

*Baytree Community
Development District*

Agenda

August 2, 2023

AGENDA

Baytree

Community Development District

219 E. Livingston Street, Orlando, FL 32801

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

July 26, 2023

Board of Supervisors
Baytree Community

Dear Board Members:

The Board of Supervisors of the Baytree Community Development District will meet **Wednesday, August 2, 2023 at 1:30 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
 - Pavement Visual Inspection Report
 - A. Presentation of Stormwater Report and Lake Banks Discussion
3. Community Updates
 - A. Security
 - B. BCA
 - C. Isles of Baytree
4. Consent Agenda
 - A. Approval of Minutes of the June 7, 2023 Board of Supervisors Meeting
5. Agenda
 - A. Consideration of First Amendment to Revocable License Agreement with Baytree Community Association, Inc. (BCA)
 - B. Consideration of Proposal from Coverall for Janitorial Services
 - C. Consideration of FEMA Letter
 - D. Approval of Fiscal Year 2024 Meeting Schedule
6. Public Hearing
 - A. Consideration of Resolution 2023-06 Adopting the Fiscal Year 2024 Budget and Relating to the Annual Appropriations
 - B. Consideration of Resolution 2023-07 Imposing Special Assessments and Certifying an Assessment Roll
7. CDD Action Items/Staff Reports
 - A. CDD Action Items
 - B. Additional Staff Reports
 - i. Attorney
 1. Memorandum Regarding 2023 Legislative Updates
 - ii. District Manager
 1. Field Manager's Report
8. Treasurer's Report
 - A. Review and Acceptance of Fiscal Year 2022 Audit Report
 - B. Consideration of Check Register
 - C. Balance Sheet and Income Statement
9. Supervisor's Requests
10. Public Comment Period
11. Adjournment

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

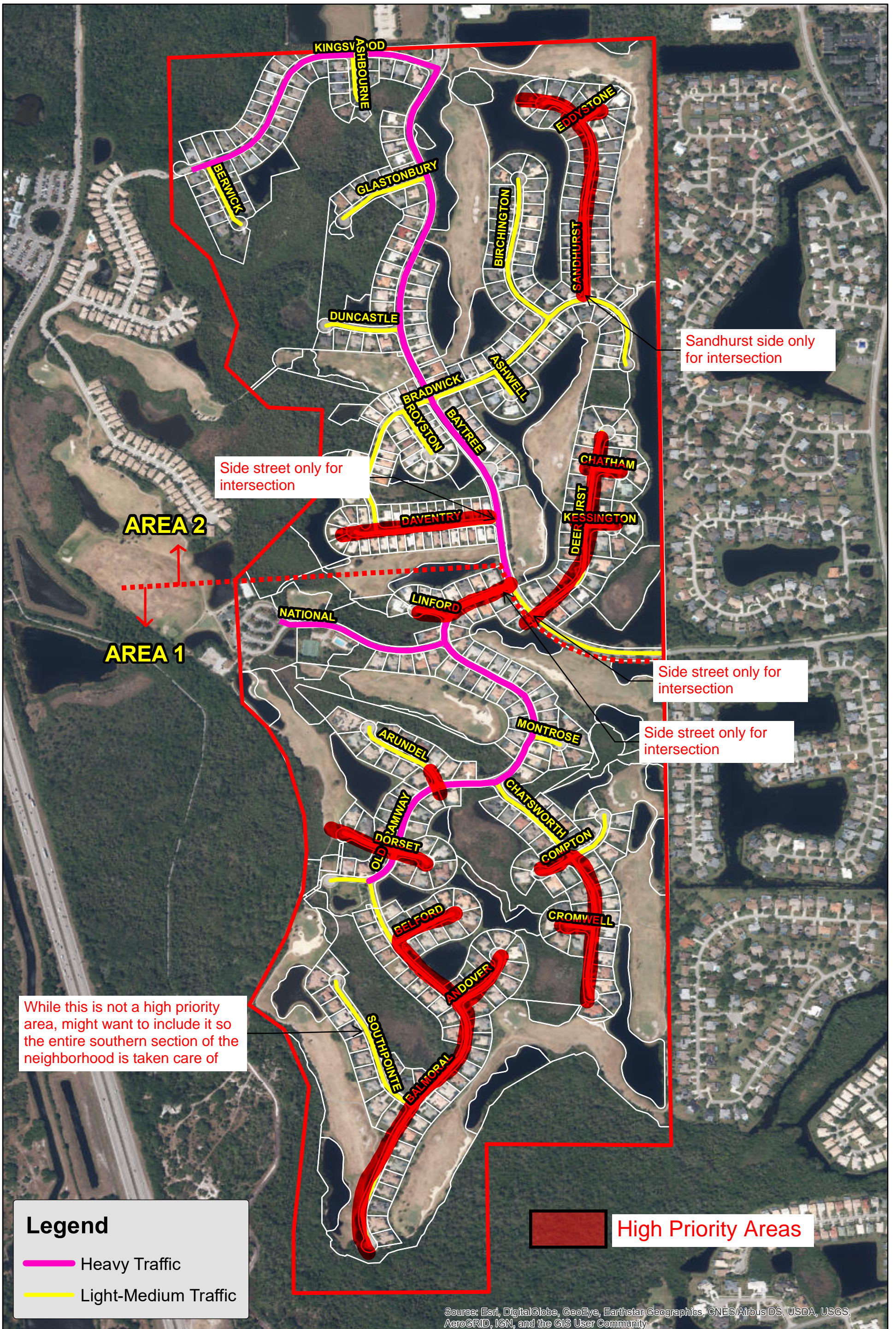
Sincerely,

Jeremy LeBrun

Jeremy LeBrun,
District Manager

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

SECTION II



SECTION A



MEMORANDUM

Date: June 20, 2023
To: Peter Armans, District Engineer, Dewberry
From: James Byrne, Staff Environmental Scientist, Dewberry
Subject: Baytree Community Development District (CDD)
Stormwater Inspection Results (June 2023); SJRWMD Permit No. 4-009-16578-7

Introduction

This report provides the findings of a stormwater inspection for proper operation and maintenance of the Baytree CDD stormwater management system conducted on June 7, 2023. The inspection and this report are specific to the system constructed in accordance with St. Johns River Water Management District (SJRWMD) Permit No. 4-009-16578-7.

The following report summarizes the findings of the inspection and includes recommendations for action items. The report also contains an **Overall Sheet Key Map (Attachment 1)**, **2023 Annual Stormwater Inspection Results Map Sheet 1 and Sheet 2 (Attachment 2)**, and a **Baytree CDD Photo Log (Attachment 3)** depicting aspects of the stormwater management system that were inspected and require attention.

