

*Baytree Community
Development District*

Agenda

August 3, 2022

AGENDA

Baytree

Community Development District

219 E. Livingston Street, Orlando, FL 32801
Phone: 407-841-5524 – Fax: 407-839-1526

July 26, 2022

Board of Supervisors
Baytree Community
Development District

Dear Board Members:

The Board of Supervisors of the Baytree Community Development District will meet **Wednesday, August 3, 2022 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 8, 2022 Meeting
5. Agenda
 - A. Public Hearing
 - i. Consideration of Resolution 2022-05 Adopting the Fiscal Year 2023 Budget and Relation to the Annual Appropriations
 - ii. Consideration of Resolution 2022-06 Imposing Special Assessments and Certifying an Assessment Roll
 - B. Review and Acceptance of Fiscal Year 2021 Audit Report
 - C. Approval of Fiscal Year 2023 Meeting Schedule
6. Consideration of Agreement for Lake Bank Restoration
7. CDD Action Items/Staff Reports
 - A. CDD Action Items
 - B. Additional Staff Reports
 - i. Attorney
 - ii. District Manager
 1. Field Manager's Report
 - (a) Consideration of Proposal for Back Gate Repair
 2. Presentation of registered voters 939
8. Treasurer's Report
 - A. Consideration of Check Register
 - B. Balance Sheet and Income Statement
9. Supervisor's Requests
10. Public Comment Period
11. 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 February 2, 2022 meeting. The minutes are enclosed for your review.

The fifth order of business is the Agenda. Section A opens the public hearing. Subsection 1 is the consideration of resolution 2022-05 adopting the fiscal year 2023 budget and relation to the annual appropriations. A copy of the resolution is enclosed for your review. Subsection 2 is the consideration of resolution 2022-06 imposing special assessments and certifying an assessment roll. A copy of the resolution is enclosed for your review. Section B is the review and acceptance of the fiscal year 2021 audit report. A copy of the report is enclosed for your review. Section C is the approval of the fiscal year 2023 meeting schedule. The proposed schedule is included for your review

The sixth order of business is the consideration of the agreement for lake bank restoration. A copy of the agreement is enclosed for your review.

The seventh order of business is CDD Action Items and Staff Reports. Section A is the presentation of the CDD action items. Section 2 of Staff Reports is the District Manager's Report. Subsection 1 is the presentation of the Field Manager's Report. Subsection A is the consideration of the proposal for back gate repair. A copy of the proposal is enclosed for your review. Subsection 2 is the presentation of registered voters. The letter from the Supervisor of Elections office is enclosed.

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

The tenth 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

**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 8, 2022** at 1:30 p.m. at Baytree National Golf Links, 8207 National Drive, Melbourne, Florida.

Present and constituting a quorum:

Melvin Mills	Chairman
Richard Bosseler	Assistant Secretary
Richard Brown	Assistant Secretary
Carolyn Witcher (<i>via phone</i>)	Assistant Secretary
Janice Hill	Supervisor-Elect

Also present were:

Jason Showe	District Manager
Michael Pawelczyk (<i>via phone</i>)	District Counsel
Peter Armans (<i>via phone</i>)	District Engineer
Andy Hatton	Field Manager
Joanne Wagner	Isles of Baytree
Residents	

FIRST ORDER OF BUSINESS

Roll Call

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

Ms. Witcher joined the meeting, in person.

SECOND ORDER OF BUSINESS

Engineer's Report

A. Review of Lake Banks

Mr. Mills: Is Peter on the line?

Mr. Showe: I don't think so. I can quickly go through his report with you.

Mr. Mills: Alright.

Mr. Showe: He has a couple of things that he is working on. He is still working on the Stormwater Needs Analysis that was required that you guys approved. That's the five-year stormwater plan. We are getting those wrapped up and he's still looking at the roads as well to get us some quotes.

Mr. Mills: The sealer?

Mr. Showe: Yeah.

Mr. Mills: Has he gotten that yet?

Mr. Showe: Not yet. What is in your agenda is the lake analysis. Two other lakes have been identified as higher priority; one on Southpoint Court and another on Ashwell Court. There are some spots on Ashwell that we need to do and some spots on Southpoint Court. The rest of the dots that you see on there, he determined that they're basically equal priority at this point. There's not one that's a higher priority than another. We have taken care of a lot of emergencies that we had from the past few years of doing this for \$30,000 every year. We already reached out to the lake vendor and told him to knock out the ones that are priority next year. We also asked him to review that map and tell us how many he can get done for the \$30,000. I believe that he'll be out in the next week or so to take a look at that. He put together a program so he can get the most bang for the buck for the District. We told him which lakes to go to. He might try to hit some others on that lake bank to save on the mobilization costs.

Mr. Mills: Did he ever get a hold of the previous engineer's documents?

Mr. Showe: Yes. We got all of that.

Mr. Mills: You did?

Mr. Showe: Yup.

Mr. Mills: How does his compare to theirs?

Mr. Showe: They're pretty much the same ones. The ones that they have in future years are these ones.

Mr. Mills: Okay.

Mr. Showe: We haven't experienced a whole lot more. Actually, the list has gone down since we've done some of this work.

Mr. Mills: Okay.

Mr. Showe: Like I said, everything he noted was medium priority at this point. There's not a whole lot that's an emergency or high priority that we would need to get to right away. So that's a good thing.

Mr. Bosseler: Jason, with the lights being so low, wouldn't that benefit him to get out here? Because he wouldn't have to put a boat in the water.

Mr. Showe: It would, but he's one of the few contractors in the State that do this type of work that we really trust. He has his own schedule, but he'll come out and do it. He tries to do it when he has other work in the area. He moves from South Florida to Central Florida to North Florida.

Ms. Hill: It looks like it's about ready too.

Mr. Mills: It could be because of the low lake.

Ms. Hill: Oh, okay.

Mr. Mills: Because the lakes are low.

Ms. Hill: Yeah. But they should be better after all that rain this weekend.

Mr. Mills: Yeah. The lakes are low now. That's one of the questions I was going to ask.

Mr. Showe: What's that?

Mr. Mills: When he reviewed these, the lakes were really low.

Mr. Showe: Yeah. Part of the review is you're really looking at the distance between the lake where our property ends and the home property begins. That's what you're looking at.

Mr. Mills: Okay. Very good.

THIRD ORDER OF BUSINESS

Community Updates

A. Security

Mr. Showe: I don't know if there are any updates for security.

Mr. Mills: The only thing that I have is they're pulling Matt and having Matt go over to Heritage Isles. I don't think it's fair for us to bear the burden of the increased salaries and they pull him away to serve another community.

Ms. Hill: Oh yeah.

Mr. Mills: It's been happening more frequently all the time.

Mr. Bosseler: Mel, maybe we could say if they want him to train someone, they bring the trainee over here.

Mr. Mills: I agree with that. It's not fair for him to be off premises when we are paying for his wages.

Ms. Hill: Yeah, especially since we increased his wages.

Mr. Mills: Exactly.

Ms. Hill: Do we have to do it in writing or do we have to call him?

Mr. Mills: Well, I think he could just call Bill.

Mr. Showe: I'll talk to Bill and take care of it.

Ms. Hill: Bringing the guy over here would help.

Mr. Mills: Yes.

Mr. Showe: Does anybody have any comments on security?

Ms. Hill: I do. My grandchildren came in the last few weeks from college. They went through the gate and said that they going to see the Hills on Balmoral. The guards wanted to know what the address was, but they had no idea, so the guards didn't let them in.

Resident (Not Identified): That happens to us too. They have no idea. They just know who we are. There should be a directory.

Mr. Mills: There was.

Ms. Hill: How many Hills on Balmoral are there?

Mr. Mills: There was a directory of all the residents given to the guards at one time. It probably needs to be refreshed. Maybe we can get one from Paula.

Mr. Showe: I can ask.

Ms. Hill: These kids are on our sheet. They are part of the information that the guards should have. I realize it may seem kind of dumb that they don't know our house number, but they know where we live.

Mr. Mills: Our visitors are the same way. They don't know our address. They just say that they are here to see the Mills.

Ms. Hill: When they come to your house, tell them to get their phone out and put down your address. Because they have the phone all the time.

Mr. Mills: But once they got the master list, they can keep it on the computer and keep it updated for Paul.

Resident (Not Identified): Don't they just scan the ID?

Ms. Hill: Apparently not.

Resident (Not Identified): When your grandchild came to the gate, couldn't they have just scanned their ID and let them in?

Ms. Hill: Yeah, but they didn't do that.

Resident (Not Identified): They are public streets.

Ms. Hill: These kids have grown up with us living there. So, they've been in and out of this community for all these years and all of a sudden they come back from college and they're saying that the guards won't let them in.

B. BCA

Mr. Mills: I talked to Bob this afternoon and he wanted me to apologize for not being here. He has a hearing with a resident today. So, he's not going to be here. Don't forget there's a reptile event on Father's Day. They picked a great day to have a reptile event.

Ms. Hill: It's on Saturday.

Resident (Not Identified): Before we leave the BCA, Bob probably didn't know that I was going to be here because I wasn't supposed to.

Mr. Mills: Okay.

Resident (Not Identified): We attended a meeting on May 26th for Fairway Management. They're changing their system. It's supposed to make everything easier. It was for CINC Systems and AXOS Bank. So, they're converting. We were there with all of the other communities that they manage. Our entire Board actually was there, so we listened to the presentation. We'll be able supposedly to tailor it to our community.

Mr. Mills: I don't know if this is what Bob has talked to me about, but I got an email from him last night, which basically said, to the individual that was giving the presentation, that he would not be interested in doing it. Because too many people here do not have computers and there's a lot of people who don't want to have a computer.

Resident (Not Identified): I live in Turnberry and I met with Fairway Management yesterday. We are going to be in that program also. It doesn't matter. It's just an added benefit.

Mr. Mills: Right.

Resident (Not Identified): It sounded to me like if we don't do it, they're going to get rid of you. They don't want to do it. Turnberry is very small.

Mr. Mills: Well, the reply that I got from the gentleman was, "*Thank you very much.*"

Resident (Not Identified): We're looking into it. We're trying to figure out financially how it handles our finances and our ARC Committee stuff. We're looking at all of that.

Mr. Mills: Okay.

Resident (Not Identified): Can we have a timeline on that?

Resident (Not Identified): They're rolling it out.

Resident (Not Identified): So, communication with the residents will be key?

Resident (Not Identified): It will be at some point. Maybe through email. We don't need to know what we don't know right now. So, I wouldn't roll out anything.

Mr. Mills: Lets focus on CDD business and we'll let you two talk after the meeting.

- **Engineer's Report - Review of Lake Banks**

Mr. Showe: Peter is with us. We went through a little bit of your report already, Peter, but you can add anything that wasn't discussed.

Mr. Armans: We have a short report. We inspected the ponds at the Board's request. In your agenda, there's an exhibit showing all of the ponds being inspected and the locations where there is erosion on the bank. We would consider those. Basically, they're all equal priority. I would say just looking at the location, we would probably recommend starting at the top and going north, but if the Board had additional information that would warrant reordering the order of rehabbing the bank, we could consider that too.

Mr. Showe: What I told them, Peter, is that we got a hold of the vendor. Obviously, the ones on Southpoint Court and Ashwell Court are higher priority. So, he's going to look at those two first. He's going to look at the overall plan to see what's the most bang for the buck we can get for the \$30,000 that we allocated. I'll let him know that you recommend starting at the south end to see if he can incorporate that as well.

Mr. Armans: Perfect. That's the first item. The second item is more of an update. We did meet with a contractor onsite and we had them walk through that entire neighborhood. They are putting together a proposal for what it would cost to do crack sealing and seal coating. They're still putting that together. It's going to take some time because we're trying to get a price on a specific type of seal coat that basically takes longer for the coating to go away so it doesn't deteriorate as much. They're all working with the vendor that supplies that material to get them

onsite. So, we're still working on that, but we'll hopefully have a report for you at the next meeting.

Ms. Hill: Okay. I have a question.

Mr. Showe: Yes.

Ms. Hill: Does that seal coat have to be reapplied each year?

Mr. Armans: Not each year. They're recommended every three years, depending on the traffic, but the way that we're putting the quote together is the high traffic areas will receive more coats than lower traffic areas. That way, if we have to reseal, it will all be done together at the same time.

Mr. Mills: Peter, are there different grades of sealer? If there are, could you have the proposal include the different grades and prices?

Mr. Armans: There are two different types that are going to be in the proposal. In addition to the two different types, there are going to be application methods. The application methods make a difference. They can be sprayed on or they can be squeegee applied. We're going to be using a specific method that usually gets a better coverage. We're going to have two different materials; higher grade material that would be used on the main road, the high traffic ones and all of the side streets will receive the next level of material. Then we will look at the cost. If it makes sense to do everything with the higher-grade material, based on the cost, this is something that will be presented to you for consideration.

Mr. Mills: Do you think you'll have that for us by the next meeting?

Mr. Armans: I'm hoping to. We are going to at least have one number. Basically, the way we do it, is we work with one contractor to put together a scope. That way when we try to get a second bid, they're both bidding on the same exact scope. So, once we finalize this scope with this initial contract here, we take that scope and ask other contractors to provide another one. So, we'll at least have one. That's our goal by next meeting and if we have a second one, that will be great. There are not too many companies that do this. Typically, the difference is going to be in the labor cost. All of the materials usually come from the same location. The same manufacturer has the same material for the same quote. It is just going to be the labor cost that is the difference. We'll try to get a couple numbers for you if we can, but at least one of them will be presented to you at the next meeting. That's our goal.

Mr. Mills: Peter, it's been discussed. I think when he first came on board, he wanted to make sure that Brevard County contractors were included in these bids. Are these Brevard County contractors?

Mr. Armans: I don't know if there is a contractor that does this type of work in Brevard County. We could look, but if you are aware of a contractor that does this kind of work in Brevard County, you can reach out to them.

Mr. Mills: Okay. I will give you a phone number.

Mr. Armans: Okay.

Ms. Witcher: Is that the one that did National Drive?

Mr. Mills: No. This guy did Suntree.

Mr. Showe: Alright. Is there anything else for Peter?

Mr. Armans: Are you going to email me the phone number?

Mr. Mills: I can.

Mr. Showe: We'll get it to you.

Mr. Armans: Perfect. That's it for me.

Mr. Showe: Cool. I think we can let you go, Peter. Thanks.

Ms. Hill: Thank you.

Mr. Armans: Thank you, guys. Have a good rest of the week. Take care.

C. Isles of Baytree

Mr. Mills: Welcome back.

Ms. Wagner: Thank you very much.

Mr. Mills: So glad to have you back.

Ms. Wagner: Thank you. I just want to thank everybody for the well wishes while I was going through my medical procedure. I still have another three to four months until I'm totally recovered. It was an ordeal to say the least. I was in the hospital for a week and I have to say that the residents of Baytree have all asked about me. They were calling Matt. My development had a meal train, so I didn't cook for two months. They came every day and I had a church even come and clean my house for me. So, I'm very blessed to have the people in this community.

Mr. Mills: We missed you.

Ms. Hill: Yes.

