$ 3,000
Recreation Area Improvements	\$ 10,000	\$ 10,000	\$ 7,665	\$ 2,335
Monument Repair	\$ -	\$ -	\$ 8,280	\$ (8,280)
Signage	\$ -	\$ -	\$ 3,300	\$ (3,300)
Pool Equipment	\$ -	\$ -	\$ 4,568	\$ (4,568)
Capital Outlay	\$ -	\$ -	\$ 12,344	\$ (12,344)
Bank Fees	\$ -	\$ -	\$ 448	\$ (448)
Total Expenditures	\$ 62,000	\$ 59,000	\$ 77,786	\$ (18,786)
Excess Revenues (Expenditures)	\$ (1,369)		\$ (17,254)	
Fund Balance - Beginning	\$ 2,729		\$ 32,300	
Fund Balance - Ending	\$ 1,360		\$ 15,047	

Baytree
Community Development District
Pavement Management Fund
Statement Of Revenues & Expenditures
For The Period Ending June 30, 2021

	Adopted Budget	Prorated Budget Thru 06/30/21	Actual Thru 06/30/21	Variance
Revenues:				
Transfer In - Baytree	\$ 75,370	\$ -	\$ -	\$ -
Transfer In - IOB	\$ 24,630	\$ -	\$ -	\$ -
Interest Income	\$ 75	\$ 56	\$ 21	\$ (35)
Total Revenues	\$ 100,075	\$ 56	\$ 21	\$ (35)
Expenditures:				
Bank Fees	\$ -	\$ -	\$ 343	\$ (343)
Total Expenditures	\$ -	\$ -	\$ 343	\$ (343)
Excess Revenues (Expenditures)	\$ 100,075		\$ (322)	
Fund Balance - Beginning	\$ 278,788		\$ 278,775	
Fund Balance - Ending	\$ 378,863		\$ 278,452	

Baytree
Community Development District
Community Beautification
Statement Of Revenues & Expenditures
For The Period Ending June 30, 2021

	Adopted Budget	Prorated Budget Thru 06/30/21	Actual Thru 06/30/21	Variance
Revenues:				
Transfer in - Baytree	\$ 45,265	\$ 45,265	\$ 45,265	\$ -
Total Revenues	\$ 45,265	\$ 45,265	\$ 45,265	\$ -
Expenditures:				
Bank Fees	\$ 150	\$ 150	\$ 210	\$ (60)
Beautification Projects	\$ -	\$ -	\$ 28,135	\$ (28,135)
Landscape Improvements	\$ -	\$ -	\$ 2,250	\$ (2,250)
Total Expenditures	\$ 150	\$ 150	\$ 30,595	\$ (30,445)
Excess Revenues (Expenditures)	\$ 45,115		\$ 14,670	
Fund Balance - Beginning	\$ 12,859		\$ 9,525	
Fund Balance - Ending	\$ 57,974		\$ 24,195	