Report Recommendations

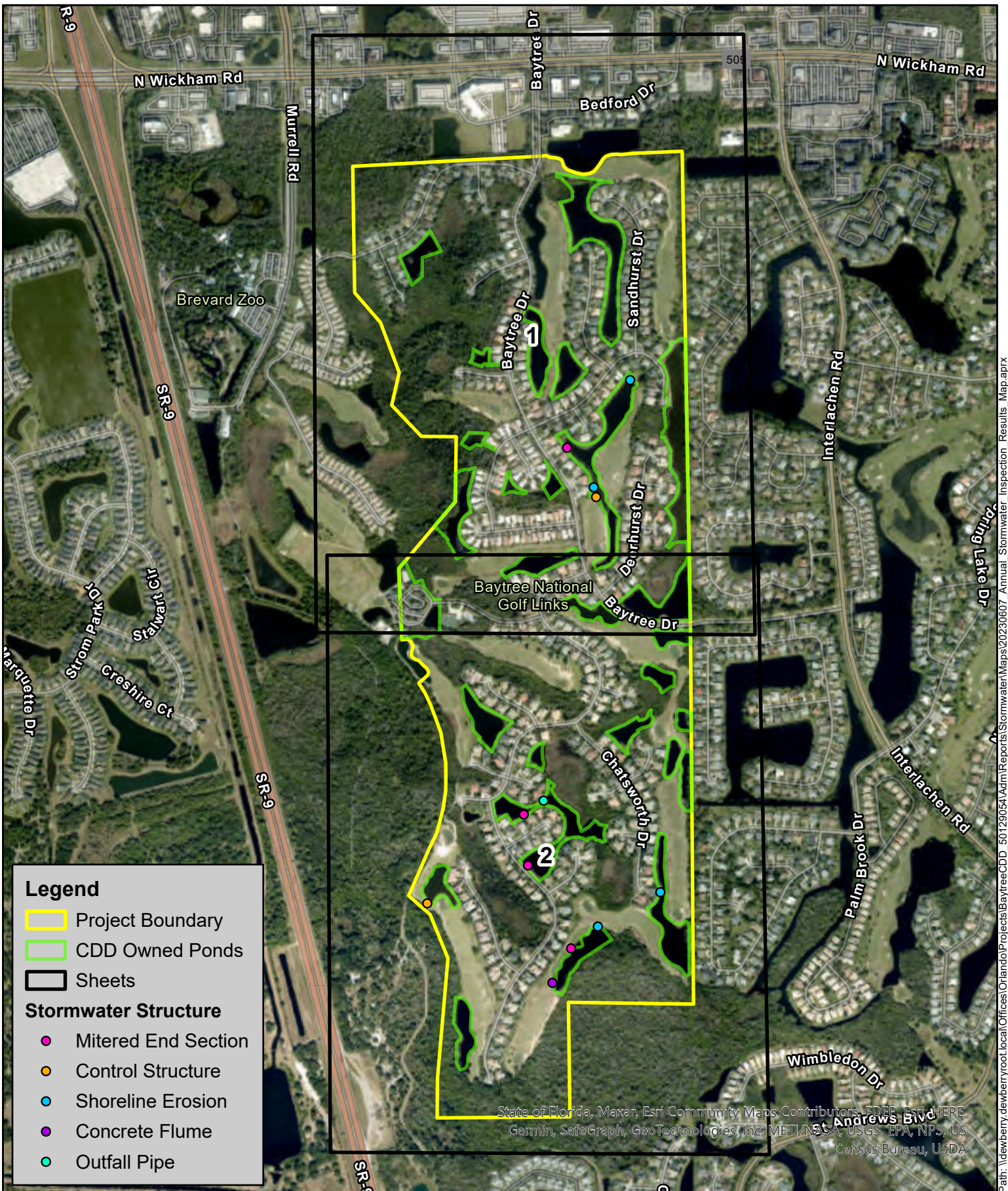
Baytree: SJRWMD Permit Number 4-009-16578-7

The findings from the observations during the site inspection are listed below and displayed on the attached **2023 Annual Stormwater Inspection Results Map (Attachment 2)**.

Location	Structure	Condition	Comments
Lake 4	Shoreline Erosion	Needs attention	Erosion issues along shoreline
Lake 4	CS6A	Needs attention	Missing grate
Lake 4	Shoreline Erosion	Needs attention	Erosion issues along shoreline
Lake 4	MES7	Needs attention	Erosion issues along sides of structure
Lake 13	Shoreline Erosion	Needs attention	Erosion issues along shoreline
Lake 14	Concrete Flume 1	Needs attention	Cracked at base of structure
Lake 14	MES40	Needs attention	Erosion issues at top of structure
Lake 14	Shoreline Erosion	Needs attention	Erosion issues along shoreline
Lake 16	CS12	Needs attention	Broken; missing grate
Lake 19	MES3	Needs attention	Sediment buildup inside of structure
Lake 20	Outfall Pipe 1	Needs attention	Debris; sediment buildup around structure
Lake 21	MES4	Needs attention	Erosion issues at top of structure

Attachments

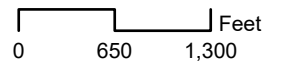
Attachment 1. Overall Sheet Key Map
Attachment 2. 2023 Annual Stormwater Inspection Results Map
Attachment 3. Baytree CDD Photo Log