Ms. Wagner: I missed everybody. Not much has been going on since I've been on medical leave. Of course, we did have our annual meeting at the end of April, but we did it by Zoom. I am the President again. I keep begging, but nobody wants to do it. I did find out while I was out, a lot of things were neglected and not taken care of. I don't know if people know that a lot of our yards are all brown, but there are ones that are green. Some people thought because I was President that I was getting reclaimed water. Well, that is not true because I was watering it myself. I was having somebody do it for me. They set sprinklers out. They didn't have the water to give us. They just didn't have any to put into the tanks, but now it's starting up a little bit now. I had a lot of people complain about that thinking that the Association was turning it off. They thought I was personally turning it off. I had one guy call me and say, "*Would you please have somebody come in here and fill the pumps up so we could get water?*" I said, "*Who should I call to do that?*" He said, "*Well, that's your problem, you're the President.*" So, they don't have any clue about where that water even comes from. They have no clue.

Ms. Hill: Wave your magic wand.

Ms. Wagner: We had lots of repairs to our Clubhouse. Its 20 years old and had a lot of things going bad. We've had an increase in two of our members. Our landscapers increased their fees \$1,500 a month. I'm sure that our budget is going to go up. As far as rentals in our community, we have 14 rentals and were down to five now. One was a resident and the other four are small businesses. One is a rehabilitation home. They are one of the biggest in the country. I think I've read where they have like 18,000. I saw one of our homes for sale and called the realtor and said, "*No investors are allowed in here, period.*"

Ms. Witcher: With the four, have you talked with them about not being rentals?

Ms. Wagner: Four are businesses and one is just a resident. They are not going to change from rentals.

Ms. Hill: Okay.

Mr. Mills: You can't force them to move.

Ms. Wagner: They are from out of state, but if they do get violations, they are very good about correcting them. I have to say that. Does anybody have any questions for me since I've been out?

Ms. Hill: Welcome back.

Mr. Mills: We're glad you're back.

FOURTH ORDER OF BUSINESS

Consent Agenda

A. Approval of Minutes of the May 4, 2022 Meeting

Mr. Mills: Alright. Can we move along now to approval of the minutes from the last meeting?

Mr. Showe: Yes. I will note that we did have some minor amendments from some Board Members. So, we would take a motion at this point to approve those as amended, unless there are any further changes.

On MOTION by Ms. Hill seconded by Mr. Mills with all in favor the Minutes of the May 4, 2022 Meeting were approved as amended.

FIFTH ORDER OF BUSINESS

Agenda

A. Review of Budget for 2023

Mr. Mills: Do you want to go through the budget again?

Mr. Showe: Sure. Essentially, this is almost an identical budget to what you saw at the last meeting. It includes the \$202 per home increase. We've provided you a draft copy of the mailed notice, as well as a copy of the legal notice. Obviously, that's the legally required mailed notice. What you guys like to do is attach a justification for the increase. So, I've started that. What I would like is for each individual Board Member to review it and provide me with any comments that you have. If it helps, I can also send it out in Word and you can make changes right in the document, if that's easier for you.

Mr. Mills: That would be good.

Mr. Showe: We have to mail these out by July 12th. So, you have got a week or two to go through it. That will give us time to coordinate the mail-outs. Obviously, with any increase in assessments, we do have to do the mailed notice. We can tweak this however you guys want to present that.

Mr. Mills: I have a question.

Mr. Showe: Sure.

Mr. Mills: If we do \$200 instead of \$202, it only makes a \$900 difference.

Mr. Showe: We can do that.

Mr. Mills: I think it would be easier just to round it off to \$200.

Mr. Showe: Okay.

Mr. Mills: One of the things that I wanted to draw the audience's attention to, is that maybe in the letter, we should talk about the fact that in reality, with the CDD per month and the BCA per year, we're talking less than \$250 a month in fees. I don't know of any community in this area that is charging less than \$250 and getting the kind amenities that we have.

Mr. Showe: Well, I think it's always look at what you get. You guys have 24-hour security guards. Most of our communities don't have that. You guys have a really nice recreation facility. So, all these things are what they're paying for. It's not always an apples-to-apples comparison when people just look for the bottom line. I think it's a matter of what it is and what the services that are provided are.

Resident (Not Identified): Can I ask a question since we haven't seen the letter? In the letter are you including what you just said, the amenities that we receive at Baytree?

Mr. Mills: Yes.

Resident (Not Identified): That's the number one question people ask me about the CDD. What do they do?

Mr. Showe: Obviously we've seen some additional contract increases, which is explained in here. We're suffering the same things that you guys are with all of our vendors. Additionally, the Board decided this year to go from \$100 to \$130 in your Roadway Fund to start funding those costs in the future.

Mr. Mills: Yes.

Mr. Showe: So that's almost all of the increase. A vast majority of it is dedicated just to future roadway improvements.

Ms. Hill: Could you say, "*Due to the increase in the price of oil,*" so that they get it?

Mr. Showe: We said, "*Inflation increase in contract costs.*" We can work that any way that you want.

Mr. Mills: I think we should include what's leading to the inflation. The majority of it is due to the oil prices.

Mr. Showe: Absolutely.

Mr. Mills: That's number one.

Mr. Showe: Oil and chemicals.

Mr. Mills: Right. Then you have transportation costs, which have gone up. I heard a trucker say that his fuel bill has increased from \$800 a week to over \$2,000.

Mr. Showe: Yup.

Ms. Hill: While we understand what you're referring to, not everybody makes the connection.

Mr. Mills: Right.

Mr. Showe: Sure.

Ms. Hill: Lets be specific.

Mr. Showe: What I can do for the Board is make some adjustments to it. Then I'll send you out the Word version and you guys can make whatever changes to it that you want in that document.

Ms. Hill: Okay.

Mr. Mills: I'd like if the letter could be a little softer in basically saying, "*The Board has been left no option.*"

Mr. Showe: Absolutely.

Ms. Hill: Yes.

Mr. Mills: We have to make these improvements, not that we want to do this, but we have no choice. It's just like running a household.

Ms. Hill: Yeah, and the main thing is that if you don't, we're going to have to pay for it later. Then we're going to have a really big bill and it's actually going to cost us more.

Mr. Mills: Yes.

Mr. Showe: Or you're not going to be able to provide the services that you're providing now.

Mr. Mills: That's exactly right.

Mr. Showe: That's always the balance with CDDs. You can pave all of the roads in gold if you want or not pave them at all. You guys have that level of discretion. It's very important to know that it's a balance on what you want the residents to pay versus the services you provide.

Mr. Mills: Another thing, if you've done a lot of phone calls, which we didn't the last time, you may want to say, "*Well, what would you like to have cut?*"

Mr. Showe: I think the way that you guys do this letter, it explains it to them in a very well thought out way. Some of our Districts don't do this type of letter. So, I think that cuts down on all of the phone calls. Obviously, we always invite folks to attend the meeting. They're

certainly welcome to speak to you guys directly. If they send in an email or a letter, we always provide that to you guys too so you're aware of what the residents are concerned about.

Mr. Mills: Okay.

Ms. Hill: Okay.

Mr. Mills: Alright.

Mr. Showe: So, if there are no other questions on that, that was the main purpose of the meeting today. I wanted you guys to see some of this information before we coordinate the process of getting those mailed out.

Mr. Mills: I know the formality is usually to wait until we have a public comment period, but based on this issue, is there anybody in the audience that would like to comment on the budget?

Ms. Wagner: From what I sent out, I'm just going to state that the Board continues to prepare the budget and make our decisions or something to that effect. I'll give them the exact amount.

Ms. Hill: Say that it has something to do with inflation.

Ms. Wagner: Yeah. I'll mention that. I think I mentioned that the last time too. I just want to keep putting it out there. I will say that the Isles of Baytree is experiencing huge increases in their costs.

Mr. Mills: Yeah.

Ms. Hill: That's what we are experiencing too.

Ms. Witcher: Even our lawn costs have gone up. Mine went up \$30 a month.

Ms. Hill: Mine went up too.

Mr. Showe: If you remember, to retain the level of security guards that we have, there was a pretty substantial increase in those costs as well.

Mr. Mills: We've had any issues with that and maybe we can explain all of that.

Mr. Showe: Absolutely. I think that's actually in there. I put contract increased costs including security, landscaping and lake maintenance.

Mr. Mills: Also, chemical costs, whether that is fertilizer, chlorine, all of that.

Ms. Hill: Yeah, that's what I was saying. The oil increase ends up affecting the fertilizer cost and all of that. When you talk to people they say, "*Really?*"

Ms. Witcher: There are so many products from the petroleum that they don't really understand that.

Mr. Mills: No. Are there any other comments on the budget? If not, we're going to move along.

SIXTH ORDER OF BUSINESS

CDD Action Items/Staff Reports

A. CDD Action Items

Mr. Showe: We've presented a couple of items here. We're still looking at the pool area for improvements. Andy went out and got some quotes. Are there any updates on the playground?

Mr. Bosseler: We got good news.

Mr. Showe: Oh.

Mr. Bosseler: They said that they are going to reach out to me soon to schedule the project.

Mr. Mills: We heard that in February.

Mr. Showe: Perfect. As soon as they give you a schedule, let us know because we'll have to get Tropic Care out there to remove some trees.

Mr. Bosseler: I'll get with them.

Resident (Maureen Ksiez, Balmoral Way): Before you go, are you going to do any type of Reserve Study or something like that? I'd like to put it in the next newsletter so that people can see it.

Mr. Mills: That's a good idea, Maureen. We can offer free ice cream and soda for the kids. Thank you.

Ms. Hill: That is a good idea. Maybe the BCA can do that.

Mr. Mills: Yeah. Maybe we can have a swimming party after it's over.

Mr. Showe: We provided you with two different quotes. We're still reaching out for some additional information on the first one. The first one is for basically scraping off the outside of the pool deck, cleaning it up and repainting it. There are two different options: \$31,000 and \$32,000 each. The other quote that we obtained for the Board's information is just to redo the inside of the pool for approximately \$38,000 plus some other options. I don't think you need to do that yet, but I know it was a question about what that would cost, so we could program that in the future years. We're still looking at other options on the pool deck. Maybe just a good paint

job and seal it instead of chipping off the entire thing and redoing it. That could be an option. Andy is looking at options on that.

Ms. Witcher: What about the concrete that we are waiting on for the pad. He might have a suggestion.

Mr. Showe: We can certainly ask him.

Ms. Hill: On the second bid, there was a bid to install four new 300-watt equivalent Pentair Intellibrite LED lights on the top of the beam.

Mr. Showe: That's if you do the inside of the pool, the quartz on the pool. We typically recommend if you're going to empty the pool and have the whole thing redone, just put fresh lights in there.

Ms. Hill: Okay.

Mr. Showe: That's typically a recommendation. You don't have to. If you're going to go to all the trouble of emptying it and having it closed for a few weeks, you might as well put new lights in there. That's only if we do that.

Mr. Bosseler: Yeah, we're not going to do that.

Mr. Mills: We resurfaced that pool five years ago.

Mr. Showe: It's a little longer than that, but yeah, it's been about that time. We just wanted the cost, so we got Spies to provide us a cost on that.

Mr. Mills: In fact, there's a rumor going around in Turnberry that we were actually going to resurface the pool.

Mr. Bosseler: No. The pool does not need resurfacing. The lights in the pool are only a couple of years old.

Mr. Showe: Right.

Mr. Bosseler: Is there anybody in your organization that could help me go through both bids and see what we need to tighten up on?

Mr. Showe: Yeah. I think Andy can evaluate those with you.

Mr. Bosseler: Andy can do it?

Mr. Showe: Absolutely.

Mr. Bosseler: One bid has a five-year warranty and the other bid doesn't.

Mr. Showe: Both of those bids are not the same thing. One is for the inside of the pool and the other is for the pool deck, the deck itself. We're trying to maybe see if there are some less

expensive options for the pool deck. Because what they did at another facility is they basically chipped off the entire pool deck and then put a new surface on. There may be some options where we can just seal the cracks and then repaint it, which might be a little cheaper and more efficient.

Ms. Hill: Do they have anything to put on it?

Mr. Hatton: Maybe.

Mr. Mills: Andy, if we do the crack repair, we're going to want to make the crack larger.

Mr. Hatton: Yeah.

Mr. Mills: So, we can fill it in.

Mr. Bosseler: I know there are different companies that can match it.

Ms. Witcher: We can make a design out of it.

Mr. Showe: We're not ready at this point to make any recommendations. We're just giving you what we have.

Mr. Bosseler: I don't have a pool, but I asked a neighbor if he was satisfied with his pool. He said, *"Do you want to bid from my pool guy, because that's what they do for a living, but he wouldn't be able to do anything for a year."*

Mr. Mills: You might want to contact Mike Willis Construction. He's now into the pool business.

Ms. Hill: Oh, really?

Mr. Mills: Okay. Is that all?

Mr. Showe: Yeah. Other than that, everything else is pending and holding on the Action Items List unless Andy has the updates.

Mr. Hatton: Yeah. For the slider door at the guardhouse, I talked to Rick. He said he wasn't going to be here to bring it to you guys. A contractor gave us a proposal a couple of months ago for high impact doors for both doors. He said for the non-impact ones, it's going to be more. Because he buys so many high impact doors, it's cheaper than the actual doors.

Mr. Mills: The first proposal is cheaper than that.

Mr. Hatton: Yeah, the first one was \$7,000 from them.

Mr. Showe: For the same material?

Mr. Hatton: For the exact same doors.

Mr. Showe: But that was seven or eight months ago.

Ms. Witcher: And it's gone up to \$9,000?

Mr. Mills: Did you talk to Phil?

Mr. Hatton: Yeah.

Mr. Mills: Wow.

Ms. Witcher: That's a \$2,000 increase.

Mr. Showe: It would be our recommendation to go ahead and authorize it if the Board wants to.

Mr. Mills: Absolutely.

Mr. Showe: If the Board is amenable, they can authorize it and get it going.

Mr. Mills: The tape on that door looks ridiculous.

Mr. Showe: Andy and I had a discussion.

Mr. Mills: This pushes the issue to get the _____ doors replaced.

Mr. Showe: Correct.

Mr. Hatton: He cut himself walking in, so we taped it.

Mr. Mills: Do you have black tape?

Mr. Hatton: There's black tape under the blue tape.

Mr. Showe: For the Board's information, just to supplement back to the pool conversation, we resurfaced that in 2015. So, it has a lot of usable life left.

Mr. Mills: Our pool lasted almost 20 years.

B. Additional Staff Reports

i. Attorney

Mr. Mills: Do you have anything to give us, Mike?

Mr. Pawelczyk: No, not today.

Ms. Witcher: There's nothing with the legislature?

Mr. Pawelczyk: We have the report. The memo has been drafted. We'll circulate it before the next meeting. There's really nothing that's earth-shattering. Rick will be happy to know that the legislature did address or modify the tree statute a little bit.

Mr. Mills: Oh good.

Mr. Pawelczyk: But there's nothing that's going to really impact us. It was provided for clarification. There's nothing that affects HOAs. It only affects residential homeowners.

Mr. Mills: Okay.

Mr. Pawelczyk: That's really about it. So, we'll get that report and that memo before the next meeting. One of the things that's involved in the delay is the Governor hasn't signed a lot of the legislation, even though it is supposed to go into effect on July 1st. We are waiting to make sure that it was signed. Sometimes when they sign it, it becomes law, but for whatever reason he's waiting on signing off on these approved bills. I'm sure that it was for political reasons. As soon as that gets done, we'll circulate the memo.

Mr. Mills: Thank you. I hope you feel better.

Mr. Pawelczyk: It's getting there. The way that I like to explain it, it was a hassle. It was five or six days of just feeling sick, but not flu-like. I worked every day. I guess I was lucky in that regard. Maybe the two vaccines and the booster did work. Will see you next time.

Ms. Witcher: Feel better.

ii. District Manager

1. Field Manager's Report

Mr. Mills: Andy, you're up next.