Baytree
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Maintenance Assessments	\$ -	\$ 179,319	\$ 578,800	\$ 30,635	\$ 11,063	\$ 14,440	\$ 33,949	\$ -	\$ 7,765	\$ -	\$ -	\$ -	\$ 855,971
Miscellaneous Income (IOB Cost Share Agreement)	\$ 9,004	\$ -	\$ -	\$ 1,052	\$ -	\$ 10,575	\$ -	\$ 10,575	\$ -	\$ -	\$ -	\$ -	\$ 31,206
Miscellaneous Income	\$ 332	\$ 60	\$ 838	\$ 3,215	\$ 27	\$ 1,086	\$ 42	\$ 634	\$ 615	\$ -	\$ -	\$ -	\$ 6,849
Total Revenues	\$ 9,336	\$ 179,379	\$ 579,638	\$ 34,902	\$ 11,090	\$ 26,101	\$ 33,991	\$ 11,209	\$ 8,380	\$ -	\$ -	\$ -	\$ 894,026
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ 1,000	\$ 2,000	\$ -	\$ 800	\$ 800	\$ 1,000	\$ 1,000	\$ 800	\$ 1,000	\$ -	\$ -	\$ -	\$ 8,400
FICA Expense	\$ 77	\$ 153	\$ -	\$ 61	\$ 61	\$ 77	\$ 77	\$ 61	\$ 77	\$ -	\$ -	\$ -	\$ 643
Engineering	\$ 3,335	\$ 2,395	\$ 3,995	\$ 2,930	\$ 1,060	\$ 1,675	\$ 1,045	\$ 1,890	\$ -	\$ -	\$ -	\$ -	\$ 18,325
Assessment Administration	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Attorney Fees	\$ 2,340	\$ 765	\$ 3,398	\$ 1,980	\$ 2,408	\$ 1,035	\$ 3,218	\$ 1,643	\$ -	\$ -	\$ -	\$ -	\$ 16,785
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,185	\$ -	\$ -	\$ -	\$ 3,185
Management Fees	\$ 3,514	\$ 3,514	\$ 3,514	\$ 3,514	\$ 3,514	\$ 3,514	\$ 3,514	\$ 3,514	\$ 3,514	\$ -	\$ -	\$ -	\$ 31,624
Information Technology	\$ 233	\$ 233	\$ 243	\$ 233	\$ 233	\$ 233	\$ 233	\$ 233	\$ 233	\$ -	\$ -	\$ -	\$ 2,110
Telephone	\$ 38	\$ -	\$ 57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95
Postage	\$ 11	\$ 189	\$ 33	\$ 178	\$ 2	\$ 38	\$ -	\$ 14	\$ 24	\$ -	\$ -	\$ -	\$ 489
Insurance	\$ 16,647	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,647
Tax Collector Fee	\$ -	\$ 3,586	\$ 11,576	\$ 613	\$ 248	\$ 289	\$ 680	\$ -	\$ 155	\$ -	\$ -	\$ -	\$ 17,447
Printing & Binding	\$ 104	\$ 41	\$ 114	\$ 12	\$ 98	\$ 33	\$ 17	\$ 201	\$ 35	\$ -	\$ -	\$ -	\$ 656
Legal Advertising	\$ 246	\$ 171	\$ 174	\$ 503	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,094
Other Current Charges	\$ 226	\$ 335	\$ 133	\$ 169	\$ 145	\$ 131	\$ 134	\$ 48	\$ 44	\$ -	\$ -	\$ -	\$ 1,365
Office Supplies	\$ 23	\$ 23	\$ 23	\$ 1	\$ 23	\$ 1	\$ 23	\$ 23	\$ 1	\$ -	\$ -	\$ -	\$ 142
Property Taxes	\$ -	\$ 253	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 253
Property Appraiser	\$ 234	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 234
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative:	\$ 35,703	\$ 13,658	\$ 23,261	\$ 10,995	\$ 8,591	\$ 8,026	\$ 9,939	\$ 8,427	\$ 8,269	\$ -	\$ -	\$ -	\$ 126,869