Overall Sheet Key Map

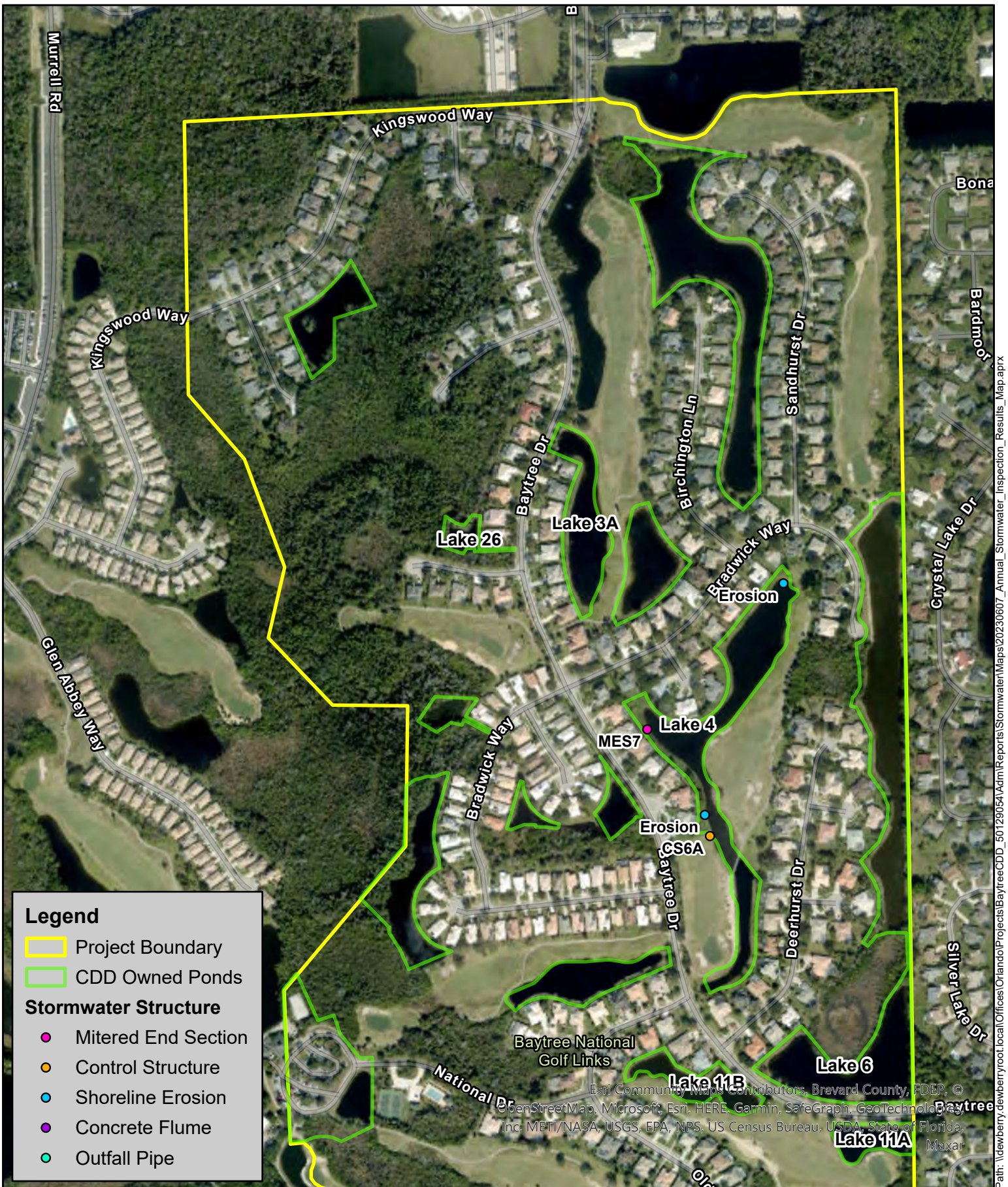
Baytree CDD

Brevard County, FL



Dewberry

Data Source: Dewberry
(June 7, 2023)
Image Source: ESRI

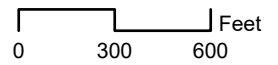


2023 Annual Stormwater Inspection Results Map

Baytree CDD

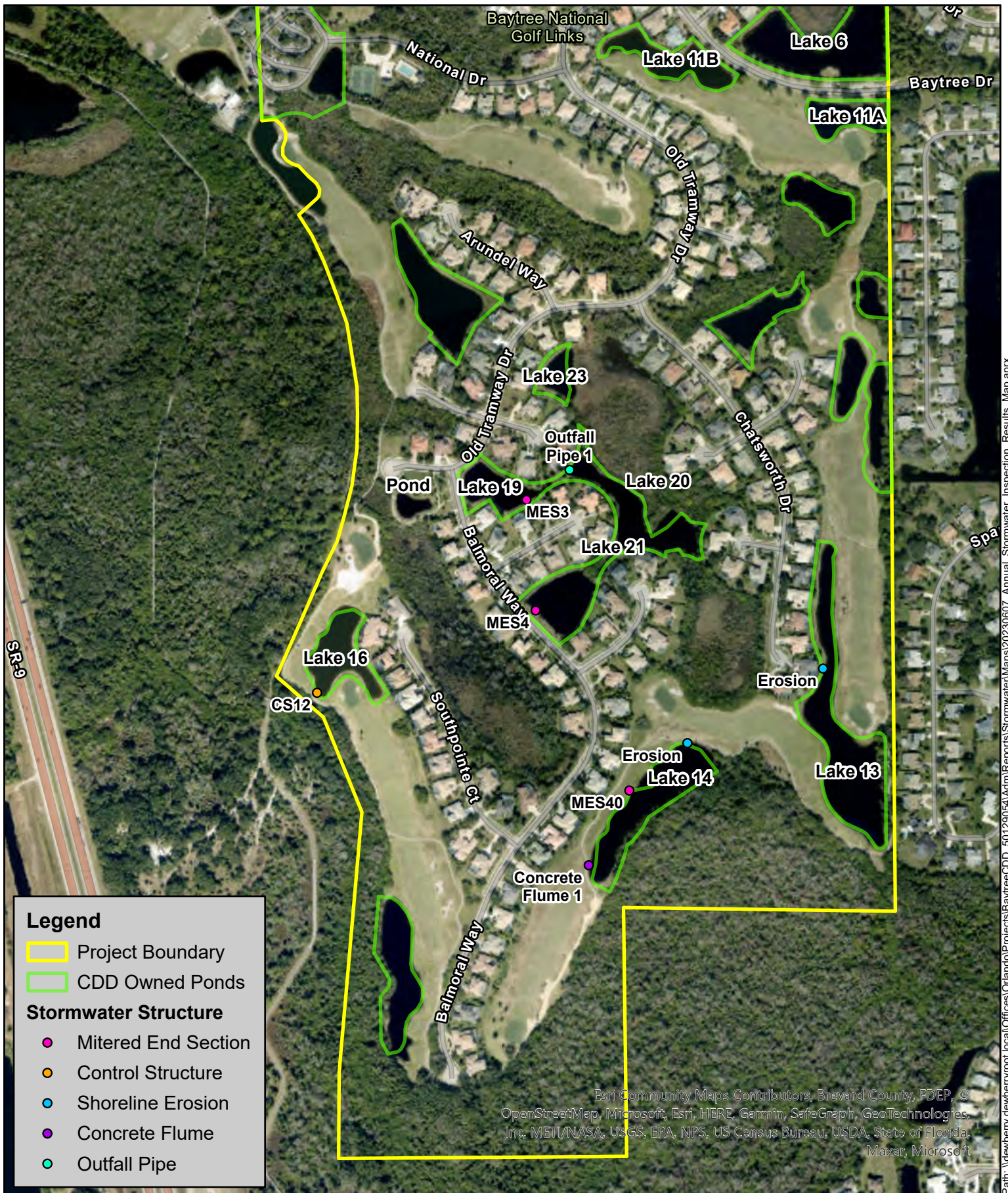
Brevard County, FL

Sheet 1



Dewberry

Data Source: Dewberry
 (June 7, 2023)
 Image Source: ESRI



Legend

- Project Boundary
- CDD Owned Ponds

Stormwater Structure

- Mitered End Section
- Control Structure
- Shoreline Erosion
- Concrete Flume
- Outfall Pipe

Esri Community Maps Contributors, Brevard County, FDEP, © OpenStreetMap, Microsoft, Esri, HERE, Garmin, SafeGraph, GeoTechnologies, Inc. METI/NASA, USGS, EPA, NPS, US Census Bureau, USDA, State of Florida, Maxar, Microsoft

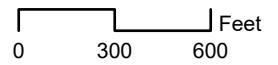
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2023 Annual Stormwater Inspection Results Map

Baytree CDD



Brevard County, FL

Sheet 2





Data Source: Dewberry
(June 7, 2023)
Image Source: ESRI



Baytree CDD: SJRWMD Permit Number: 4-009-16578-7
Stormwater Inspection Data
6-7-2023

ID	Structure	Condition	Comments	Photo
Lake 4	Shoreline Erosion	Needs attention	Erosion issues along shoreline	
Lake 4	CS6A	Needs attention	Missing grate; erosion issues	



Baytree CDD: SJRWMD Permit Number: 4-009-16578-7
Stormwater Inspection Data
6-7-2023

Lake 4	Shoreline Erosion	Needs attention	Erosion issues along shoreline	
Lake 4	MES7	Needs attention	Erosion issues along sides of structure	



Baytree CDD: SJRWMD Permit Number: 4-009-16578-7
Stormwater Inspection Data
6-7-2023

Lake 13	Shoreline Erosion	Needs attention	Erosion issues along shoreline	 A photograph showing a grassy shoreline of a lake. The water is calm and reflects the sky. There is a visible erosion channel cutting through the grass along the edge of the water.
Lake 14	Concrete Flume 1	Needs attention	Cracked at base of structure	 A photograph showing a concrete flume structure extending into a body of water. The structure appears to be made of concrete and has a narrow channel. The water is dark and reflects the sky.