Mr. Showe: Do you have anything else? I think, he went through his report already.

Mr. Hatton: I think we talked about it earlier.

Mr. Mills: Tell him about the urn because that was missing. We talked about that.

Mr. Hatton: The urn was missing upfront.

Mr. Mills: We thought somebody stole it.

Mr. Hatton: It wasn't there. Throughout Monday, it was there. We just put it back in place.

Mr. Mills: Very good.

Mr. Showe: Did the fountain get fixed?

Mr. Hatton: The fountains are fixed.

Ms. Witcher: Are they going to put the flowers in?

Mr. Mills: They only do the poinsettias. Fake flowers don't look good.

Ms. Witcher: I'm talking about the front of our development.

Mr. Showe: They are coming.

Mr. Mills: I'll talk about that.

Mr. Hatton: ACT was here. They had some issues with the gates during the storm. The power was out and they aren't working. The backup batteries were all dead. They replaced a

couple today that they had in the truck and they are going to get more and replace all of them. So, we won't have that issue if the power's out again. They can still work for a limited period of time until the batteries run out.

Mr. Showe: Operationally, when the power goes out, the gates are supposed to open. That's what the backup battery is for. But when the backup battery is not working...

Mr. Mills: Isn't there a built-in charger?

Mr. Showe: No.

Mr. Hatton: It's like a triple charger. It's exactly like these lights here. It's the lifetime of the battery.

Ms. Witcher: They were out for six hours.

Mr. Hatton: They are 6 volts.

Mr. Mills: Okay. Did we check the charger to make sure it's working?

Mr. Hatton: Yeah, the chargers do work.

Ms. Witcher: Because the electricity was coming and going the entire six hours.

Mr. Hatton: It wore the motor out.

Mr. Mills: Very good.

SEVENTH ORDER OF BUSINESS

Treasurer's Report

A. Consideration of Check Register

Mr. Showe: In your General Fund, we've got Checks 363 through 385 for \$74,720.54. In the Community Beautification Fund, we have Check 56 for \$3,000 and April payroll for \$923.50 for a total of \$78,644.04. Both Andy and I can answer any questions that you have on those invoices should you have any.

Mr. Bosseler: Jason, I had a question on the top of Page 2. The \$13,250 for the redesign of 65 signs, could you remind us of what that was?

Mr. Showe: That was for the handyman. He went through and painted all of the poles throughout the community. We scraped them all down and repainted all of the poles. That was the charge for all of that.

Ms. Witcher: Did they do the light poles too?

Mr. Mills: No.

Mr. Showe: We have proposals for the light poles, but at the last meeting, the Board didn't want to do the Florida, Power & Light (FPL) ones.

Mr. Mills: That's right.

Ms. Hill: When they do that, do they repaint the street name?

Mr. Showe: No. Andy has those. We're coordinating the installation right now. We just got those in this week from the sign company. So, we're coordinating that install.

Mr. Mills: That may sound like a lot of money to the people in the audience, but that guy really did a hell of a job.

Mr. Showe: I think there were a lot of poles.

Mr. Mills: He had to actually sand down with a generator and an electric buffer to get all of the old paint off because the person who painted before did not do the job correctly. Again, we were looking at trying to save money and it wound up costing us more. He grinded it all down and put a nice primer on it. I had him dig around the poles and put stones so that the weed eaters wouldn't knock off the paint.

Mr. Showe: He did 45 signs that he grinded down and then primed and repainted and 65 total signs with the rock around it to keep the poles from getting deteriorated. That's what the \$13,250 was for.

Mr. Mills: Yup.

Mr. Bosseler: Thank you.

Ms. Witcher: In the hot sun.

Mr. Mills: Yes, in the hot sun. It looks good.

Mr. Showe: Are there any other questions? If not, we need a motion to approve.

On MOTION by Ms. Hill seconded by Mr. Bosseler with all in favor the Check Register for April 1, 2022 to April 30, 2022 in the amount of \$78,644.04 was approved.

B. Balance Sheet and Income Statement

Mr. Showe: On the Balance Sheet and Income Statement, no action is required by the Board. You are performing better than your budget to actuals. You are at 99% collected on your assessments. So, we're in great shape.

Mr. Mills: Could you say that again?

Mr. Showe: You're performing better than budget to actuals by about \$13,000.

Mr. Mills: Really? Good. That could go towards the Christmas lights.

Ms. Witcher: How about putting it into reserves?

Mr. Mills: True.

EIGHTH ORDER OF BUSINESS

Supervisor's Requests

Mr. Mills: Do you have anything, Richard?

Mr. Bosseler: No.

Mr. Mills: Jan?

Ms. Hill: No.

Mr. Mills: I do, as always. We found out that they have been spaying the weeds and the spray has contaminated all of the soil in the flower beds. So, they are now going to take out all of soil in all of the monuments. They are replacing it at their expense, not at ours. We do not have to pay for that.

Ms. Hill: Tropic Care is doing it?

Mr. Mills: Tropic Care is doing it.

Ms. Witcher: So instead of pulling the weeds, they were spraying them and contaminating the ground.

Mr. Mills: Yeah. I've had that very thing happen to me at home. I called Tony and said to him, *"I think I've found the problem."* He said, *"What's that?"* I said, *"I've been using Roundup-365 and right where I spray, I planted some plants and they all died."* So, that's exactly what's happened.

Mr. Showe: Obviously, you had that soil bed for about five, six, seven years before they refreshed it. So, every now and again, it's good to pull all of that out and refresh it.

Mr. Mills: The new flowers will be going in, I think, next month, at the beginning of July. Maureen, did you have a question?

Resident (Maureen Ksiez, Balmoral Way): You just answered it.

Mr. Mills: I need your help again. The dog poop has come back again. My suggestion is that we go ahead and have our camera guy place a camera in the tree somewhere and put a sign saying, *"You are under observation"* or something along those lines.

Ms. Witcher: Surveillance is good.

Mr. Mills: I asked Bob if there's anything in the BCA documents that we could fine the individual or individuals who are responsible for this and he's looking into that. Also, it is a

Florida State Law that you must pick up after your dog and the leash should be no longer than six feet from your body. So, maybe you can put that again, Maureen, in your newsletter.

Resident (Maureen Ksiez, Balmoral Way): Yup.

Mr. Mills: It's very disappointing that we have a resident that stoops that low to put dog waste behind a monument.

Ms. Hill: Well, there's more than one.

Resident (Maureen Ksiez, Balmoral Way): Which one?

Mr. Mills: Balmoral.

Ms. Witcher: She wasn't here when we were talking about that.

Resident (Maureen Ksiez, Balmoral Way): I saw them throwing the bag in the trees.

Mr. Mills: It's ridiculous. There was one on the park bench.

Ms. Witcher: Is there something that our lawyers can do to enforce it?

Mr. Showe: We can't enforce a State Statute. We can't even enforce the BCA's. If there was a fine from the BCA, they would have to enforce it.

Ms. Witcher: So, we could go to the Sheriff and say to him, "*We want to prosecute this person.*"

Mr. Showe: The Sheriff would have to come out and catch them in the act.

Ms. Witcher: It's on film.

Mr. Showe: Possibly.

Ms. Witcher: If we don't nip it in the bud, it's going to keep going.

Mr. Mills: Well, that's why I said that we will get a hold of the camera guy. It's going to cost some money. I don't know how much, but he said you could put a battery on it and leave it up there for maybe a week.

Mr. Showe: Yeah.

Mr. Mills: The other side of me says let's not post the sign and let them get caught.

Ms. Hill: I wouldn't tell them.

Ms. Witcher: We've warned them already.

Mr. Showe: I'll ask Mike what we need to do.

Mr. Pawelczyk: I'll talk to Jason offline.

Mr. Mills: Okay. Thanks, Mike. Do you know the big, tall palm trees that are behind the monuments? You don't even know they're there anymore. I'm going to take them down. There are seven on one side and six on the other.

Ms. Witcher: Why are you taking them down?

Mr. Mills: You can't see them. All you see are long big sticks.

Resident (Not Identified): Where are you talking about?

Mr. Mills: At the very entrance of Baytree. Behind the curved walls, there are six on one side and seven on the other. You didn't even know they were there.

Resident (Not Identified): Yes, I do. They're pretty.

Ms. Witcher: They add to the fullness of the area.

Mr. Mills: I was looking into getting a lower slow-growing palm instead of the ones that are there. I think it will look much better. It will make the entrance look much better.

Ms. Witcher: But it costs money to do that.

Mr. Mills: Of course, it costs money.

Ms. Witcher: But why are we going to spend that if we're trying to raise somebody's assessment?

Mr. Mills: It comes out of my budget, Carolyn.

Ms. Witcher: I know. It's still their money.

Mr. Mills: Anyway, moving along. Everything else is covered. Thank you.

NINTH ORDER OF BUSINESS

Public Comment Period

Mr. Showe: We can take audience comments. We ask that you state your name and address and keep your comments to three minutes.

Resident (Bernard Bryan, Chatsworth Drive): I just have one question. We had a power outage a few days ago. Do you know what the root cause of that was? Because I didn't see a significant amount of wind.

Mr. Mills: A transformer blew.

Ms. Witcher: Was it the one on Wickham Road?

Mr. Mills: Yeah. Does anybody else have any comments?

Resident (Maureen Ksiez, Balmoral Way): Is the pavilion rental form on the CDD website accurate?

Mr. Showe: I believe so.

Resident (Maureen Ksiez, Balmoral Way): Because I remember there was some back-and-forth between the BCA and the CDD.

Mr. Showe: It's \$25. Ours was accurate.

Mr. Bosseler: Mel, did you say the next meeting is the 11th?

Mr. Showe: I'll let you know. The next workshop is July 12th.

Mr. Mills: Bob's meeting is the 11th.

Mr. Showe: The Board meeting is August 3rd.

Mr. Mills: Okay.

Mr. Showe: That will be the budget hearing. That's at Noon. We moved that one up a little.

Mr. Mills: Those of you who are going to run for office, your time is getting shorter to qualify. What was the date?

Mr. Showe: Noon on June 17th is the last time that you can qualify.

Resident (Jeremy Tippey, Balmoral Way): I think that some of the allure of our community are the trees.

Mr. Mills: There are the same kind of palms at the entrance of the avenues and they took them down because people couldn't actually see the palm itself. All they saw was the trunk. That's why they did that center.

Resident (Not Identified): Do we know how much that would cost or we haven't progressed that far yet?

Mr. Mills: Yes, we have. It's around \$10,000.

Resident (Not Identified): Is that to replace them?

Mr. Mills: No. That's just digging them out. They are native palms. I'm looking at the cabbage, which is a native palm of Florida. They are on Baytree Drive as you go out the back as you come off of Old Tramway. The palms on the left-hand side are native Cabbage palms. That's a slow growing palm. There are a few others that I'm looking at.

Resident (Not Identified): They're going to be different than the monuments.

Mr. Mills: Behind the monuments where the other one's are. The \$10,000 is to cut down those palms. It's expensive to have those palms trimmed because they have to bring in a bucket

truck. So, I figured we would maybe be able to cut some maintenance costs for that as well. They're also going to dig out the stumps. I think the price is very reasonable for 13 palms.

Mr. Hatton: The one on the entrance side, the far one, is getting really close to the top. We have to address that.

Mr. Mills: Yeah.

Resident (Not Identified): So its \$10,000 to remove and how much to replant?

Mr. Mills: I don't have a cost to replant yet because I haven't picked out the palms. I don't want to put in very elaborate palms like the Medjools that are in the center. They are expensive, about \$10,000 a piece, but a Cabbage palm probably cost around \$600 or \$700 a piece.

Resident (Not Identified): How many?

Mr. Mills: Probably six. Three on each side.

Resident (Not Identified): How big will those be?

Mr. Mills: Probably 10 feet.

Ms. Witcher: That's the maximum?

Mr. Mills: Yeah.

Mr. Witcher: How long does it take to get to 10 feet?

Mr. Mills: Oh my God. It will take 25 to 30 years.

Mr. Bosseler: Mel, I got one more thing.

Mr. Mills: Yes.

Mr. Bosseler: Going out the back gate on the north side, a resident from Suntree walks along there and trims all of the hedges. Then they leave them in a pile. We end up with 10 piles that just sit there. That's Suntree property, not ours, but we have to look at it.

Mr. Mills: Its county property.

Mr. Showe: It's probably county right-of-way (ROW). So that's probably the best place to make contact with. They shouldn't trim things and not take them.

Mr. Mills: We picked it up the last time.

Ms. Witcher: I think a homeowner is doing it.

Ms. Hill: Yeah, and they wait. It's a mess.

Mr. Showe: I can reach out to the county.

Mr. Bosseler: I watched the guy do it.

Mr. Mills: That roadway, when it goes to two lanes for us, is the end of our property. I always thought it went out to that development, but it doesn't. That belongs to the county. We maintain it.

Mr. Showe: If you look on the ground, you'll see where the pavement changes. That's the line. So, when it changes, outside is the county and inside is Baytree.

Ms. Witcher: So that one little patch...

Ms. Wagner: That's not Suntree. When you contact the county, you need to tell them to trim those. I understand why the homeowner is doing it. It's annoying.

Mr. Showe: The hedges are all on Suntree property. They're trimming them and moving them to the county ROW.

Ms. Wagner: Then Suntree needs to take care of it because that is a major problem.

Mr. Showe: Correct.

Ms. Wagner: I understand why that person is doing it.

Mr. Mills: It's going cause rats. We mow that property.

Mr. Showe: We do it as a convenience for the appearance of your entrance. Tropic Care will take a swipe or two on their mower just to clean it up.

Ms. Witcher: Maybe we can tell Suntree, *"We are mowing it for you. Do you think you can pick up the trash?"*

Mr. Showe: We could try. It depends on which way the pendulum is swinging with them that day.

Ms. Witcher: I know. They are going from Interlachen Road to the other development.

Mr. Showe: Yeah.

Ms. Witcher: They could go the 10 feet and pick up the trash.

Mr. Showe: We'll ask them.

Ms. Witcher: How about we tell the people that are trimming to just take it to the other side of the line there.

Mr. Showe: Yeah.

Mr. Mills: Are there any other comments, questions, concerns? Thank you all for coming.

TENTH ORDER OF BUSINESS

Adjournment

On MOTION by Ms. Hill 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 2022-05

THE ANNUAL APPROPRIATION RESOLUTION OF THE BAYTREE COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has submitted to the Board of Supervisors (“**Board**”) of the Baytree Community Development District (“**District**”) proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022, and ending September 30, 2023 (“**Fiscal Year 2023**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

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

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

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

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

SECTION 1. BUDGET

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

- b. The Proposed Budget, attached hereto as **Exhibit “A,”** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Baytree Community Development District for the Fiscal Year Ending September 30, 2023.”
- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District for Fiscal Year 2023, the sum of \$_____ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board 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 FY23	\$ _____
TOTAL ALL FUNDS FY23	\$ _____

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2023 or within 60 days following the end of the Fiscal Year 2023 may amend its Adopted Budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.
- c. By resolution, the Board may increase any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

- d. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

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

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

PASSED AND ADOPTED THIS 3rd DAY OF August, 2022.