Baytree
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Field Expenses													
Security Contract	\$ 13,991	\$ 17,282	\$ 13,858	\$ 17,262	\$ 10,211	\$ 16,998	\$ 13,615	\$ 13,858	\$ 13,615	\$ -	\$ -	\$ -	\$ 130,688
Gate Maintenance Contract	\$ -	\$ -	\$ -	\$ -	\$ 550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 550
Maintenance - Gatehouse	\$ 788	\$ 719	\$ -	\$ 674	\$ 240	\$ 1,974	\$ 60	\$ -	\$ 2,213	\$ -	\$ -	\$ -	\$ 6,668
Telephone/Internet - Gatehouse/Pool	\$ 1,357	\$ 1,406	\$ 1,574	\$ 1,432	\$ 1,423	\$ 1,432	\$ 1,432	\$ 1,796	\$ 1,627	\$ -	\$ -	\$ -	\$ 13,478
Transponders	\$ -	\$ -	\$ 5,287	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,292	\$ -	\$ -	\$ -	\$ 10,579
Field Management Fees	\$ 2,390	\$ 2,390	\$ 2,390	\$ 2,390	\$ 2,390	\$ 2,390	\$ 2,390	\$ 2,390	\$ 2,390	\$ -	\$ -	\$ -	\$ 21,513
Electric	\$ 4,065	\$ 4,093	\$ 4,044	\$ 4,334	\$ 4,150	\$ 4,064	\$ 3,983	\$ 3,867	\$ 3,952	\$ -	\$ -	\$ -	\$ 36,551
Water & Sewer	\$ -	\$ 631	\$ 934	\$ 862	\$ 984	\$ 897	\$ 592	\$ 566	\$ 522	\$ -	\$ -	\$ -	\$ 5,988
Gas	\$ 37	\$ 80	\$ 659	\$ -	\$ 1,305	\$ 2,222	\$ 791	\$ -	\$ 515	\$ -	\$ -	\$ -	\$ 5,608
Trash Removal	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48	\$ -	\$ -	\$ -	\$ 433
Maintenance - Lakes	\$ 2,600	\$ 3,090	\$ 2,540	\$ 3,090	\$ 2,540	\$ 3,090	\$ 2,540	\$ 2,540	\$ 2,540	\$ -	\$ -	\$ -	\$ 24,570
Maintenance - Landscape Contract	\$ 7,750	\$ 7,750	\$ 7,750	\$ 7,750	\$ 7,750	\$ 7,750	\$ 7,750	\$ 7,750	\$ 7,750	\$ -	\$ -	\$ -	\$ 69,750
Maintenance - Additional Landscape	\$ 2,835	\$ 3,140	\$ 10,982	\$ -	\$ 990	\$ 1,650	\$ 350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,947
Maintenance - Pool	\$ 1,951	\$ 1,537	\$ 3,295	\$ 1,056	\$ 1,172	\$ 1,086	\$ 1,056	\$ 2,996	\$ 1,487	\$ -	\$ -	\$ -	\$ 15,636
Maintenance - Irrigation	\$ 335	\$ 91	\$ -	\$ -	\$ 436	\$ 521	\$ 1,040	\$ -	\$ 470	\$ -	\$ -	\$ -	\$ 2,893
Maintenance - Lighting	\$ 471	\$ -	\$ 170	\$ 104	\$ 467	\$ -	\$ 230	\$ -	\$ 1,142	\$ -	\$ -	\$ -	\$ 2,585
Maintenance - Monuments	\$ 1,032	\$ -	\$ -	\$ -	\$ 1,390	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,422
Maintenance - Fountain	\$ -	\$ -	\$ 175	\$ -	\$ -	\$ 175	\$ -	\$ 600	\$ 175	\$ -	\$ -	\$ -	\$ 1,125
Maintenance - Other Field (R&M General)	\$ 3,017	\$ 614	\$ -	\$ -	\$ 690	\$ -	\$ 3,245	\$ 912	\$ 993	\$ -	\$ -	\$ -	\$ 9,470
Maintenance - Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 950	\$ 890	\$ 356	\$ -	\$ -	\$ -	\$ 2,196
Holiday Landscape Lighting	\$ -	\$ 47	\$ 9,446	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,492
Operating Supplies	\$ 213	\$ -	\$ -	\$ 1,084	\$ 97	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,403
Sidewalk/Curb Cleaning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ 9,205	\$ -	\$ (564)	\$ -	\$ -	\$ -	\$ 9,442
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Field Expenses:	\$ 42,880	\$ 42,917	\$ 63,151	\$ 40,085	\$ 36,834	\$ 45,106	\$ 49,278	\$ 38,213	\$ 44,523	\$ -	\$ -	\$ -	\$ 402,987
Reserves													
Transfer Out - Capital Projects- Paving- Baytree	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Out - Capital Projects - Paving - IOB Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Out - Capital Projects - Reserves	\$ -	\$ -	\$ 30,266	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,266	\$ -	\$ -	\$ -	\$ 60,531
Transfer Out - Community Beautification Fund	\$ -	\$ -	\$ -	\$ 45,265	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,265
Transfer Out - Rebalance First-Quarter Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Reserves	\$ -	\$ -	\$ 30,266	\$ 45,265	\$ -	\$ -	\$ -	\$ -	\$ 30,266	\$ -	\$ -	\$ -	\$ 105,796
Total Expenditures	\$ 78,583	\$ 56,576	\$ 116,677	\$ 96,345	\$ 45,425	\$ 53,132	\$ 59,217	\$ 46,640	\$ 83,057	\$ -	\$ -	\$ -	\$ 635,652
Excess Revenues (Expenditures)	\$ (69,247)	\$ 122,803	\$ 462,960	\$ (61,443)	\$ (34,335)	\$ (27,031)	\$ (25,226)	\$ (35,431)	\$ (74,677)	\$ -	\$ -	\$ -	\$ 258,374

Baytree
Community Development District
Assessment Receipt Schedule - FY2021

Gross Assessments \$ 888,832
Net Assessments \$ 853,279

Date Received	Dist.	Gross Assessments Received	Discounts/ Penalties	Interest Income	Net Amount Received
11/13/20	ACH	\$ 13,581.64	\$ 716.54	\$ -	\$ 12,865.10
11/20/20	ACH	\$ 173,389.64	\$ 6,935.81	\$ -	\$ 166,453.83
12/8/20	ACH	\$ 566,553.29	\$ 22,662.87	\$ -	\$ 543,890.42
12/23/20	ACH	\$ 36,300.30	\$ 1,390.57	\$ -	\$ 34,909.73
1/12/21	ACH	\$ 31,582.85	\$ 947.48	\$ -	\$ 30,635.37
2/9/21	ACH	\$ 11,308.02	\$ 244.99	\$ -	\$ 11,063.03
3/9/21	ACH	\$ 14,609.83	\$ 169.63	\$ -	\$ 14,440.20
4/9/21	ACH	\$ 33,967.61	\$ 18.84	\$ -	\$ 33,948.77
6/7/21	ACH	\$ 3,769.34	\$ -	\$ 113.08	\$ 3,882.42
6/17/21	ACH	\$ 3,769.34	\$ -	\$ 113.08	\$ 3,882.42
Totals		\$ 888,831.86	\$ 33,086.73	\$ 226.16	\$ 855,971.29