Baytree CDD: SJRWMD Permit Number: 4-009-16578-7
Stormwater Inspection Data
6-7-2023

Lake 14	MES40	Needs attention	Erosion issues at top of structure	
Lake 14	Shoreline Erosion	Needs attention	Erosion issues along shoreline	

Baytree CDD: SJRWMD Permit Number: 4-009-16578-7
Stormwater Inspection Data
6-7-2023

Lake 16	CS12	Needs attention	Broken; missing grate	
Lake 19	MES3	Needs attention	Sediment buildup inside structure	

Baytree CDD: SJRWMD Permit Number: 4-009-16578-7
Stormwater Inspection Data
6-7-2023

Lake 20	Outfall Pipe 1	Needs attention	Debris; sediment buildup around structure	
Lake 21	MES4	Needs attention	Erosion issues at top of structure	

SECTION IV

SECTION A

MINUTES OF MEETING
BAYTREE
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Baytree Community Development District was held on Wednesday, June 7, 2023 at 1:30 p.m. at Baytree National Golf Links, 8207 National Drive, Melbourne, Florida.

Present and constituting a quorum were:

Richard Brown	Vice Chairman
Richard Bosseler	Assistant Secretary
Janice Hill	Assistant Secretary
April Simmons	Assistant Secretary

Also present were:

Jeremy LeBrun	District Manager
Michael Pawelczyk	District Counsel
Peter Armans (<i>via phone</i>)	District Engineer
William McLeod	DSI Security
Andy Hatton	Field Manager
Residents	

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Engineer's Report

Mr. Armans: We have a brief report. We met with the Chairman and the company that completed the work on the pavement. We identified some areas that needed to be re-done and the contractor agreed to them. We provided a map that shows all of those areas to the contractor and the District Manager.

A. Consideration of Work Authorization Number 2023-2 for Preparation of Annual Engineer's Report 2023

Mr. Armans: The only other item that we have on the agenda is the Annual Engineer's Report. We provided a fee estimate. Those are the only two items that we have.

Mr. Brown: Are we required to have an Annual Engineer's Report?

Mr. LeBrun: I asked Jason if you have done one previously. You need to have eyes on things that a qualified professional would see. It's within the budget, but not required. You have done one pretty much every year.

Mr. Brown: Okay. So, I guess that's something we need to vote on.

Mr. LeBrun: Yes. We could have a motion or discussion.

Ms. Simmons: I would like to know exactly what it is.

Mr. Pawelczyk: We could ask Peter to review the scope.

Mr. LeBrun: Peter, could give a brief overview of what the report entails?

Mr. Armans: Yes. Typically, this report is used to document that the city's infrastructure is in good working order. Some CDDs will use that or their bond documents to let the bond issuer know that the infrastructure is in good working order. However, we also walk around the stormwater facilities to identify any overgrown vegetation or any other repairs that identify with the stormwater system. Also, the people that come out are either engineers or scientists. So, if they note anything else that is related to the conservation easements or the ponds, they will also identify that in the report.

Ms. Simmons: Got it. Thank you.

Mr. Brown: Okay. Does anyone else have any questions?

Ms. Hill: In the past when you had such a report, did it help you with the maintenance? Was that necessary?

Mr. Armans: Yes.

Ms. Hill: Because we go through this at every meeting.

Mr. LeBrun: It helps because Andy has specific knowledge and we have knowledge. That is how we get those qualified professionals that might see something we might not be qualified to see. They could identify issues that could be long-term to maintain or repair prior to them becoming a CDD issue. So, it's a good value.

Ms. Hill: Okay.

Mr. Hatton: Especially with wetlands and ponds where we can't physically get out there.

Ms. Hill: Oh okay.

Mr. LeBrun: It's a Board decision.

Mr. Simmons: This is only if you have bonds.

Mr. LeBrun: If the District has bonds. A lot of bond issuers require it.

Mr. Brown: If we have a bond issue, normally it's a requirement of the bond issue that this be done on an annual basis, to determine if the infrastructure is in proper working condition. That makes the bond holders feel comfortable.

Mr. Bosseler: So, Attachment A lists all of the prices for Engineer I, Engineer II and Engineer III and all of the different people. Could you explain that a little bit?

Mr. Armans: This is a standard attachment that is actually part of our agreement with the CDD. We attach that to every Work Authorization. However, the document itself provides the estimated budget for the scientists to come out and do the inspection. The assessment is basically saying if there was any additional work requested, additional work would be billed at those rates. But, using those rates, we have an estimated budget on the proposal itself.

Ms. Hill: That's the \$3,000?

Mr. Armans: Right.

Mr. Pawelczyk: You could approve a not-to-exceed \$3,000.

Ms. Hill: Okay. That sounds reasonable.

Mr. Pawelczyk: I think he's done it multiple times.

Mr. Brown: So, I'll entertain a motion to approve Work Authorization Number 2023-2 in not-to-exceed amount of \$3,000.

On MOTION by Ms. Hill seconded by Mr. Bosseler with all in favor Work Authorization Number 2023-2 for preparation of Annual Engineer's Report 2023 in a not-to-exceed amount of \$3,000 was approved.

Mr. Brown: Thank you, Peter.

Mr. Armans: That's it for my report unless you have any questions.

Mr. Brown: Are you going to be sending Jeremy the map that you mentioned regarding the sealing?

Ms. Hill: Do you have it?

Mr. Armans: Yes. They will be out tomorrow.

Ms. Hill: Okay. Can we see that?

Mr. Armans: I will send that out to everybody.

Ms. Hill: I'll be there tomorrow, wherever it is.

Mr. Brown: Okay.

Mr. Armans: Thank you. Have a great rest of the day.

Mr. Armans left the meeting.

THIRD ORDER OF BUSINESS

Community Updates

A. Security

Mr. Brown: Bill?

Mr. McLeod: Yes sir. We had six administrative visits in the month of April. In May, we had five administrative visits. This is where we come out and inspect the officers to make sure that they are conducting business like they should and are supposed to and make sure that they have the proper uniforms. They have done monthly trainings both months. In April, they were required to complete training on heat related injuries and workers compensation reporting. In May, it was being at work on the job in situational awareness. That's my report.

Mr. Brown: Okay. Thank you, sir.

B. BCA

Mr. Brown: Bob?

Resident (Jackie Curly, Kingswood Way): Bob is not here, but I'm here. We really don't have much to report except for the fact that we still have the committee working with the golf course on the drainage issues. Right now, where it stands, is that the owner believes that their drainage issues are being controlled. So, there will have to probably be an individual going to process or sue or whatever they decide to do, as it really has nothing to do with the BCA. So, we will probably dissolve that committee.

Mr. Brown: Let me add something. I just got back from Europe and before I left, I got into a discussion with Mr. Wayne Wilkerson for him to set up a meeting with Mr. Charlie Staples, the CEO of Fore Golf Partners, face to face. I know there have been some emails going around, especially after the last heavy rainfall, but my plan is still to follow up with Wayne and try to set up this meeting with Charlie. I saw the emails and Charlie is basically saying that we

can't blame the golf course if we have five-and-a-half inches of rain all at once. There is another side to this issue.

Resident (Jackie Curly, Kingswood Way): Yeah. There always will be probably, but the BCA is just doing what they are allowed to do and there probably will be individuals reporting to Charlie and trying to solve it. So, that's where we stand. I think we don't have too much else going on. Do you have something for the BCA?