ATTEST:

**BAYTREE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Proposed Budget FY2023

Baytree

Community Development District



**Proposed Budget
FY 2023**



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Baytree
Community Development District
Proposed Budget FY 2023
General Fund

Description	Adopted Budget FY2022	Actual thru 06/30/22	Projected Next 3 Months	Total Projected 09/30/22	Proposed Budget FY 2023
Revenues					
Maintenance Assessments	\$905,346	\$908,276	\$0	\$908,276	\$995,884
Miscellaneous Income (IOB Cost Share Agreement)	\$43,269	\$22,685	\$21,634	\$44,319	\$48,639
Miscellaneous Income	\$9,250	\$4,125	\$2,313	\$6,437	\$9,250
Total Revenues	\$957,865	\$935,086	\$23,947	\$959,032	\$1,053,773
Expenditures					
<i>Administrative</i>					
Supervisor Fees	\$8,000	\$8,600	\$3,000	\$11,600	\$11,000
FICA Expense	\$612	\$658	\$230	\$887	\$842
Engineering	\$35,000	\$11,765	\$18,985	\$30,750	\$36,050
Assessment Administration	\$7,500	\$7,500	\$0	\$7,500	\$7,500
Attorney Fees	\$18,000	\$17,100	\$8,000	\$25,100	\$24,000
Annual Audit	\$3,265	\$3,265	\$0	\$3,265	\$3,265
Management Fees	\$42,166	\$31,624	\$10,542	\$42,166	\$44,274
Information Technology	\$1,650	\$1,238	\$413	\$1,650	\$1,800
Website Maintenance	\$1,150	\$862	\$288	\$1,150	\$1,200
Telephone	\$250	\$0	\$0	\$0	\$250
Postage	\$1,500	\$1,968	\$200	\$2,168	\$2,000
Insurance	\$19,058	\$25,917	\$0	\$25,917	\$31,100
Tax Collector Fee	\$18,107	\$18,197	\$0	\$18,197	\$19,918
Printing & Binding	\$1,500	\$781	\$375	\$1,156	\$1,500
Legal Advertising	\$1,500	\$491	\$3,450	\$3,941	\$5,000
Other Current Charges	\$3,000	\$509	\$150	\$659	\$3,000
Office Supplies	\$250	\$89	\$63	\$151	\$250
Property Taxes	\$250	\$326	\$0	\$326	\$350
Property Appraiser	\$234	\$234	\$0	\$234	\$250
Dues, Licenses & Subscriptions	\$175	\$175	\$0	\$175	\$175
Administrative Expenditures	\$163,167	\$131,298	\$45,694	\$176,991	\$193,724

Baytree
Community Development District
Proposed Budget FY 2023
General Fund

Description	Adopted Budget FY2022	Actual thru 06/30/22	Projected Next 3 Months	Total Projected 09/30/22	Proposed Budget FY 2023
<i><u>Operation and Maintenance</u></i>					
Security Contract	\$185,056	\$141,016	\$47,598	\$188,614	\$214,805
Gate Maintenance Contract	\$1,200	\$650	\$0	\$650	\$1,200
Maintenance - Gatehouse	\$9,500	\$11,715	\$0	\$11,715	\$9,500
Telephone/Internet - Gatehouse/Pool	\$14,500	\$4,165	\$1,399	\$5,564	\$6,300
Transponders	\$5,000	\$1,197	\$5,000	\$6,197	\$5,000
Field Management Fees	\$29,545	\$22,159	\$7,386	\$29,545	\$31,022
Electric	\$51,500	\$38,506	\$13,200	\$51,706	\$54,075
Water & Sewer	\$12,650	\$11,755	\$2,900	\$14,655	\$13,915
Gas	\$6,500	\$8,079	\$225	\$8,304	\$7,150
Trash Removal	\$577	\$446	\$149	\$595	\$613
Maintenance - Lakes	\$36,696	\$26,785	\$9,455	\$36,240	\$38,531
Maintenance - Landscape Contract	\$97,650	\$71,438	\$23,883	\$95,321	\$98,398
Maintenance - Additional Landscape	\$15,000	\$15,595	\$2,000	\$17,595	\$15,000
Maintenance - Pool	\$18,700	\$14,220	\$5,863	\$20,083	\$19,944
Maintenance - Irrigation	\$8,775	\$4,216	\$2,194	\$6,410	\$9,214
Maintenance - Lighting	\$8,000	\$5,122	\$1,500	\$6,622	\$5,000
Maintenance - Monuments	\$4,000	\$7,345	\$0	\$7,345	\$4,000
Maintenance - Fountain	\$700	\$525	\$175	\$700	\$700
Maintenance - Other Field (R&M General)	\$4,000	\$5,391	\$565	\$5,957	\$5,000
Maintenance - Recreation	\$1,500	\$2,088	\$0	\$2,088	\$1,500
Holiday Landscape Lighting	\$14,000	\$10,258	\$0	\$10,258	\$16,092
Operating Supplies	\$750	\$0	\$560	\$560	\$750
Sidewalk/Curb Cleaning	\$15,000	\$8,900	\$0	\$8,900	\$15,000
Miscellaneous	\$1,000	\$0	\$1,000	\$1,000	\$1,000
O&M Expenditures	\$541,799	\$411,570	\$125,052	\$536,622	\$573,708
Total Expenditures	\$704,966	\$542,868	\$170,745	\$713,613	\$767,431
<i><u>Other Financing Uses</u></i>					
Transfer Out - Capital Projects- Paving- Baytree	\$75,370	\$21,608	\$53,762	\$75,370	\$97,981
Transfer Out - Capital Projects - Paving - IOB Funds	\$24,630	\$0	\$24,630	\$24,630	\$32,019
Transfer Out - Capital Projects - Reserves	\$78,392	\$78,392	\$0	\$78,392	\$64,041
Transfer Out - Community Beautification Fund	\$37,265	\$37,265	\$0	\$37,265	\$45,265
Transfer Out - Rebalance First Quarter Operating	\$37,242	\$0	\$0	\$0	\$47,036
Total Other Financing Uses	\$252,899	\$137,265	\$78,392	\$215,657	\$286,342
Total Expenditures & Other Financing	\$957,865	\$680,133	\$249,137	\$929,270	\$1,053,773
Net Change in Fund Balance	\$0	\$254,953	(\$225,191)	\$29,762	\$0

Baytree
Community Development District
FISCAL YEAR 2023

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.

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 11 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

Expenditures with Governmental Management Services 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 2023

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 with our auditors at Berger, Toombs, Elam, Gaines & Frank.

Management Fees

The District has contracted with Governmental Management Services 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 with Governmental Management Services 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 with Governmental Management Services 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.

Baytree

Community Development District

FISCAL YEAR 2023

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

Any other miscellaneous expenditures incurred during the year that does not fall under a budgeted line item.

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 services.

DESCRIPTION	ANNUAL AMOUNT
REGULAR HOURS: CONTRACT COST OF \$23.61 PER HOUR FOR 359 DAYS	\$203,424
HOLIDAY HOURS: CONTRACT COST OF \$35.42 PER HOUR FOR 6 DAYS	\$5,100
CONTINGENCY	\$6,281
	\$214,805

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.

Baytree Community Development District FISCAL YEAR 2023

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, pest control, 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	\$145	\$1,740
8207 NATIONAL DR POOL AREA	\$145	\$1,740
CONTINGENCY		\$420
		\$6,300

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)	\$2,585	\$31,022
		\$31,022

Baytree Community Development District FISCAL YEAR 2023

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	\$16	\$189
02781-39043	8207 NATIONAL DR # POOL HSE	\$525	\$6,300
04080-73153	609 BAYTREE DR # WALL	\$16	\$189
04396-25492	8205 NATIONAL DR # COURTS	\$47	\$567
09459-03086	8147 OLD TRAMWAY DR # ENTRANCE	\$21	\$252
11105-10375	7948 DAVENTRY DR # WALL	\$16	\$189
14771-79517	345 BAYTREE DR # PUMP	\$42	\$504
15604-14425	8005 KINGSWOOD WAY # FOUNTAIN	\$315	\$3,780
36008-52200	602 BAYTREE DR # SIGN	\$21	\$252
46619-40025	8253 OLD TRAMWAY DR # ENT SIGN	\$26	\$315
47131-19107	1409 SOUTHPOINTE CT# ENT SIGN	\$16	\$189
67950-66148	7951 DAVENTRY DR # PUMP STREET	\$47	\$567
724916-0156	7942 KINGSWOOD WAY #LIGHTS	\$21	\$252
73679-10572	201 BAYTREE DR # GRD HSE	\$116	\$1,386
83711-46575	8005 KINGSWOOD WAY # STREET LIGHTS	\$2,835	\$34,020
86596-45173	8005 KINGSWOOD WAY # PUMP	\$147	\$1,764
88573-27285	687 DEERHURST DR # PUMP	\$74	\$882
91260-64568	8128 OLD TRAMWAY DR # SIGN	\$16	\$189
99142-26460	8005 KINGSWOOD WAY# GATE	\$21	\$252
	Contingency		\$2,037
			\$54,075

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	\$63	\$756
167895-118058	8207 NATIONAL DR #POOL	\$840	\$10,080
	CONTINGENCY		\$3,079
			\$13,915

**Baytree
Community Development District
FISCAL YEAR 2023**

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	\$525	\$6,300
CONTINGENCY		\$850
		<u>\$7,150</u>

Trash Removal

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

DESCRIPTION	MONTHLY AMOUNT	ANNUAL AMOUNT
96 Gallon Trash Toter	\$51	\$613
		<u>\$613</u>

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	\$2,625	\$31,500
NATURAL AREAS MANAGEMENT: CONTRACT COST OF \$790 BI-MONTHLY		\$4,740
CONTINGENCY		\$2,291
		<u>\$38,531</u>

Maintenance - Landscape Contract

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

DESCRIPTION	MONTHLY AMOUNT	ANNUAL AMOUNT
LANDSCAPE MAINTENANCE	\$7,961	\$95,532
CONTINGENCY		\$2,866
		<u>\$98,398</u>

Maintenance - Additional Landscape

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

**Baytree
Community Development District
FISCAL YEAR 2023**

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	\$721	\$6,497
JUNE THRU AUGUST - 5 DAYS/WEEK	\$924	\$2,772
CONTINGENCY - POOL REPAIRS		\$3,500
VENDOR: COVERALL OF ORLANDO		
JANITORIAL SERVICES	\$431	\$5,172
SUPPLIES		\$2,003
		\$19,944

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

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.

Baytree
Community Development District
FISCAL YEAR 2023

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 2023
Capital Projects Reserve

Description	Adopted Budget FY2022	Actual thru 06/30/22	Projected Next 3 Months	Total Projected 09/30/22	Proposed Budget FY 2023
Revenues:					
BCA Contribution	\$40,000	\$33,000	\$0	\$33,000	\$0
Interest Income	\$100	\$3	\$0	\$3	\$0
Total Revenues	\$40,100	\$33,003	\$0	\$33,003	\$0
Expenses:					
Lake Bank Restoration/Evaluation	\$30,000	\$30,840	\$0	\$30,840	\$30,000
Sidewalk/Gutter Repair	\$10,000	\$0	\$10,000	\$10,000	\$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	\$30,000	\$0	\$40,000	\$40,000	\$5,000
Pool Furniture	\$4,000	\$0	\$0	\$0	\$0
Pool Refurbishing	\$15,000	\$0	\$0	\$0	\$0
Bank Fees	\$0	\$378	\$114	\$492	\$600
Capital Outlay	\$10,000	\$19,390	\$0	\$19,390	\$0
Total Expenditures	\$111,000	\$50,608	\$62,114	\$112,722	\$57,600
<i>Other Financing Sources</i>					
Transfer In	\$78,392	\$78,392	\$0	\$78,392	\$64,041
Beginning Fund Balance	\$2,046	\$3,847	\$0	\$3,847	\$2,521
Total Other Financing Sources	\$80,438	\$82,239	\$0	\$82,239	\$66,561
Net Change in Fund Balance	\$9,538	\$64,634	(\$62,114)	\$2,521	\$8,961

Baytree CDD - Capital Improvement Program				
Project Description	FY 2023	FY 2024	FY 2025	FY 2026
Lake Bank Restoration	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Sidewalk /Gutter Repair	\$ 10,000	\$ 14,500	\$ 14,500	\$ 14,500
Drainage Maintenance	\$ 8,000	\$ 10,000	\$ 10,000	\$ 10,000
Curb - Tree Trimming/Replacements	\$ 4,000	\$ 6,500	\$ 6,500	\$ 6,500
Tennis Court Lights	\$ -	\$ -	\$ 2,000	\$ -
Recreational Area Improvements	\$ 5,000	\$ -	\$ -	\$ -
Pool Furniture	\$ -	\$ -	\$ -	\$ 4,000
Total	\$ 57,000	\$ 61,000	\$ 63,000	\$ 65,000

Baytree
Community Development District
Proposed Budget FY 2023
Pavement Management

Description	Adopted Budget FY2022	Actual thru 06/30/22	Projected Next 3 Months	Total Projected 09/30/22	Proposed Budget FY 2023
Revenues:					
Interest Income	\$75	\$28	\$0	\$28	\$0
Total Revenues	\$75	\$28	\$0	\$28	\$0
Expenses:					
Bank Fees	\$0	\$321	\$114	\$435	\$500
Total Expenditures	\$0	\$321	\$114	\$435	\$500
<i>Other Financing Sources</i>					
Beginning Fund Balance	\$378,345	\$357,795	\$0	\$357,795	\$457,388
Transfer In - Baytree	\$75,370	\$21,608	\$53,762	\$75,370	\$97,981
Transfer In - IOB	\$24,630	\$0	\$24,630	\$24,630	\$32,019
Total Other Financing Sources	\$478,345	\$379,403	\$78,392	\$457,795	\$587,388
Net Change in Fund Balance	\$478,420	\$379,110	\$78,278	\$457,388	\$586,888

	CARRY FORWARD SPLIT	
	FY 2022	FY 2023
BAYTREE	\$342,851	\$440,332
IOB	\$114,537	\$146,556
	<u>\$457,388</u>	<u>\$586,888</u>

Baytree
Community Development District
Proposed Budget FY 2023
Community Beautification

Description	Adopted Budget FY2022	Actual thru 06/30/22	Projected Next 3 Months	Total Projected 09/30/22	Proposed Budget FY 2023
Expenses:					
Bank Fees	\$400	\$200	\$50	\$250	\$400
Beautification Projects	\$0	\$30,650	\$0	\$30,650	\$0
Total Expenditures	\$400	\$30,850	\$50	\$30,900	\$400
<i>Other Financing Sources</i>					
Beginning Fund Balance	\$24,125	\$13,145	\$0	\$13,145	\$19,510
Transfer In - Baytree	\$37,265	\$37,265	\$0	\$37,265	\$45,265
Total Other Financing Sources	\$61,390	\$50,410	\$0	\$50,410	\$64,775
Net Change in Fund Balance	\$60,990	\$19,560	(\$50)	\$19,510	\$64,375

Baytree

Community Development District

O&M Assessment Calculation

	<u>FY 2022</u>	<u>FY 2023</u>	
Net Assessments	\$905,346	\$995,884	
Discounts (4%)	\$37,875	\$41,663	
Gross Assessments	<u>\$943,221</u>	<u>\$1,037,547</u>	
Less : Golf Course (2.25%)	\$21,222	\$23,345	
Adjusted Gross	<u>\$921,999</u>	<u>\$1,014,202</u>	
Assessable Units:			
Phase 1	304	304	
Phase 2	<u>157</u>	<u>157</u>	
Total	461	461	
			<u>Change From</u> <u>2022</u>
Per Unit O & M Assessments	<u>\$2,000.00</u>	<u>\$2,200.00</u>	<u>\$200.00</u>

FY 2023 Baytree CDD Assessments	Phase 1	Phase 2
Per Unit O & M	\$2,200	\$2,200

Isles of Baytree
Baytree Roadway Maintenance Cost Sharing Agreement
Proposed Budget FY2023

	FY23 Proposed Budget
Security	\$214,805
Maintenance - Gatehouse/Agreement	\$10,700
Telephone - Gatehouse	\$6,300
Utilities ¹	\$4,001
Maintenance - Lighting	\$2,500
Capital Reserve - Paving Management ²	\$32,019
Total	\$270,325
Less: Golf Course Contribution (2.25%)	(\$6,082)
Total to be assessed To Baytree CDD & Isles of Baytree HOA	\$264,243
 Total Number of Lots	
Baytree Phase I	304
Baytree Phase II	157
Isles of Baytree	104
	565
 Total Per Lot Assessment	 \$468
Total Expenses divided by Total Units	
 Proposed Amount for Isles of Baytree HOA for FY23	 \$48,639
 Notes	
Total Utilities	
201 Baytree Drive Guardhouse	\$1,419
201 Baytree Drive Guardhouse - Water	\$632
8005 Kingswood Way - Street Lights	\$1,950
	\$4,001
 Capital Reserve Calculation is based on the following areas:	
Baytree Boulevard	
National Drive	
Kindswood Drive	
 Total Area of Pavement	 89,711
IOB Shared Roadway Area	22,093
Fraction of Shared Roadways	24.63%
 Total Projected FY23 Paving Management	 \$130,000
IOB Shared Cost	\$32,019

SECTION 2

RESOLUTION 2022- 06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BAYTREE COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2022/2023; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

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

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

WHEREAS, the Board of Supervisors ("**Board**") of the District hereby determines to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**") for the fiscal year beginning October 1, 2022 and ending September 30, 2023 ("**Fiscal Year 2022/2023**"), attached hereto as **Exhibit "A"** and incorporated by reference herein; and

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

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

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

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

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2022/2023; and

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

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

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

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

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

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapters 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District, and in accordance with **Exhibits “A” and “B.”** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments.