Mr. Brown: No.

C. Isles of Baytree

Mr. Brown: Joanne is not here.

FOURTH ORDER OF BUSINESS

Consent Agenda

A. Approval of the Minutes of the May 3, 2023 Board of Supervisors Meeting

Mr. Brown: Did everybody have a chance to go through the minutes?

Ms. Hill: Yes.

Mr. Brown: Did anybody have any issues with them?

Mr. Bosseler: No.

Mr. Brown: Are there any changes? If not, I'll entertain a motion to approve them.

On MOTION by Ms. Hill seconded by Mr. Bosseler with all in favor the Minutes of the May 3 2023 Meeting were approved as presented.

FIFTH ORDER OF BUSINESS

Agenda

A. Ratification of Small Project Agreement with Heidekruger Well & Pump Services, Inc. for Irrigation Well Project

Mr. LeBrun: This is just a ratification of the Small Project Agreement with Heidekruger Well & Pump Services, Inc. for the new well. The Board approved the proposal at the last meeting and directed staff to get that executed. So, that is the fully executed document. All we are looking for is ratification from the Board.

Mr. Brown: Was this reviewed by you, Mike?

Mr. Pawelczyk: I prepared it.

Mr. Brown: So, I'll entertain a motion for its ratification.

On MOTION by Mr. Bosseler seconded by Ms. Hill with all in favor the Small Project Agreement with Heidekruger Well & Pump Services, Inc. for Irrigation Well Project was approved.

Resident (Not Identified): Where is that going to be?

Mr. Brown: We have to dig a new well for the irrigation system for all of the flowers and shrubbery in front of the guardhouse towards Wickham Road. The well went dry, so we have to dig a new one.

Resident (Not Identified): Thank you.

Mr. Brown: The well is right by the pump house on the golf course on the 5th hole.

Ms. Simmons: On Baytree Drive.

Mr. Brown: We actually have to get access to dig the well through this guy's backyard. In other words, we'll probably have some repair work. I think they put a pipe in the lake and ran it out.

Mr. LeBrun: They are still going to get some water out. The rain has been helping a little bit, but this will get more volume.

Ms. Hill: Okay. Is the well going to be deeper than the one we currently have?

Mr. Brown: We don't know the depth.

Mr. Hatton: There is definitely going to be a bigger pipe. That's the problem now because this is not a water supply.

Ms. Hill: Okay.

Mr. Hatton: He will have more water.

Ms. Hill: Even if it's not deeper.

Mr. Brown: I think the contract calls for 147 feet or something like that.

B. Presentation of Registered Voters - 998

Mr. LeBrun: This is just for the Board's information. It's required by State Statute that we report the number of registered voters each year. As of April 15th, there are 998 registered voters within the Baytree CDD.

Ms. Simmons: That's good to know.

Ms. Hill: Especially if you're running for office.

C. Consideration of Resolution 2023-05 Designating Assistant Treasurer of the District

Mr. LeBrun: This resolution is adding our President, Mr. Darrin Mossing, Sr. as Assistant Treasurer to all of our Districts. He is a Certified Public Accountant (CPA) by trade. We are adding him to our Districts to give extra flexibility and help out in the Accounting Department or handle other tasks within the District. He moved back to Florida for this purpose. So, he is able to help with all of the Districts that are under GMS.

Mr. Brown: I'll entertain that motion.

On MOTION by Ms. Hill seconded by Mr. Bosseler with all in favor Resolution 2023-05 Designating Mr. Darrin Mossing, Sr. as Assistant Treasurer of the District was approved.

SIXTH ORDER OF BUSINESS

CDD Action Items/Staff Reports

A. CDD Action Items

Mr. Brown: Do we have any action items?

Mr. LeBrun: We have two items. The most recent update for the Beautification Fund is the preserve was cut back. I checked in with Andy today and 99% of that cutback was completed, where they were moving the conservation areas back to that natural line. That is pretty much finished up.

Ms. Simmons: It is not completed. The cutback is completed, but the cleanup is not. Correct?

Mr. Brown: The cleanup is done.

Ms. Hill: It really looks bad.

Mr. Hatton: It will improve.

Ms. Simmons: In Turnberry, they spray painted a tree stump orange.

Mr. Hatton: They treated that Pepper Tree.

Ms. Simmons: They already cut it down.

Mr. Hatton: That chemical goes into the trunk and kills all of the roots.

Ms. Simmons: It looks like it's a dead tree.

Mr. Hatton: It's still there?

Ms. Simmons: Yeah.

Mr. Brown: Its sort of like Agent Orange.

Mr. Pawelczyk: Is that the Brazilian Pepper?

Ms. Simmons: I don't think so.

Mr. Pawelczyk: Okay, never mind.

Ms. Simmons: It looks like it's just a tree trunk. It doesn't look like there's anything on it.

Mr. Brown: Okay. Anything else?

Mr. Bosseler: I do want to talk about the pool a little bit.

Mr. Brown: Do you want to do it under Supervisor's Requests?

Mr. Bosseler: Yeah.

B. Additional Staff Reports

i. Attorney

Mr. Brown: Michael?

Mr. Pawelczyk: The only thing that I want to bring up is in connection with your Form 1 that is under the District Manager's Report. Like me, you probably received those in the mail in the last week or so.

Ms. Hill: Yeah.

Mr. Pawelczyk: There is that Part G that says, "*I hereby certify that I have completed ethics training.*" You are going to mark that N/A, unless you have completed the ethics training. The reason I'm bringing it up this year, is because next year, you are required to complete ethics training. There is a law in Florida that requires constitutional officers and City Commissioners, for example, to complete four hours of ethics training per year. The law has been amended to add Special District Officers and officers who serve as members of the Community Redevelopment Agency (CRA) Boards. We have been coupled in with that. So, we now have to complete four hours of training per year. There will be a memorandum in your next agenda detailing that.

Ms. Hill: Okay.

Mr. Pawelczyk: It will either be separate or included as part of our regular Legislative Report. It is probably going to be separate because it's going to be something that we have to pay attention to. These four hours is likely to be completed in the comfort of your own home for free. There are plenty of seminars out there as the law develops. Its effective January 1, 2024. We'll have more information to report to you after the holiday. It will either come from me or GMS. We will tell you to sign up for it and get it out of the way.

Ms. Hill: Yeah.

Mr. Pawelczyk: Most of you have been on the Board for some time, so you are aware of the Sunshine, Ethics and Public Records Laws. But even if that is the case, the first four hours that you do it, you will say, *“Wow, this is really interesting,”* but you have to do it every year and the law doesn’t change. So, you are going to be doing the same thing over and over and over again. For now, that is what the law is and I just wanted to bring it to your attention because I had a Board Member ask, *“Do I have to complete this this year because I saw Governor DeSantis sign the Bill?”* The answer is no. It’s not effective until January 1, 2024.

Ms. Hill: I have a question. I do an ethics training as a Certified Financial Planner (CFP). Is it the same ethics training or is it specific?

Mr. Pawelczyk: It has to be regarding the Sunshine Law, financial disclosure, public records and ethics. It’s for local government.

Ms. Hill: Okay. So, it would be different.

Mr. Pawelczyk: Yes.

Ms. Simmons: I have not received a form.