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

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

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

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

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED this 3rd day of August 2022.

ATTEST:

**BAYTREE COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Budget

Exhibit B: Assessment Roll

SECTION B

**Baytree
Community Development District**

ANNUAL FINANCIAL REPORT

September 30, 2021

Baytree Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2021

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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, 2021, 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.

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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, 2021, 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 15, 2022 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations 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*

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

June 15, 2022

Baytree Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021

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 physical environment.

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, 2021**

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, 2021.

- ◆ The District's total assets exceeded total liabilities by \$6,522,213 (net position). Net investment in capital assets was \$6,031,818 and unrestricted net position was \$490,395.
- ◆ Governmental activities revenues totaled \$908,775 while governmental activities expenses totaled \$892,045.

**Baytree Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

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	
	2021	2020
Current assets	\$ 536,247	\$ 449,014
Capital assets, net	6,030,767	6,076,201
Total Assets	6,567,014	6,525,215
Current liabilities	44,801	19,732
Net investment in capital assets	6,031,818	6,076,201
Net position - unrestricted	490,395	429,282
Total Net Position	\$ 6,522,213	\$ 6,505,483

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 current liabilities is related to the increase in accounts payable in the current year.

The decrease in capital assets is related to additions being exceeded by depreciation in the current year.

**Baytree Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

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	
	<u>2021</u>	<u>2020</u>
Program Revenues		
Charges for services	\$ 855,982	\$ 856,759
General Revenues		
Investment earnings	32	83
Miscellaneous	52,761	73,132
Total Revenues	<u>908,775</u>	<u>929,974</u>
Expenses		
General government	157,586	175,620
Physical environment	734,459	687,619
Total Expenses	<u>892,045</u>	<u>863,239</u>
Change in Net Position	16,730	66,735
Net Position - Beginning of Year	<u>6,505,483</u>	<u>6,438,748</u>
Net Position - End of Year	<u>\$ 6,522,213</u>	<u>\$ 6,505,483</u>

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

The increase in physical environment is related to the increase in security and landscaping costs in the current year.

**Baytree Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

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, 2021 and September 30, 2020.

<u>Description</u>	<u>Governmental Activities</u>	
	<u>2021</u>	<u>2020</u>
Capital assets not being depreciated:		
Land improvements	<u>\$ 5,466,583</u>	<u>\$ 5,466,583</u>
Capital assets being depreciated:		
Infrastructure	2,255,869	2,227,422
Equipment	96,273	87,188
Accumulated depreciation	<u>(1,787,958)</u>	<u>(1,704,992)</u>
Total Capital Assets, depreciated	<u>564,184</u>	<u>609,618</u>
Total Capital Assets	<u><u>\$ 6,030,767</u></u>	<u><u>\$ 6,076,201</u></u>

Current year activity consisted of additions of \$28,447 and \$9,085 to infrastructure and equipment and depreciation of \$82,966.

General Fund Budgetary Highlights

Budgeted expenditures exceeded actual expenditures primarily due to less maintenance, engineering and utility costs than were anticipated.

The September 30, 2021 budget was amended for increased legal and maintenance costs.

**Baytree Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

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 2022.

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, 2021

	Governmental Activities
ASSETS	
Current Assets	
Cash	\$ 513,165
Investments	1,030
Accounts receivable	11,626
Assessments receivable	11
Due from others	3,357
Prepaid expenses	7,058
Total Current Assets	536,247
Capital Assets, Not Being Depreciated	
Land and improvements	5,466,583
Capital Assets, Being Depreciated	
Infrastructure	2,255,869
Equipment	96,273
Accumulated depreciation	(1,787,958)
Total Non-Current Assets	6,030,767
Total Assets	6,567,014
 LIABILITIES	
Current Liabilities	
Accounts payable	44,801
 NET POSITION	
Net investment in capital assets	6,031,818
Unrestricted	490,395
Total Net Position	\$ 6,522,213

See accompanying notes to financial statements.

Baytree Community Development District
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2021

Functions/Programs	Expenses	Program Revenues	Net (Expense) Revenues and Changes in Net Position
		Charges for Sevices	Governmental Activities
Governmental Activities			
General government	\$ (157,586)	\$ 192,602	\$ 35,016
Physical environment	(734,459)	663,380	(71,079)
Total Governmental Activities	\$ (892,045)	\$ 855,982	(36,063)
	General Revenues		
	Investment income		32
	Miscellaneous revenues		52,761
	Total General Revenues		52,793
	Change in Net Position		16,730
	Net Position - October 1, 2020		6,505,483
	Net Position - September 30, 2021		\$ 6,522,213

See accompanying notes to financial statements.

Baytree Community Development District
BALANCE SHEET –
GOVERNMENTAL FUNDS
September 30, 2021

	General	Capital Projects	Total Governmental Funds
ASSETS			
Cash	\$ 138,378	\$ 374,787	\$ 513,165
Investments	1,030	-	1,030
Accounts receivable	11,626	-	11,626
Assessments receivable	11	-	11
Due from others	3,357	-	3,357
Prepaid expenses	7,058	-	7,058
Total Assets	<u>\$ 161,460</u>	<u>\$ 374,787</u>	<u>\$ 536,247</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Accounts payable	<u>\$ 44,801</u>	<u>\$ -</u>	<u>\$ 44,801</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenues	<u>1,051</u>	<u>-</u>	<u>1,051</u>
FUND BALANCES			
Nonspendable-prepaid expenses	7,058	-	7,058
Assigned			
Capital projects	-	374,787	374,787
Unassigned	<u>108,550</u>	<u>-</u>	<u>108,550</u>
Total Fund Balances	<u>115,608</u>	<u>374,787</u>	<u>490,395</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 161,460</u>	<u>\$ 374,787</u>	<u>\$ 536,247</u>

See accompanying notes to financial statements.

Baytree Community Development District
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2021

Total Governmental Fund Balances \$ 490,395

Amounts reported for governmental activities in the Statement of Net Position
are different because:

Capital assets, land and improvements, \$5,466,583, infrastructure,
\$2,255,869, and equipment, \$96,273, net of accumulated depreciation,
\$(1,787,958), used in governmental activities are not current financial
resources and therefore, are not reported at the fund level. 6,030,767

Unavailable revenues are recognized as a deferred inflow at the fund level,
revenues are recognized when earned at the government-wide level. 1,051

Net Position of Governmental Activities \$ 6,522,213

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, 2021

	<u>General</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
Revenues			
Special assessments	\$ 855,982	\$ -	\$ 855,982
Investment income	-	32	32
Miscellaneous revenues	60,714	-	60,714
Total Revenues	<u>916,696</u>	<u>32</u>	<u>916,728</u>
Expenditures			
Current			
General government	156,373	1,213	157,586
Physical environment	538,597	112,896	651,493
Capital outlay	-	37,532	37,532
Total Expenditures	<u>694,970</u>	<u>151,641</u>	<u>846,611</u>
Excess of revenues over/(under) expenditures	<u>221,726</u>	<u>(151,609)</u>	<u>70,117</u>
Other Financing Sources/(Uses)			
Transfers in	-	205,796	205,796
Transfers out	<u>(205,796)</u>	<u>-</u>	<u>(205,796)</u>
Total Other Financing Sources/(Uses)	<u>(205,796)</u>	<u>205,796</u>	<u>-</u>
Net Change in Fund Balances	15,930	54,187	70,117
Fund Balances - October 1, 2020	<u>99,678</u>	<u>320,600</u>	<u>420,278</u>
Fund Balances - September 30, 2021	<u>\$ 115,608</u>	<u>\$ 374,787</u>	<u>\$ 490,395</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, 2021

Net Change in Fund Balances - Total Governmental Funds	\$	70,117
Amounts reported for governmental activities in the Statement of Activities are different because:		
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, \$37,532, was exceeded by depreciation, \$(82,966), in the current period.		(45,434)
Unavailable revenues are recognized as a deferred inflow at the fund level. However, at the government-wide level revenue is recognized when earned.		<u>(7,953)</u>
Change in Net Position of Governmental Activities	\$	<u><u>16,730</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, 2021

	<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	\$ 855,982	\$ 2,840
Miscellaneous revenues	50,299	61,304	60,714	(590)
Total Revenues	<u>903,441</u>	<u>914,446</u>	<u>916,696</u>	<u>2,250</u>
Expenditures				
Current				
General government	148,002	165,351	156,373	8,978
Physical environment	519,565	558,708	538,597	20,111
Total Expenditures	<u>667,567</u>	<u>724,059</u>	<u>694,970</u>	<u>29,089</u>
Total revenues over/(under expenditures)	<u>235,874</u>	<u>190,387</u>	<u>221,726</u>	<u>31,339</u>
Other Financing Sources/(Uses)				
Transfers out	<u>(235,874)</u>	<u>(205,796)</u>	<u>(205,796)</u>	<u>-</u>
Net Change in Fund Balances	<u>-</u>	<u>(15,409)</u>	<u>15,930</u>	<u>31,339</u>
Fund Balances - October 1, 2020	<u>-</u>	<u>15,409</u>	<u>99,678</u>	<u>84,269</u>
Fund Balances - September 30, 2021	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 115,608</u>	<u>\$ 115,608</u>

See accompanying notes to financial statements.

Baytree Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

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, Florida Statutes.

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, 2021

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, 2021

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, 2021

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, 2021

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;
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

**Baytree Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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 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

d. Deferred Inflows of Resources

Deferred inflows of resources represent an acquisition of net position that applies to a future reporting period(s) and so will not be recognized as an inflow of resources (revenue) until then. The District only has one time that qualifies for reporting in the category. Unavailable revenues are reported only in the governmental funds balance sheet. This amount is deferred and recognized as an inflow of resources in the period that amounts become available.

**Baytree Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

e. 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, \$490,395, differs from “net position” of governmental activities, \$6,522,213, 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	2,255,869
Equipment	96,273
Accumulated depreciation	<u>(1,787,958)</u>
Total	<u>\$ 6,030,767</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>\$ 1,051</u>
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Baytree Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

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, \$70,117, differs from the “change in net position” for governmental activities, \$16,730, 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		\$	37,532
Depreciation			(82,966)
Total			<u><u>(45,434)</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>(7,953)</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, 2021, the District's bank balance was \$517,461 and the carrying value was \$513,165. 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, 2021

NOTE C – CASH AND INVESTMENTS (CONTINUED)

Investments

As of September 30, 2021, the District had the following investments and maturities:

<u>Investment</u>	<u>Maturity Date</u>	<u>Fair Value</u>
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, 2021, 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 investments in Managed Money Market Fund represent 100% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2021 were typical of these items during the fiscal year then ended.

Baytree Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE D – CAPITAL ASSETS

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

	<u>Balance 10/1/20</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 09/30/21</u>
<u>Governmental Activities:</u>				
Capital assets, not depreciated:				
Land and improvements	\$ 5,466,583	\$ -	\$ -	\$ 5,466,583
Capital assets, being depreciated:				
Infrastructure	2,227,422	28,447	-	2,255,869
Equipment	87,188	9,085	-	96,273
Total Capital Assets, Being Depreciated	<u>2,314,610</u>	<u>37,532</u>	<u>-</u>	<u>2,352,142</u>
Less accumulated depreciation for:				
Infrastructure	(1,620,607)	(74,247)	-	(1,694,854)
Equipment	(84,385)	(8,719)	-	(93,104)
Total Accumulated Depreciation	<u>(1,704,992)</u>	<u>(82,966)</u>	<u>-</u>	<u>(1,787,958)</u>
Total Capital Assets Depreciated, Net	<u>609,618</u>	<u>(45,434)</u>	<u>-</u>	<u>564,184</u>
Governmental Activities Capital Assets	<u>\$ 6,076,201</u>	<u>\$ (45,434)</u>	<u>\$ -</u>	<u>\$ 6,030,767</u>

Depreciation of \$82,966 was allocated to physical environment.

NOTE E – INTERFUND ACTIVITY

Transfers for the year ended September 30, 2021, consisted of the following:

<u>Transfers In</u>	<u>Transfers Out</u>
Capital Projects Fund	General Fund
	<u>\$ 205,796</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, 2021

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, 2021, 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, 2021 was \$51,304.



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

Certified Public Accountants PL

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Fort Pierce, Florida 34950

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**INDEPENDENT AUDITORS' 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, 2021, and the related notes to the financial statements, and have issued our report thereon dated June 15, 2022.

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.



Berger, Toombs, Elam,
Gaines & Frank
Certified Public Accountants PL

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*

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

June 15, 2022



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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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, 2021, and have issued our report thereon dated June 15, 2022.

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 15, 2022, 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

- 29 -

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, 2021.

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.

Specific Information

The information provided below was provided by management and has not been audited; therefore, we do not express an opinion or provide any assurance on the information.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Baytree Community Development District reported:

- 1) The total number of district employees compensated in the last pay period of the District's fiscal year: 0
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: 15
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$10,400
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$836,213
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2020, together with the total expenditures for such project: The District had no construction projects during the year.
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: The budget was amended, see below.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)8, Rules of the Auditor General, the Baytree Community Development District reported:

- 7) The rate or rates of non-ad valorem special assessments imposed by the District: \$1,885
- 8) The amount of special assessments collected by or on behalf of the District: Total Special Assessments collected was \$855,982.
- 9) The total amount of outstanding bonds issued by the District and the terms of such bonds: The District has no outstanding bonds.

To the Board of Supervisors
Baytree Community Development District

	Original Budget	Actual	Variance with Original Budget Positive (Negative)
Revenues			
Special assessments	\$ 853,142	\$ 855,982	\$ 2,840
Miscellaneous revenues	50,299	60,714	10,415
Total Revenues	<u>903,441</u>	<u>916,696</u>	<u>13,255</u>
Expenditures			
Current			
General government	148,002	156,373	(8,371)
Physical environment	519,565	538,597	(19,032)
Total Expenditures	<u>667,567</u>	<u>694,970</u>	<u>(27,403)</u>
Total revenues over/(under expenditures)	<u>235,874</u>	<u>221,726</u>	<u>(14,148)</u>
Other Financing Sources/(Uses)			
Transfers out	<u>(235,874)</u>	<u>(205,796)</u>	<u>30,078</u>
Net changes in fund balance	<u>-</u>	<u>15,930</u>	<u>15,930</u>
Fund Balances - October 1, 2020	<u>-</u>	<u>99,678</u>	<u>99,678</u>
Fund Balances - September 30, 2021	<u>\$ -</u>	<u>\$ 115,608</u>	<u>\$ 115,608</u>

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.



Berger, Toombs, Elam,
Gaines & Frank
Certified Public Accountants PL

To the Board of Supervisors
Baytree Community Development District

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 15, 2022



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

Certified Public Accountants PL

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**INDEPENDENT ACCOUNTANTS' 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, 2021. 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, 2021.

*Berger Toombs Elam
Gaines & Frank*

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

June 15, 2022

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 5, 2022 - Falls on Yom Kippur

Wednesday, December 7, 2022

Wednesday, February 1, 2023

Wednesday, April 5, 2023 - Falls on Passover

Wednesday, May 3, 2023

Wednesday, June 7, 2023

Wednesday, August 2, 2023

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 8, 2022 - Election Day

Tuesday, January 10, 2023

Tuesday, March 9, 2023

Tuesday, July 11, 2023

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.

Jason M. Showe
Governmental Management Services – Central Florida, LLC
District Manager

SECTION VI

American Shoreline Restoration

4521 PGA Blvd. Suite 134 • Palm Beach Gardens, FL 33418

1 - 888 - 753 - 7633 • Email: ba33418@yahoo.com

July 5, 2022

Baytree Community Development District
Baytree Drive
Melbourne, FL 32940

Via email to: jshowe@gmscfl.com

RE: Baytree Community Development District shoreline restoration

Agreement

American Shoreline Restoration (ASR) has evaluated lake 4, 16 and 23 which are under consideration for geo-tube repair at Baytree Community Development District. The total linear foot designated for repair is 715.

The following is the linear foot (LF) and address of repair:

LAKE 2 - 280 LF - 555 Ashwell Court
190 LF - 1506 Southpointe Court
LAKE 13 60 LF - 975 Chatsworth Drive
LAKE 23 20 LF - 8143 Old Tramway Drive
60 LF - 8163 Old Tramway Drive
60 LF - 8173 Old Tramway Drive
45 LF - 8183 Old Tramway Drive
60 L F- 1386 Dorset Place
775 LF

All permanent geo-tube will be constructed of “404 woven” monofilament polypropylene with a “flap” layer to guard against below tube erosion during low water events, and below tube tunneling from fish. All restoration will receive a “sacrificial” geo-tube layer to provide sufficient fill material used to match existing slope. St. Augustine sod will be installed on the entire project.

(Baytree CDD / ASR Agreement - 775 LF - page 1 of 2)

The total linear foot under consideration for geo-tube repair is 775. The cost per linear foot is \$44, for a total project cost of \$34,100. This is the total cost to Baytree CDD. A deposit will not be required. An invoice for the total due will be emailed upon completion.

ASR scope of work includes all material, equipment, supplies, labor, sod purchase and sod installation expense necessary to restore the shoreline according to the descriptions and pictures depicted in the ASR brochure and this Agreement.

ASR warrants all geo-tube installations against defects in material and workmanship, and will repair or replace, at our option, any such defect at no charge, for a period of 15 years after completion.

ASR will provide Certificates of Insurance for Workers Compensation, General Liability and ASR vehicles, with Baytree CDD as additional insured, prior to project start.

A start date will be communicated to Jason Showe. Project completion time is approximately 2 weeks.

American Shoreline Restoration utilizes the federal E-Verify program in contracts with public employers as required by Florida State law, and acknowledges that all the provisions of Florida Statute 448.095 are incorporated herein by reference and hereby certifies it will comply with the same.

SUBMITTED BY:

electronic signature -
William Anderson

William Anderson - President / Owner
American Shoreline Restoration Inc.

ACCEPTED ON _____ (date)

For Baytree CDD

By: _____
Authorized Signature

SECTION VII

SECTION B

SECTION 2

SECTION i

7/12/2022



Mr. Andy Hatton
Governmental Management Services, Central Florida
135 W. Central Blvd., Suite 320
Orlando, FL 32801
Phone: 352-551-3229
ahatton@gmscfl.com

RE: Baytree Back Gate Replacement Swing Gate Operators (071222AC)

Dear Mr. Hatton,

Thank you for giving us the opportunity to quote on your access control requirements for Baytree, a residential community located in Brevard County. Following is a description of the job to be performed and our cost quotation.

The cost information given should be considered budgetary at this time. When you have made your final decision as to the configuration of the job, we will be pleased to submit a final price.

NOTE: This proposal is based on all existing electrical wiring, communications wiring, conduit, swing gates, access control devices, concrete pads, etc. being present and in proper working order for re-use. Any additional labor and materials necessary will be separate and billable.

WORK EFFORT – REPLACEMENT ENTRANCE SWING GATE OPERATOR

Our work effort is to upgrade the access control system for Baytree. This effort will consist of the removal and disposal of one (1) *existing* motorized swing gate operator and the installation of one (1) new unit. A single unit will be installed at the entrance lane. The *existing* concrete pad will be reused. All other *existing* access control devices will retain their current locations and functionalities.

Quotation for
- Baytree -
07/12/22
Page 1 of 4

**BASE SYSTEM EQUIPMENT AND PRICE – REPLACEMENT ENTRANCE
SWING GATE OPERATOR**

Base System Equipment

- 1 ea LiftMaster model “CSW24UL” swing gate operator with battery backup
- 1 ea Surge suppression (power, communication and control) for gate operator
- 2 ea Single-channel detector

Base System Price

Total base system price including equipment, installation and freight, as quoted: **\$7,265.00**

WORK EFFORT – REPLACEMENT EXIT SWING GATE OPERATOR

Our work effort is to upgrade the access control system for Baytree. This effort will consist of the removal and disposal of one (1) *existing* motorized swing gate operator and the installation of one (1) new unit. A single unit will be installed at the exit lane. The *existing* concrete pad will be reused. All other *existing* access control devices will retain their current locations and functionalities.

**BASE SYSTEM EQUIPMENT AND PRICE – REPLACEMENT EXIT SWING
GATE OPERATOR**

Base System Equipment

- 1 ea LiftMaster model “CSW24UL” swing gate operator with battery backup
- 1 ea Surge suppression (power, communication and control) for gate operator
- 3 ea Single-channel detector

Base System Price

Total base system price including equipment, installation and freight, as quoted: **\$7,570.00**

INSTALLATION

Includes:

- Installing all equipment.
- Making all power and electrical connections to equipment.
- Testing out system for proper operation.
- Training owner in operation of system.

Does Not Include:

- Concrete work required for device mounting.
- Installing loops in driveway.
- Providing electrical power to system equipment (115vac, 20amp, single-phase, circuit breaker protected power to each item of equipment).
- Providing of conduit and control wiring between equipment items.
- Grounding of fence, if required or applicable.
- Decorative brick paver removal, if required or applicable.
- Adequate signage, if required or applicable.
- Adequate lighting, if required or applicable.
- Costs for permits, bonds, surveys, drawings (which includes electrical, mechanical, engineering, elevation, etc.) or site plan modifications.
- Concrete work required for construction of walls, islands or curb separations in or adjacent to roadways.
- Removal of trees or other landscaping that may be required in order to install equipment.
- Repair and/or replacements of grass, irrigation lines, sprinklers, control wiring or any other landscape materials that might be damaged during installation.
- Cost of repairing undetected items that may be damaged during installation.

ADDITIONAL INFORMATION

Warranty

Our warranty covers ***all parts, labor & travel***, with the only exclusions being vandalism (such as being hit by a vehicle) and natural disaster (such as lightning or flooding). The warranty for the system is ***one year*** from date of completed installation.

Annual Service Agreement

In most cases customers choose, after the one-year warranty expires, to utilize our annual service agreement for the mechanical and electronic items. Please let us know

if this would be of interest and I will be glad to work up the contract cost for your final system configuration.

Service Support

At ACT, we are very proud of our service department. We have provided sales and service in Central Florida since **1942** and have been installing and maintaining gated entry systems for over **25** years. ACT provides factory-trained technicians, radio dispatched service vehicles and a large inventory of spares for most products sold. Because of this attention to service, calls are responded to the same or next working day with 95% of all problems encountered being repaired on the first call. If the highest quality installation and service after the sale are of importance in your purchasing decision, ACT is the right choice.

Quotation Expiration

This quotation remains valid for 15 days from the submission date. ACT reserves the right to requote after this time period elapses.

Terms of Sale

Normal terms of sale require that fifty percent (50%) of the quoted system cost is due at time of order. The remaining fifty percent (50%) is due upon completion of the installation.

If you have any questions, please be sure and give me a call. We look forward to serving you soon.

Sincerely yours,



Steven Guettler
Access Control Technologies, Inc.
407-422-8850
steve.guettler@actflorida.com

SECTION ii



Reply To:

Government Center North
400 South Street 1F
Post Office Box 1119
Titusville, FL 32781-1119
Telephone 321 264-6740
Fax 321 264-6741

Viera Government Center
2725 Judge Fran Jamieson Way
Building C, Level 1
Post Office Box 410819
Melbourne, FL 32941-0819
Telephone 321 633-2124
Fax 321 633-2130

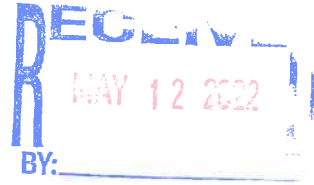
**South Brevard
Service Complex**
1515 Samo Road
Melbourne, FL 32935
Telephone 321 255-4455
Fax 321 255-4401

**Palm Bay
Service Complex**
450 Cogan Drive, SE
Palm Bay, FL 32909
Telephone 321 952-6328
Fax 321 952-6332

TDD
321-454-6608

VOTER FRAUD HOTLINE
1-877-868-3737

May 10, 2022



Cari Urrutic, Recording Secretary
Baytree Community Development District
219 E. Livingston Street
Orlando, Florida 32801

RE: Baytree Community Development District

Dear Cari:

I am writing in response to your letter of April 15, 2022 requesting the number of registered voters within the afore-mentioned community.

Please be advised our records indicate there are 939 registered voters as of April 15, 2022.

If you need any additional information, or have any questions, please feel free to contact me at 321/690-6833.

Kind regards,

Lori Scott

Lori Scott

LS/jem

SECTION VIII

SECTION 1

Baytree Community Development District

Summary of Check Register

May 1, 2022 to June 30, 2022

Fund	Date	Check No.'s	Amount	
General Fund	5/5/22	386 - 389	\$ 6,759.69	
	5/13/22	390 - 391	\$ 6,660.66	
	5/19/22	392 - 397	\$ 14,548.55	
	6/2/22	398 - 400	\$ 5,012.06	
	6/8/22	401 - 407	\$ 22,713.63	
	6/27/22	408 - 418	\$ 34,572.72	
			\$ 90,267.31	
Payroll	<u>May 2022</u>			
	Carolyn E. Witcher	50559	\$ 184.70	
	Gilbert M. Mills Jr.	50560	\$ 184.70	
	Janice Hill	50561	\$ 184.70	
	Richard C. Bosseler	50562	\$ 184.70	
	Richard L. Brown	50563	\$ 184.70	
	<u>June 2022</u>			
	Carolyn E. Witcher	50564	\$ 184.70	
	Gilbert M. Mills Jr.	50565	\$ 184.70	
	Janice Hill	50566	\$ 184.70	
	Richard C. Bosseler	50567	\$ 184.70	
			\$ 1,662.30	
				\$ 91,929.61

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/05/22	00200	4/20/22	1802009	202204	320	53800	34500			*	1,608.00		
			CORRECT BILLING 4/20/22										
		4/27/22	1802018	202204	320	53800	34500			*	3,427.13		
			SECURITY 4/21/22-4/27/22										
DOTHAN SECURITY INC												5,035.13	000386
5/05/22	00210	3/31/22	26662A	202203	320	53800	46900			*	175.00		
			QRTLY FOUNTAIN CLEANING										
FOUNTAIN DESIGN GROUP												175.00	000387
5/05/22	00016	4/19/22	45021	202204	320	53800	47200			*	1,500.00		
			REMOVED TREES										
TROPIC-CARE OF FLORIDA, INC.												1,500.00	000388
5/05/22	00225	4/26/22	0008951-	202205	320	53800	43300			*	49.56		
			WASTE MANAGEMENT MAY 22										
WASTE MANAGEMENT CORPORATE SERVICES												49.56	000389
5/13/22	00008	5/03/22	7-744-12	202204	310	51300	42000			*	263.12		
			6 DELIVIERERS 4/27/22										
FEDEX												263.12	000390
5/13/22	00021	5/01/22	433	202205	310	51300	34000			*	3,513.83		
			MANAGEMENT FEES MAY 22										
		5/01/22	433	202205	310	51300	35200			*	95.83		
			WEBSITE ADMIN MAY 22										
		5/01/22	433	202205	310	51300	35100			*	137.50		
			INFORMATION TECH MAY 22										
		5/01/22	433	202205	310	51300	51000			*	15.84		
			OFFICE SUPPLIES MAY 22										
		5/01/22	433	202205	310	51300	42000			*	14.46		
			POSTAGE MAY 22										
		5/01/22	433	202205	310	51300	42500			*	102.15		
			COPIES MAY 22										
		5/01/22	434	202205	320	53800	34000			*	2,462.08		
			FIELD MGMT MAY 22										
		5/01/22	434	202205	320	53800	49000			*	55.85		
			HOME DEPOT LOWES										
GOVERNMENTAL MANAGEMENT SERVICES												6,397.54	000391
5/19/22	00019	5/01/22	11870	202204	320	53800	46200			*	258.00		
			REPAIR FILTER LEAK & PIPE										
		5/02/22	5906	202205	320	53800	46200			*	721.87		
			POOL MAINTENANCE MAY 22										
BEACH POOL SERVICE												979.87	000392