Mr. Pawelczyk: When were you appointed?

Ms. Simmons: Just this November.

Mr. Pawelczyk: Jeremy will send you a form. Just fill it out and send it to the Supervisor of Elections office. You were elected, so they should have your information. You will be required to fill one out this year. I can send it to you.

Mr. LeBrun: I will get it to you.

Mr. Pawelczyk: Just send it to the Supervisor of Elections. Email it to them. I think there’s an email address. You can talk to the other Supervisors about this form because it’s not a Sunshine Law issue. It’s not something that’s coming up before this Board for a vote. Certainly, if you have any questions, just let me know. I’m happy to help you. It should be the same form that you filled out when you qualified. It’s just a different year.

Mr. Brown: Yeah.

Mr. Pawelczyk: You have to do it every year.

Mr. Brown: Every July.

Mr. Pawelczyk: That’s all I have.

Mr. Brown: Okay.

ii. District Manager

1. Field Manager's Report

Mr. Hatton: For Jan, the markers for the hydrants were installed.

Ms. Simmons: Okay.

Mr. Hatton: There are signs up at the back gate. They are at the guardhouse. If you're sitting in your car and you're at the gate, there's one right there. I've seen people use it. As soon as I pulled away, somebody pulled up, turned around and drove off. So, it's working.

Ms. Hill: When I pulled up, I didn't check it out, but it does work. It does come up on your phone.

Mr. Hatton: Yeah. It works pretty cool. It's a good map.

Ms. Hill: It gives them something.

Mr. Bosseler: Exactly.

Mr. Hatton: It works. The pavilion was repainted. There is a new sub-pump at the pool to keep the pool going. A new shower was installed at the pool. The new floor in the guardhouse was finished. There is also a glass mat. We should talk about the proposal to get the new countertops in. Are you prepared to do that right now?

Mr. Brown: You can talk about it.

Mr. Hatton: I don't have my copy.

Mr. Brown: We asked somebody to come in and take a look at the counters in the main guardhouse. They are 20 years old and falling apart. It looks like it was put together by Ms. Ruth Goldberg. We had a company come in and design a whole new countertop, outlets for the guards and all of the electrical, which came in at \$6,600.

Mr. Hatton: It's a hard surface countertop with deep quartz.

Mr. Brown: Then the guardhouse basically is totally done with all new stuff, new floors, new windows, tinting on the windows to stop a projectile 150 miles-per-hour, new sliding doors with locks, air conditioning system, the whole nine years. So, the guardhouse is pretty much done for the next 10 to 15 years.

Ms. Hill: Are you going to have new locks?

Mr. Brown: The new locks are in and they work.

Mr. Bosseler: Can we get a second bid on that?

Mr. Brown: I suppose we could.

Mr. Hatton: A part of that price is to repair the floor. It's on that proposal.

Mr. Bosseler: Oh, it is.

Mr. Brown: Okay. Let's just see what it looks like.

Mr. Hatton: Okay.

Mr. Brown: Do you have anything else, Andy?

Mr. Hatton: Yeah. Some ants have made a mound right next to the GFI for the fountain. They actually went into the device, went through the black wire, filled up the black wire and shocked itself. So, I replaced that and got the fountain back up and running. We should get Florida, Power & Light (FPL) to respond to us on the streetlights.

Mr. LeBrun: Andy and I have been talking every two to three days. I resent an email. I called and left a voicemail. My next conversation or message is going to be if we don't hear back, we are going to go to the Utility Commission. We tried to go the friendly cordial route.

Mr. Brown: Yeah, this is the guy who got bent out of shape and said that they couldn't believe we were in this situation and he would get right on it.

Mr. LeBrun: There has been some positive movement, but then in the last two weeks there has been radio silence. So, I think our next move will be, *"This is what we're going to do if we don't get a response."* At least something that says they have done nothing.

Ms. Hill: Are you going to give them a time frame?

Mr. LeBrun: Sure. Usually, I will give them a couple of weeks to get some sort of response back rather than just no response at all.

Mr. Brown: Yeah. You've been playing with them for over a year. I think it's crazy.

Resident (Art Breitner, Kingswood Way): We should tell everybody in Baytree not to pay their FPL bill.

Mr. Bosseler: Good idea.

Mr. Brown: I don't think you'll get the results you want Artie.

Mr. Pawelczyk: It is June.

Ms. Hill: Yeah. I don't think I want to take that chance.

Mr. Hatton: For the CDD, I ordered four new light fixtures. The purple one as you come in was replaced. The guardhouse did have a fixture that has been replaced. The one at the tennis courts was a bad fixture and that's been replaced. There was one on Baytree Drive, I think its around 308, that FPL put a light up that did not have a fixture. He was a little concerned about security. So one has been installed there.

Ms. Simmons: There are also two on the Space Coast side that are totally out at night, the first two when you come in.

Mr. Hatton: Are they just not working at all? I'm not here at night so I don't see them.

Ms. Hill: Well, its getting darker and darker in our community as time goes by.

Mr. Hatton: Yeah. Some of the annuals were replaced. You saw some of those that had died. Mike came through on Monday and replaced a bunch of those. The No Fishing signs are in for the pond up front. I'll try to put those in next week. Our maintenance team has reinstalled speed humps that are missing out front and ones in the back that are loose and/or missing, will all be replaced. The ceiling fans in the pavilion were just turned off by the chains. That's pretty much what I have.

Mr. Brown: Alright.

2. Form 1: Statement of Financial Interests Filling Deadline Reminder – Due July 1st

This item was discussed.

SEVENTH ORDER OF BUSINESS

Treasurer's Report

A. Consideration of Check Register

Mr. LeBrun: In your General Fund, you have Checks #595 through #599 for a total of \$16,592,67, Check #21 from the Pavement Management Fund in the amount of \$8,989 and payroll totaling \$923.50, for a total Check Register in the amount of \$26,505.17. All of that is detailed in your Check Register. If there are not any comments or questions, we would look for a motion to approve.

Mr. Brown: Does anyone have any questions? If not, I would entertain a motion to approve.

On MOTION by Mr. Bosseler seconded by Ms. Hill with all in favor the Check Register for April 1, 2023 through April 30, 2023 in the amount of \$26,505.17 was approved.

B. Balance Sheet and Income Statement

Mr. LeBrun: No action is required on your part. These are just your financials through April 30, 2023.

Mr. Brown: Yeah.

Mr. LeBrun: The good news is that you are at 99% collected on your assessments. So, we are in good shape there.

Ms. Hill: What is that other 1%? Since you are a Taxing Authority, how is it that you are not 100%?

Mr. LeBrun: If anything is not paid, it would go to a tax sale or someone could actually bid on the debt. Eventually the CDD would get paid, but that would be the only case where an assessment was not collected. I know that Mike has other reasons that an assessment might not be collected, but that's typically what it is.

Mr. Pawelczyk: It means that they have not paid their taxes. You need to pay your entire Tax Bill or it goes out for a certificate of sale.

Ms. Hill: Right.

Mr. Pawelczyk: That's really it. Sometimes when GMS reports this, we're like over 100% because we're getting more money back than what is owed to us because the payment came in late. So, there's an interest payment. Essentially if I don't pay my assessments, if I don't pay my taxes, a tax certificate is sold in June/July. They used to have it on the courthouse steps.

Ms. Hill: Yeah.