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/19/22	00233	5/01/22	15800310	202205	320	53800	46200		CLEANING SERVICES MAY 22	*	431.00		
									COVERALL ORLANDO - DNU			431.00	000393
5/19/22	00200	5/04/22	1802089	202205	320	53800	34500		SECURITY 4/28/22-5/04/22	*	3,403.68		
									DOTHAN SECURITY INC			3,403.68	000394
5/19/22	00039	5/11/22	420623	202205	320	53800	47000		NATURAL AREAS MGMT MAY 22	*	790.00		
									ECOR INDUSTRIES			790.00	000395
5/19/22	00052	5/04/22	665016	202205	320	53800	47500		INTERMATIC STEM & SWIVEL	*	44.00		
									FLORIDA BULB & BALLAST INC.			44.00	000396
5/19/22	00124	5/05/22	05052022	202205	320	53800	51200		SIDEWALK/CURB CLEANING	*	8,900.00		
									KENNETH G HORN			8,900.00	000397
6/02/22	00004	4/30/22	174857	202204	310	51300	31100		GENERAL COUNSEL APR 22	*	3,105.00		
									BILLING, COCHRAN, LYLES, MAURO & RAMSEY			3,105.00	000398
6/02/22	00224	5/23/22	2119604	202204	310	51300	31500		ENGINEER SVCS APR 22	*	680.00		
		5/23/22	2119835	202204	310	51300	31500		STORMWATER ANALYSIS APR22	*	1,177.50		
									DEWBERRY ENGINEERS, INC			1,857.50	000399
6/02/22	00225	5/25/22	0014394-	202206	320	53800	43300		WASTE MANAGEMENT JUNE 22	*	49.56		
									WASTE MANAGEMENT CORPORATE SERVICES			49.56	000400
6/08/22	00047	5/05/22	S235344	202204	320	53800	41100		REPAIR POOL DOOR MAGNET	*	315.00		
		5/23/22	P55091	202205	320	53800	34700		HEADLAMP STICKER TAG	*	323.02		
		5/26/22	S236117	202205	320	53800	41100		REPAIR EXIT BARRIER LED	*	315.00		
									ACCESS CONTROL TECHNOLOGIES			953.02	000401
6/08/22	00193	5/09/22	15800312	202204	320	53800	46200		SPECIAL CLEANING MAR/APR	*	300.00		
									COVERALL NORTH AMERICA, INC DBA			300.00	000402

BAYT --BAYTREE-- MBYINGTON

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/08/22	00243	5/27/22	1065961	202205 320-53800-46200	CLEARED MAIN LINE DIAL DURON SERVICE COMPANY	*	587.00	587.00	000403
6/08/22	00200	5/11/22	1802113	202205 320-53800-34500	SECURITY 5/5/22-5/11/22	*	3,403.68		
		5/18/22	1802134	202205 320-53800-34500	SECURITY 5/12/22-5/18/22	*	3,403.68		
					DOTHAN SECURITY INC			6,807.36	000404
6/08/22	00039	6/03/22	422838	202206 320-53800-47000	AQUATIC WEED CTRL JUNE 22	*	2,625.00		
					ECOR INDUSTRIES			2,625.00	000405
6/08/22	00052	5/16/22	665235	202205 320-53800-47500	ETI DOWNLIGHT COLOR	*	219.50		
					FLORIDA BULB & BALLAST INC.			219.50	000406
6/08/22	00016	5/02/22	45034	202205 320-53800-47300	LANDSCAPE MAINT MAY 22	*	7,961.00		
		5/03/22	45090	202205 320-53800-47200	INSTALL MULCH/PODOCARPUS	*	239.75		
		5/03/22	45091	202205 320-53800-47400	REPLACE IRRIGATION HEADS	*	271.00		
		5/03/22	45132	202205 320-53800-47200	TREATED VEGETATION	*	150.00		
		5/04/22	45138	202205 320-53800-47200	DEBOOTING PALM TREES	*	2,600.00		
					TROPIC-CARE OF FLORIDA, INC.			11,221.75	000407
6/27/22	00047	6/13/22	S236541	202206 320-53800-41100	REPAIR MAIN GATE ARM	*	1,301.16		
					ACCESS CONTROL TECHNOLOGIES			1,301.16	000408
6/27/22	00019	6/01/22	6129	202206 320-53800-46200	POOL MAINTENANCE JUNE 22	*	924.00		
					BEACH POOL SERVICE			924.00	000409
6/27/22	00193	6/01/22	15800315	202206 320-53800-46200	CLEANING SVC JUNE 22	*	431.00		
					COVERALL NORTH AMERICA, INC DBA			431.00	000410
6/27/22	00224	6/15/22	2133595	202205 310-51300-31100	ENGINEER SVCS MAY 22	*	1,530.00		
		6/15/22	2133831	202205 310-51300-31100	STORMWATER ANALYSIS MAY22	*	2,952.50		
					DEWBERRY ENGINEERS, INC			4,482.50	000411

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/27/22	00200	5/25/22	1802155	202205	320	53800	34500		SECURITY 5/19-5/25/22	*	3,403.68		
		5/26/22	1802236	202205	320	53800	34500		SITE SUPERVISOR 5/25/22	*	5,028.93		
		5/26/22	1802236	202205	320	53800	34500		CORRECTION 4/21-5/25	*	4,315.38-		
		5/26/22	1802236	202205	320	53800	34500		UNARMED SECURITY 5/25/22	*	14,803.47		
		5/26/22	1802236	202205	320	53800	34500		CORRECTION 4/21-5/25	*	12,703.02-		
		6/01/22	1802225	202205	320	53800	34500		SECURITY 526-6/1/22	*	4,249.92		
		6/08/22	1802246	202206	320	53800	34500		SECURITY 6/2-6/8/22	*	3,966.49		
		6/15/22	1802278	202206	320	53800	34500		SECURITY 6/9-6/15/22	*	3,966.48		
DOTHAN SECURITY INC											18,400.57	000412	
6/27/22	00008	6/07/22	7-780-08	202206	310	51300	42000		6 DELIVERIES 6/1/22	*	263.12		
FEDEX											263.12	000413	
6/27/22	00052	6/06/22	665626	202206	320	53800	47500		DOWNLIGHT COLOR BULB	*	263.40		
FLORIDA BULB & BALLAST INC.											263.40	000414	
6/27/22	00053	4/25/22	2163-612	202204	320	53800	51500		ALUMINUM SIGNS/REFLECTIVE	*	811.13		
FASTSIGNS											811.13	000415	
6/27/22	00210	6/07/22	27171A	202206	320	53800	46900		QRTLY FOUNTAIN CLEANING	*	175.00		
FOUNTAIN DESIGN GROUP											175.00	000416	
6/27/22	00021	6/01/22	435	202206	310	51300	34000		MANAGEMENT FEES JUNE 22	*	3,513.83		
		6/01/22	435	202206	310	51300	35200		WEBSITE ADMIN JUNE 22	*	95.83		
		6/01/22	435	202206	310	51300	35100		INFORMATION TECH JUNE 22	*	137.50		
		6/01/22	435	202206	310	51300	51000		OFFICE SUPPLIES JUNE 22	*	1.08		
		6/01/22	435	202206	310	51300	42000		POSTAGE JUNE 22	*	16.10		
		6/01/22	436	202206	320	53800	34000		FIELD MANAGEMENT JUNE 22	*	2,462.08		

BAYT --BAYTREE-- MBYINGTON

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
6/01/22	436	202206 320-53800-49000	GEN MONTHLY MAINT JUNE 22	GOVERNMENTAL MANAGEMENT SERVICES	*	44.42	
							6,270.84 000417
6/27/22	00241	6/09/22 292961	202206 320-53800-49000	REPLACE SIGN/FLAGPOLE	*	1,250.00	
							1,250.00 000418
						TOTAL FOR BANK F	90,267.31
						TOTAL FOR REGISTER	90,267.31

BAYT --BAYTREE-- MBYINGTON

SECTION 2

Baytree
Community Development District

Unaudited Financial Reporting
June 30, 2022



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4	<hr/>	<u>Capital Projects Reserve</u>
5	<hr/>	<u>Pavement Management Fund</u>
6	<hr/>	<u>Community Beautification Fund</u>
7-8	<hr/>	<u>Month to Month</u>
9	<hr/>	<u>Assessment Receipt Schedule</u>

Baytree
Community Development District
Combined Balance Sheet
June 30, 2022

	<i>General Fund</i>	<i>Capital Funds</i>	<i>Totals Governmental Funds</i>
Assets:			
<u>Cash:</u>			
Operating Fund	\$ 379,041	\$ -	\$ 379,041
Capital Reserves	\$ -	\$ 69,444	\$ 69,444
Pavement Management	\$ -	\$ 379,110	\$ 379,110
Community Beautification	\$ -	\$ 32,810	\$ 32,810
<u>Investments:</u>			
Custody	\$ 1,030	\$ -	\$ 1,030
Due from Capital Projects	\$ 4,810	\$ -	\$ 4,810
Due from Beautification	\$ 13,250	\$ -	\$ 13,250
Prepaid Expenses	\$ 8,046	\$ -	\$ 8,046
Total Assets	\$ 406,177	\$ 481,365	\$ 887,541
Liabilities:			
Accounts Payable	\$ 35,617	\$ -	\$ 35,617
Due to General Fund	\$ -	\$ 18,060	\$ 18,060
Total Liabilities	\$ 35,617	\$ 18,060	\$ 53,677
Fund Balance:			
Assigned for:			
Capital Reserves	\$ -	\$ 64,634	\$ 64,634
Pavement Management	\$ -	\$ 379,110	\$ 379,110
Community Beautification	\$ -	\$ 19,560	\$ 19,560
Nonspendable:			
Prepaid Items	\$ 8,046	\$ -	\$ 8,046
Unassigned	\$ 362,514	\$ -	\$ 362,514
Total Fund Balances	\$ 370,560	\$ 463,305	\$ 833,864
Total Liabilities & Fund Balance	\$ 406,177	\$ 481,365	\$ 887,541

Baytree
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2022

	Adopted Budget	Prorated Budget Thru 06/30/22	Actual Thru 06/30/22	Variance
Revenues:				
Maintenance Assessments	\$ 905,346	\$ 905,346	\$ 908,276	\$ 2,930
IOB Cost Share Agreement	\$ 43,269	\$ 22,685	\$ 22,685	\$ -
Miscellaneous Income	\$ 9,250	\$ 6,938	\$ 4,125	\$ (2,813)
Total Revenues	\$ 957,865	\$ 934,969	\$ 935,086	\$ 117
Expenditures:				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 8,000	\$ 8,000	\$ 8,600	\$ (600)
FICA Expense	\$ 612	\$ 612	\$ 658	\$ (46)
Engineering	\$ 35,000	\$ 26,250	\$ 13,013	\$ 13,238
Assessment Administration	\$ 7,500	\$ 7,500	\$ 7,500	\$ -
Attorney Fees	\$ 18,000	\$ 15,853	\$ 15,853	\$ -
Annual Audit	\$ 3,265	\$ 3,265	\$ 3,265	\$ -
Management Fees	\$ 42,166	\$ 31,625	\$ 31,624	\$ 0
Information Technology	\$ 1,650	\$ 1,238	\$ 1,238	\$ -
Website Maintenance	\$ 1,150	\$ 863	\$ 862	\$ 0
Telephone	\$ 250	\$ 188	\$ -	\$ 188
Postage	\$ 1,500	\$ 1,500	\$ 1,968	\$ (468)
Insurance	\$ 19,058	\$ 19,058	\$ 25,917	\$ (6,859)
Tax Collector Fee	\$ 18,107	\$ 18,107	\$ 18,197	\$ (90)
Printing & Binding	\$ 1,500	\$ 1,125	\$ 781	\$ 344
Legal Advertising	\$ 1,500	\$ 1,125	\$ 491	\$ 634
Other Current Charges	\$ 3,000	\$ 2,250	\$ 509	\$ 1,741
Office Supplies	\$ 250	\$ 188	\$ 89	\$ 99
Property Taxes	\$ 250	\$ 250	\$ 326	\$ (76)
Property Appraiser	\$ 234	\$ 234	\$ 234	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Subtotal General & Administrative	\$ 163,167	\$ 139,403	\$ 131,298	\$ 8,106

Baytree
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2022

	Adopted Budget	Prorated Budget Thru 06/30/22	Actual Thru 06/30/22	Variance
<i>Operations & Maintenance</i>				
Security Contract	\$ 185,056	\$ 138,792	\$ 141,016	\$ (2,224)
Gate Maintenance Contract	\$ 1,200	\$ 1,200	\$ 650	\$ 550
Maintenance - Gatehouse	\$ 9,500	\$ 9,500	\$ 11,715	\$ (2,215)
Telephone/Internet - Gatehouse/Pool	\$ 14,500	\$ 10,875	\$ 4,165	\$ 6,710
Transponders	\$ 5,000	\$ 1,197	\$ 1,197	\$ -
Field Management Fees	\$ 29,545	\$ 22,159	\$ 22,159	\$ 0
Electric	\$ 51,500	\$ 38,625	\$ 38,506	\$ 119
Water & Sewer	\$ 12,650	\$ 9,488	\$ 11,755	\$ (2,268)
Gas	\$ 6,500	\$ 6,500	\$ 8,079	\$ (1,579)
Trash Removal	\$ 577	\$ 433	\$ 446	\$ (13)
Maintenance - Lakes	\$ 36,696	\$ 27,522	\$ 26,785	\$ 737
Maintenance - Landscape Contract	\$ 97,650	\$ 73,238	\$ 71,438	\$ 1,800
Maintenance - Additional Landscape	\$ 15,000	\$ 15,000	\$ 15,595	\$ (595)
Maintenance - Pool	\$ 18,700	\$ 14,025	\$ 14,220	\$ (195)
Maintenance - Irrigation	\$ 8,775	\$ 6,581	\$ 4,216	\$ 2,365
Maintenance - Lighting	\$ 8,000	\$ 6,000	\$ 5,122	\$ 878
Maintenance - Monuments	\$ 4,000	\$ 4,000	\$ 7,345	\$ (3,345)
Maintenance - Fountain	\$ 700	\$ 525	\$ 525	\$ -
Maintenance - Other Field (R&M General)	\$ 4,000	\$ 4,000	\$ 5,391	\$ (1,391)
Maintenance - Recreation	\$ 1,500	\$ 1,500	\$ 2,088	\$ (588)
Holiday Landscape Lighting	\$ 14,000	\$ 14,000	\$ 10,258	\$ 3,742
Operating Supplies	\$ 750	\$ 563	\$ -	\$ 563
Sidewalk/Curb Cleaning	\$ 15,000	\$ 8,900	\$ 8,900	\$ -
Miscellaneous	\$ 1,000	\$ 750	\$ -	\$ 750
Subtotal Operations & Maintenance	\$ 541,799	\$ 415,371	\$ 411,570	\$ 3,801
Total Expenditures	\$ 704,966	\$ 554,774	\$ 542,868	\$ 11,906
Excess (Deficiency) of Revenues over Expenditures	\$ 252,899		\$ 392,218	
<i>Other Financing Uses:</i>				
Transfer Out - Capital Projects- Paving - Baytree	\$ 75,370	\$ 21,608	\$ 21,608	\$ -
Transfer Out - Capital Projects - Paving - IOB Funds	\$ 24,630	\$ -	\$ -	\$ -
Transfer Out - Capital Projects - Reserves	\$ 78,392	\$ 78,392	\$ 78,392	\$ -
Transfer Out - Community Beautification Fund	\$ 37,265	\$ 37,265	\$ 37,265	\$ -
Transfer Out - Rebalance First Quarter Operating	\$ 37,242	\$ -	\$ -	\$ -
Total Other Financing Uses	\$ 252,899	\$ 137,265	\$ 137,265	\$ -
Net Change in Fund Balance	\$ 0		\$ 254,953	
Fund Balance - Beginning	\$ -		\$ 115,607	
Fund Balance - Ending	\$ 0		\$ 370,560	

Baytree
Community Development District
Capital Projects Reserve
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2022