Mr. Pawelczyk: You could buy my tax certificate. Then that money is used to pay the CDD. Pay the county. Pay those taxes off. If you hold that tax certificate for three years and as a property owner, I don't pay those taxes, you can apply for a tax deed and take hold of the property. So, that's how the whole system works. That's why the ability of a CDD to use the uniform method of collection, which this is, like the counties and cities, is very favorable to CDDs, even though we pay 4% to 6% or something like that, for that service.

Ms. Hill: Okay.

Mr. Pawelczyk: Rather than sending a tax bill or assessment to each individual and hope that they pay it. If they don't pay it, we will file a foreclosure action against the property.

Ms. Hill: Okay. That makes sense.

Mr. Pawelczyk: One of the reasons you give them the rates when you borrow money, is because you are paying assessments. They know that they can collect them.

Mr. Brown: Okay. All clear?

Ms. Hill: Yeah.

Mr. Brown: Good.

EIGHTH ORDER OF BUSINESS

Supervisor's Requests

Mr. Brown: Richard?

Mr. Bosseler: Okay. On Monday night, we had some vandalism at the pool. It happens this time every year when school is out. So, if anybody is driving around in the evening, coming home from dinner or something like that, please drive by the pool and see if there's any activity.

Mr. Brown: Did the camera pick anything up?

Mr. Bosseler: Yes. Andy spotted a couple of young men who jumped the wall and threw a couple of chairs in the pool. We think they bent one of our lifesaving poles, the aluminum lawn pole.

Mr. Hatton: It was actually lying down.

Mr. Brown: Did the guard call out and tell them the police were called?

Mr. Hatton: It was after hours.

Mr. Brown: In the past, when security saw it on the camera, they called.

Mr. Hatton: I don't know.

Mr. Bosseler: Tuesday night I went down and asked the guards to keep their eye on the pool.

Mr. Brown: Okay. I will follow up on that.

Mr. Bosseler: Okay.

Mr. Hatton: They put a report together on that. You have the times.

Mr. Bosseler: Okay.

Mr. Brown: I'll just follow up. Sometimes the voice of the guard saying, "*Hey, get out of there*" or "*We already called the police,*" startles them and off they go.

Mr. Hatton: They probably didn't see anybody.

Mr. Brown: Okay.

Mr. Bosseler: The other thing is Andy and I are working on the deck resurfacing. We narrowed it down to two companies and we're getting ready to put it before the Board. But we noticed over this past week and it might've been there even longer, we have four or five chips in the shallow end of the pool out at the surface. Now, we're not sure how these happen. Possibly

Andy suggested occasionally we find the pool furniture in the pool and they could've damaged the bottom. Andy, who did you talk to about it?

Mr. Hatton: I talked to John, the Supervisor. He used to clean our pool. I think you were down with the other guy at the time.

Mr. Bosseler: Yeah.

Mr. Hatton: He called and said when they do their inspections on our pool, when they find the chips, they will let us know if they are there. Then we have to get bids to get the pool resurfaced because we can't have that at the bottom of the pool.

Mr. Brown: Who is they? The Department of Health?

Mr. Hatton: Yeah.

Ms. Hill: So, how many do we have?

Mr. Bosseler: About five.

Mr. Hatton: Yeah.

Mr. Bosseler: They are about three inches. They only go down a 16th of an inch, but there's a bump. You can feel it.

Mr. Hatton: It's a safety issue.

Mr. Brown: We have to drain the pool and resurface the entire pool or just that area?

Mr. Hatton: It would be the entire pool. The reason I think we are talking about it is because the guy told me, because I just happened to mention that we were considering getting the pool deck resurfaced, "*Don't do that first. Fix the pool first and then get a tech out there.*" In that order.

Mr. Brown: That makes sense.

Mr. Hatton: Pour at the same time. Jeremy mentioned at one point, close it down and get the whole thing fixed at one shot so we don't have to close it twice.

Mr. Brown: You know what, we have a workshop next month. Let's put that on the agenda and look at options.

Ms. Hill: Yeah.

Mr. Brown: Maybe get some numbers r.

Ms. Hill: Let's have some minutes so we know what we're talking about.

Mr. Brown: We have two bids for the deck, right?

Mr. Bosseler: Yeah.

Mr. Brown: Will those companies also do the pool?

Mr. Hatton: We have one, but the guy that did it before, we're going to go back and find that out.

Mr. Brown: Perfect, if we can have that for the workshop, that will give us an idea.

Ms. Hill: Yeah.

Ms. Simmons: If furniture is going into the pool, can we make an insurance claim?

Mr. Hatton: I don't know if that's the cause. What's sharp and heavy going into the pool?

Ms. Hill: Could we anchor the furniture somehow?

Mr. Bosseler: There is too many.

Mr. Brown: I think it was about five or six years when we resurfaced the pool. It hasn't been that long.

Ms. Hill: Yeah. That should last 15 years.

Mr. Brown: It should, but people are throwing furniture into it.

Mr. Hatton: Whoever comes to look at the pool, may be able to tell us what it was. It may be something that's inside of the pool causing it.

Ms. Simmons: When a hurricane is coming, do we put the furniture inside?

Mr. Hatton: I stack them and put them in the Ladies Room. They all will actually fit in there.

Ms. Hill: Is there any way to anchor that furniture so that people can't throw it in the pool?

Mr. Hatton: I don't know. It's a possible trip hazard.

Mr. Bosseler: Yeah. It's really light.

Mr. LeBrun: We can send out an e-message reminding residents to not move the pool furniture and have signage out there.

Mr. Brown: We can put it in the next newsletter.

Ms. Hill: Yeah.

Mr. Brown: Telling them, "*Don't throw the furniture in the pool.*" Do you have anything else, Richard?

Mr. Bosseler: No.

Mr. Brown: Jan?

Ms. Hill: Well, we're going to meet tomorrow?

Mr. LeBrun: As long as the weather holds out. They were going to come out today. I heard this morning that the rain chances were a little high, so we're shooting for tomorrow. It's been 60% to 70% the last two weeks every Tuesday and Wednesday. They are trying to get it right and done.

Ms. Hill: Okay. Do you have a map of what they are proposing?

Mr. LeBrun: Yeah. Our engineer recently sent a map that has a picture of the areas. Me, Peter and the contractor walked all of those intersections together. Peter really led the discussion of what needed to be fixed and corrected and the contractor was pretty much on board with it.

Ms. Hill: Okay.

Mr. LeBrun: So, it was a very productive experience.

Ms. Hill: Could I see that?

Mr. LeBrun: Yeah. I'll send it out to everybody.

Ms. Hill: Okay.

Resident (Not Identified): Are the dates consistent with the last communication that went out to everybody?

Mr. LeBrun: They are supposed to be here tomorrow. That was one of the dates on there. They are supposed to let us know as close to when they are going to go out there.

Resident (Not Identified): Right. My concern is that is what the residents were advised.

Mr. LeBrun: Sure. So far, we are on for tomorrow. But if not, I'll let you guys know.

Mr. Brown: That was in the last blurb that went out to everybody?

Resident (Not Identified): Yeah.

Ms. Hill: Yeah.

Mr. Hatton: I just received an email from Mr. Kent Suaraz at FPL. He said, "*We'll look into this. I don't see the ticket number to verify the status.*" Jeremy, could you resend the ticket number?

Mr. LeBrun: Yeah. I actually send it every time.