	Adopted Budget	Prorated Budget Thru 06/30/22	Actual Thru 06/30/22	Variance
Revenues				
BCA Contribution	\$ 40,000	\$ 40,000	\$ 33,000	\$ (7,000)
Interest Income	\$ 100	\$ 75	\$ 3	\$ (72)
Total Revenues	\$ 40,100	\$ 40,075	\$ 33,003	\$ (7,072)
Expenditures:				
Lake Bank Restoration/Evaluation	\$ 30,000	\$ 30,000	\$ 30,840	\$ (840)
Sidewalk/Gutter Repair	\$ 10,000	\$ -	\$ -	\$ -
Drainage Maintenance	\$ 8,000	\$ -	\$ -	\$ -
Curb -Tree Trimming/Replacements	\$ 4,000	\$ -	\$ -	\$ -
Recreation Area Improvements	\$ 30,000	\$ -	\$ -	\$ -
Pool Furniture	\$ 4,000	\$ -	\$ -	\$ -
Pool Refurbishing	\$ 15,000	\$ -	\$ -	\$ -
Bank Fees	\$ -	\$ -	\$ 378	\$ (378)
Capital Outlay	\$ 10,000	\$ 10,000	\$ 19,390	\$ (9,390)
Total Expenditures	\$ 111,000	\$ 40,000	\$ 50,608	\$ (10,608)
Excess (Deficiency) of Revenues over Expenditures	\$ (70,900)		\$ (17,605)	
Other Financing Sources/(Uses)				
Transfer In - Baytree	\$ 78,392	\$ 78,392	\$ 78,392	\$ -
Total Other Financing Sources (Uses)	\$ 78,392	\$ 78,392	\$ 78,392	\$ -
Net Change in Fund Balance	\$ 7,492		\$ 60,787	
Fund Balance - Beginning	\$ 2,046		\$ 3,847	
Fund Balance - Ending	\$ 9,538		\$ 64,634	

Baytree
Community Development District
Pavement Management
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2022

	Adopted Budget	Prorated Budget Thru 06/30/22	Actual Thru 06/30/22	Variance
Revenues				
Interest Income	\$ 75	\$ 56	\$ 28	\$ (29)
Total Revenues	\$ 75	\$ 56	\$ 28	\$ (29)
Expenditures:				
Bank Fees	\$ -	\$ -	\$ 321	\$ (321)
Total Expenditures	\$ -	\$ -	\$ 321	\$ (321)
Excess (Deficiency) of Revenues over Expenditures	\$ 75		\$ (293)	
Other Financing Sources/(Uses)				
Transfer In - Baytree	\$ 75,370	\$ 21,608	\$ 21,608	\$ -
Transfer In - IOB	\$ 24,630	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ 100,000	\$ 21,608	\$ 21,608	\$ -
Net Change in Fund Balance	\$ 100,075		\$ 21,315	
Fund Balance - Beginning	\$ 378,345		\$ 357,795	
Fund Balance - Ending	\$ 478,420		\$ 379,110	

Baytree
Community Development District
Community Beautification
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2022

	Adopted Budget	Prorated Budget Thru 06/30/22	Actual Thru 06/30/22	Variance
Revenues				
Interest	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Bank Fees	\$ 400	\$ 200	\$ 200	\$ -
Beautification Projects	\$ -	\$ -	\$ 30,650	\$ (30,650)
Total Expenditures	\$ 400	\$ 200	\$ 30,850	\$ (30,650)
Excess (Deficiency) of Revenues over Expenditures	\$ (400)		\$ (30,850)	
Other Financing Sources/(Uses)				
Transfer In - Baytree	\$ 37,265	\$ 37,265	\$ 37,265	\$ -
Total Other Financing Sources (Uses)	\$ 37,265	\$ 37,265	\$ 37,265	\$ -
Net Change in Fund Balance	\$ 36,865		\$ 6,415	
Fund Balance - Beginning	\$ 24,125		\$ 13,145	
Fund Balance - Ending	\$ 60,990		\$ 19,560	

Baytree
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Maintenance Assessments	\$ -	\$ 210,309	\$ 612,156	\$ 25,134	\$ 15,660	\$ 9,880	\$ 20,191	\$ 6,180	\$ 8,765	\$ -	\$ -	\$ -	\$ 908,276
IOB Cost Share Agreement	\$ -	\$ -	\$ -	\$ -	\$ 11,868	\$ -	\$ 10,817	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,685
Miscellaneous Income	\$ 564	\$ 159	\$ 701	\$ 275	\$ 952	\$ 489	\$ 231	\$ 485	\$ 270	\$ -	\$ -	\$ -	\$ 4,125
Total Revenues	\$ 564	\$ 210,468	\$ 612,857	\$ 25,409	\$ 28,480	\$ 10,369	\$ 31,239	\$ 6,665	\$ 9,035	\$ -	\$ -	\$ -	\$ 935,086
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ 1,000	\$ 800	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 800	\$ -	\$ -	\$ -	\$ 8,600
FICA Expense	\$ 77	\$ 61	\$ 77	\$ 77	\$ 77	\$ 77	\$ 77	\$ 77	\$ 61	\$ -	\$ -	\$ -	\$ 658
Engineering	\$ -	\$ -	\$ 425	\$ 1,595	\$ 615	\$ -	\$ 3,105	\$ 4,483	\$ 2,790	\$ -	\$ -	\$ -	\$ 13,013
Assessment Administration	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Attorney Fees	\$ 3,915	\$ 630	\$ 1,980	\$ 788	\$ 1,755	\$ 2,588	\$ 1,858	\$ 2,340	\$ -	\$ -	\$ -	\$ -	\$ 15,853
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,265	\$ -	\$ -	\$ -	\$ 3,265
Management Fees	\$ 3,514	\$ 3,514	\$ 3,514	\$ 3,514	\$ 3,514	\$ 3,514	\$ 3,514	\$ 3,514	\$ 3,514	\$ -	\$ -	\$ -	\$ 31,624
Information Technology	\$ 138	\$ 138	\$ 138	\$ 138	\$ 138	\$ 138	\$ 138	\$ 138	\$ 138	\$ -	\$ -	\$ -	\$ 1,238
Website Maintenance	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96	\$ -	\$ -	\$ -	\$ 862
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 544	\$ 187	\$ 29	\$ 319	\$ 16	\$ 287	\$ 276	\$ 14	\$ 295	\$ -	\$ -	\$ -	\$ 1,968
Insurance	\$ 25,917	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,917
Tax Collector Fee	\$ -	\$ 4,207	\$ 12,243	\$ 503	\$ 342	\$ 198	\$ 405	\$ 124	\$ 175	\$ -	\$ -	\$ -	\$ 18,197
Printing & Binding	\$ 166	\$ 20	\$ 59	\$ 126	\$ 117	\$ 19	\$ 171	\$ 102	\$ -	\$ -	\$ -	\$ -	\$ 781
Legal Advertising	\$ -	\$ -	\$ 171	\$ -	\$ -	\$ 167	\$ -	\$ 153	\$ -	\$ -	\$ -	\$ -	\$ 491
Other Current Charges	\$ 143	\$ 36	\$ 99	\$ 39	\$ 40	\$ 32	\$ 39	\$ 40	\$ 40	\$ -	\$ -	\$ -	\$ 509
Office Supplies	\$ 23	\$ 0	\$ 1	\$ 23	\$ 23	\$ 1	\$ 1	\$ 16	\$ 1	\$ -	\$ -	\$ -	\$ 89
Property Taxes	\$ -	\$ 326	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 326
Property Appraiser	\$ 234	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 234
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Subtotal General & Administrative	\$ 43,441	\$ 10,015	\$ 19,830	\$ 8,217	\$ 7,732	\$ 8,114	\$ 10,679	\$ 12,095	\$ 11,175	\$ -	\$ -	\$ -	\$ 131,298

Baytree
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<i>Operations & Maintenance</i>													
Security Contract	\$ 17,018	\$ 13,878	\$ 13,858	\$ 17,262	\$ 13,615	\$ 13,594	\$ 15,246	\$ 20,679	\$ 15,866	\$ -	\$ -	\$ -	\$ 141,016
Gate Maintenance Contract	\$ -	\$ -	\$ -	\$ -	\$ 650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650
Maintenance - Gatehouse	\$ 3,505	\$ 1,821	\$ (675)	\$ 840	\$ -	\$ 725	\$ 375	\$ 315	\$ 4,809	\$ -	\$ -	\$ -	\$ 11,715
Telephone/Internet - Gatehouse/Pool	\$ 451	\$ 451	\$ 473	\$ 451	\$ 451	\$ 466	\$ 466	\$ 476	\$ 476	\$ -	\$ -	\$ -	\$ 4,165
Transponders	\$ -	\$ -	\$ -	\$ 874	\$ -	\$ -	\$ -	\$ 323	\$ -	\$ -	\$ -	\$ -	\$ 1,197
Field Management Fees	\$ 2,462	\$ 2,462	\$ 2,462	\$ 2,462	\$ 2,462	\$ 2,462	\$ 2,462	\$ 2,462	\$ 2,462	\$ -	\$ -	\$ -	\$ 22,159
Electric	\$ 3,999	\$ 4,095	\$ 4,224	\$ 4,408	\$ 4,348	\$ 4,287	\$ 4,466	\$ 4,281	\$ 4,400	\$ -	\$ -	\$ -	\$ 38,506
Water & Sewer	\$ 1,096	\$ 806	\$ 943	\$ 988	\$ 1,452	\$ 2,058	\$ 1,694	\$ 2,255	\$ 463	\$ -	\$ -	\$ -	\$ 11,755
Gas	\$ -	\$ 376	\$ 1,466	\$ -	\$ 1,221	\$ 2,283	\$ 1,471	\$ 820	\$ 441	\$ -	\$ -	\$ -	\$ 8,079
Trash Removal	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ -	\$ -	\$ -	\$ 446
Maintenance - Lakes	\$ 2,625	\$ 3,415	\$ 2,625	\$ 3,415	\$ 2,625	\$ 3,415	\$ 2,625	\$ 3,415	\$ 2,625	\$ -	\$ -	\$ -	\$ 26,785
Maintenance - Landscape Contract	\$ 7,750	\$ 7,961	\$ 7,961	\$ 7,961	\$ 7,961	\$ 7,961	\$ 7,961	\$ 7,961	\$ 7,961	\$ -	\$ -	\$ -	\$ 71,438
Maintenance - Additional Landscape	\$ -	\$ 3,000	\$ -	\$ 290	\$ 344	\$ 3,591	\$ 1,740	\$ 5,990	\$ 640	\$ -	\$ -	\$ -	\$ 15,595
Maintenance - Pool	\$ 1,628	\$ 2,319	\$ 1,436	\$ 1,261	\$ 1,269	\$ 1,153	\$ 2,061	\$ 1,740	\$ 1,355	\$ -	\$ -	\$ -	\$ 14,220
Maintenance - Irrigation	\$ 150	\$ 66	\$ -	\$ 252	\$ 593	\$ 380	\$ 2,219	\$ 271	\$ 285	\$ -	\$ -	\$ -	\$ 4,216
Maintenance - Lighting	\$ 3,046	\$ -	\$ -	\$ 143	\$ -	\$ 378	\$ 356	\$ 264	\$ 937	\$ -	\$ -	\$ -	\$ 5,122
Maintenance - Monuments	\$ -	\$ -	\$ -	\$ -	\$ 845	\$ -	\$ 6,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,345
Maintenance - Fountain	\$ -	\$ -	\$ 175	\$ -	\$ -	\$ 175	\$ -	\$ -	\$ 175	\$ -	\$ -	\$ -	\$ 525
Maintenance - Other Field (R&M General)	\$ 175	\$ 69	\$ 1,045	\$ 11	\$ -	\$ 921	\$ -	\$ 56	\$ 3,115	\$ -	\$ -	\$ -	\$ 5,391
Maintenance - Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43	\$ 2,045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,088
Holiday Landscape Lighting	\$ -	\$ -	\$ 9,942	\$ 316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,258
Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sidewalk/Curb Cleaning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,900	\$ -	\$ -	\$ -	\$ -	\$ 8,900
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Operations & Maintenance	\$ 43,955	\$ 40,769	\$ 45,984	\$ 40,983	\$ 37,885	\$ 43,942	\$ 51,736	\$ 60,257	\$ 46,059	\$ -	\$ -	\$ -	\$ 411,570
Total Expenditures	\$ 87,395	\$ 50,784	\$ 65,815	\$ 49,200	\$ 45,617	\$ 52,056	\$ 62,415	\$ 72,352	\$ 57,234	\$ -	\$ -	\$ -	\$ 542,868
Excess Revenues (Expenditures)	\$ (86,831)	\$ 159,684	\$ 547,042	\$ (23,791)	\$ (17,137)	\$ (41,688)	\$ (31,176)	\$ (65,687)	\$ (48,199)	\$ -	\$ -	\$ -	\$ 392,218
<i>Other Financing Sources/Uses:</i>													
Transfer Out - Capital Projects- Paving - Baytree	\$ -	\$ -	\$ -	\$ 21,608	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,608
Transfer Out - Capital Projects - Paving - IOB Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Out - Capital Projects - Reserves	\$ -	\$ -	\$ -	\$ 78,392	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,392
Transfer Out - Community Beautification Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,265	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,265
Transfer Out - Rebalance First Quarter Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 37,265	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 137,265
Net Change in Fund Balance	\$ (86,831)	\$ 159,684	\$ 547,042	\$ (123,791)	\$ (17,137)	\$ (78,953)	\$ (31,176)	\$ (65,687)	\$ (48,199)	\$ -	\$ -	\$ -	\$ 254,953

Baytree
Community Development District
Special Assessment Receipts
Fiscal Year 2022

Gross Assessments \$ 943,222.00 \$ 943,222.00
Net Assessments \$ 905,493.12 \$ 905,493.12

ON ROLL ASSESSMENTS

<i>Date</i>	<i>Distribution</i>	<i>Gross Amount</i>	<i>Discount/Penalty</i>	<i>Interest</i>	<i>Net Receipts</i>	<i>O&M Portion</i>	<i>Total</i>
						100.00%	100.00%
11/10/21	ACH	\$13,303.90	(\$702.07)	\$0.00	\$12,601.83	\$12,601.83	\$12,601.83
11/23/21	ACH	\$206,000.00	(\$8,292.62)	\$0.00	\$197,707.38	\$197,707.38	\$197,707.38
12/08/21	ACH	\$597,222.00	(\$23,888.89)	\$0.00	\$573,333.11	\$573,333.11	\$573,333.11
12/21/21	ACH	\$40,153.28	(\$1,330.17)	\$0.00	\$38,823.11	\$38,823.11	\$38,823.11
01/11/22	ACH	\$25,898.39	(\$763.91)	\$0.00	\$25,134.48	\$25,134.48	\$25,134.48
02/09/22	ACH	\$16,000.00	(\$340.00)	\$0.00	\$15,660.00	\$15,660.00	\$15,660.00
03/09/22	ACH	\$10,000.00	(\$120.00)	\$0.00	\$9,880.00	\$9,880.00	\$9,880.00
04/12/22	ACH	\$20,190.99	\$0.00	\$0.00	\$20,190.99	\$20,190.99	\$20,190.99
05/10/22	ACH	\$6,000.00	\$0.00	\$180.00	\$6,180.00	\$6,180.00	\$6,180.00
06/14/22	ACH	\$4,510.12	\$0.00	\$135.30	\$4,645.42	\$4,645.42	\$4,645.42
06/16/22	ACH	\$4,000.00	\$0.00	\$120.00	\$4,120.00	\$4,120.00	\$4,120.00
TOTAL		\$ 943,278.68	\$ (35,437.66)	\$ 435.30	\$ 908,276.32	\$ 908,276.32	\$ 908,276.32

100%	Net Assessments Collected
0	Net Assessments Remaining