Mr. Hatton: He's the Project Manager.

Mr. Brown: It sounds like the dog ate his homework.

Mr. Hatton: That's good timing.

Mr. Brown: Yeah. Timing is everything.

Mr. LeBrun: I did say in my email, "*I'm meeting with the Board tomorrow.*"

Mr. Brown: Okay. I don't have anything. April, do you have anything?

Ms. Simmons: No. Andy already talked about the streetlights. I've been here for three years and I've never really been on the golf course. I have a friend who is going to drive me around and we're going to take a look at all of the lights and see which ones we're responsible for. Then I'll probably talk to Jeremy and find out if there's anything that has to be done on each lake. I will make sure that it has signage. First, I'm just going to drive out and see where they are.

Mr. Brown: April, I don't whether you have the latest engineering report that shows the lakes.

Mr. LeBrun: I'll send the most recent maps to her.

Mr. Brown: Good.

Ms. Simmons: That's it for me.

NINTH ORDER OF BUSINESS

Public Comment Period

Mr. Brown: Okay. Does anybody have anything? No.

TENTH ORDER OF BUSINESS

Adjournment

Mr. Brown: I'll entertain a motion to adjourn.

On MOTION by Mr. Bosseler seconded by Ms. Hill with all in favor the meeting was adjourned.

Secretary / Assistant Secretary

Chairman / Vice Chairman

SECTION V

SECTION A

FIRST AMENDMENT TO REVOCABLE LICENSE AGREEMENT

THIS FIRST AMENDMENT TO THE REVOCABLE LICENSE AGREEMENT (the “Amendment”), entered into this _____ day of _____, 2023 (the “Effective Date”), by and between:

BAYTREE COMMUNITY DEVELOPMENT DISTRICT, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, located in unincorporated Brevard County, Florida, and whose mailing address is 219 E. Livingston Street, Orlando, Florida 32801 (the “District”),

and

BAYTREE COMMUNITY ASSOCIATION, INC., a Florida non-profit corporation, whose address is 1331 Bedford Drive, Suite 103, Melbourne, Florida 32940, and its successors and assigns (the “Association”),

the District and the Association sometimes individually referred to herein as a “Party” and collectively referred to herein as the “Parties.”

RECITALS:

WHEREAS, the District and the Association entered into a Revocable License Agreement, dated July 25, 2012, pertaining to the installation and maintenance of an aluminum cabinet sign (the “Agreement”); and

WHEREAS, at its public meeting on August 2, 2023, the Board of Supervisors of the District authorized the proper District officials to enter into this First Amendment to the Agreement with Association to remove the Recordation provision from the Agreement; and

NOW, THEREFORE, in consideration of the mutual covenants and the conditions contained in this Agreement, and other good and valuable consideration, the adequacy and receipt of which are hereby acknowledged, the parties agree as follows:

1. Recitals. The recitals stated herein are true and correct and by this reference are incorporated into and form a material part of this Agreement.
2. Amendment. Paragraph 22 of the Agreement, entitled “Recordation.” is hereby removed in its entirety from the Agreement.
3. Except as set forth in this Amendment, all other terms of the Agreement between the Parties are hereby ratified, reaffirmed, and shall remain in full force and effect as provided by

their terms.

IN WITNESS OF THE FOREGOING, the parties have set their hands and seals the day and year first written above.

ATTEST:

BAYTREE COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chairman/Vice-Chairman

_____ day of _____, 2023

WITNESSES:

ASSOCIATION:

BAYTREE COMMUNITY ASSOCIATION, INC., a Florida not-for-profit corporation

Print Name

By: _____

Print: _____

Title: _____

Print Name

_____ day of _____, 2023

SECTION B



FRANCHISED BUSINESS SERVICE AGREEMENT

The Undersigned ("CUSTOMER") hereby accepts the proposal of Office Cleaners LLC, an independent Coverall North America, Inc. ("COVERALL") Franchised Business ("FRANCHISED BUSINESS") for specified cleaning services, and the parties agree that the FRANCHISED BUSINESS will supply Coverall® System Services for CUSTOMER's premises located at:

- Customer: BayTree/CDD
- Street Address: 8207 National Drive.
- City, State, Zip: Melbourne, Fla. 32940

Upon the following terms:

1. Monthly Service Charge:

**\$661.00 per month, plus taxes, if applicable; to include 3x time(s) per week service. *Initial* _____

** Increase due to cost of living, chemicals, materials and purchased of compsumable goods.

Service Days:

- Monday Tuesday Wednesday Thursday Friday Saturday Sunday

The services are to be performed in the evening, unless otherwise agreed to by the parties.

- CUSTOMER acknowledges that all COVERALL® System Services will be performed by FRANCHISED BUSINESS. FRANCHISED BUSINESS has successfully completed COVERALL's Training Program and has insurance and a janitorial bond.
- Included in the Service Charge will be service, cleaning supplies, and any equipment, which will be furnished by FRANCHISED BUSINESS. The Service Charge does not include liners, paper supplies, and toiletries, which can be provided at CUSTOMER's expense, at competitive prices. The Service Charge also does not include any use tax, tax on sales, services or supplies, or other such tax, which taxes shall be paid by CUSTOMER. CUSTOMER agrees to reimburse FRANCHISED BUSINESS the amount of any such taxes if paid by FRANCHISED BUSINESS on CUSTOMER's behalf.
- All services specified in the Service Plan attached to this Service Agreement will be provided to CUSTOMER in a satisfactory manner by the FRANCHISED BUSINESS. CUSTOMER acknowledges that only those Services and/or Additional Services specifically identified in the Service Plan will be provided under this Service Agreement.
- Additional services, not included in FRANCHISED BUSINESS's Service Charge, to be performed upon request, priced per occurrence, at CUSTOMER'S expense, include:

<i>Additional Services</i>	<i>Charge</i>	<i>Area</i>	<i>Square Footage</i>
a.	\$		
b.	\$		
c.	\$		
d.	\$		
e.	\$		

Additional services accepted by: _____

Signature

- (a) The term of this Service Agreement is for one (1) year. This one-year period shall begin on the date services are scheduled to begin. This Service Agreement shall automatically extend for additional one (1) year periods, unless at least thirty (30) days prior to each anniversary of the date services are scheduled to begin, either party gives the other written notice of its intent not to renew.

(b) Termination/Notice: If a party to this Service Agreement fails to perform its obligations (the "non-performing party"), the party claiming non-performance shall send the non-performing party written notice, specifying the manner of non-performance. This notice will provide that the non-performing party shall have fifteen (15) days from receipt of the notice to cure or correct the items of non-performance (the "Cure Period"). If these items are not corrected or cured within the Cure Period, the claiming party may issue a thirty (30) day written notice of termination and/or pursue other available remedies for default.

If the CUSTOMER's notice under this ¶6(b) concerns service issues, the CUSTOMER shall permit the FRANCHISED BUSINESS access to the premises during the Cure Period to cure the service issue; and shall also accompany the FRANCHISED BUSINESS on an inspection of the premises during the fifteen (15) day cure period. Failure to comply will entitle FRANCHISED BUSINESS to collect the full amount due through the Term of this Service Agreement.

(c) Notwithstanding the above, FRANCHISED BUSINESS may, but shall not be obligated to, terminate this Service Agreement immediately for non-payment by CUSTOMER of Service Charges due.

7. The Service Charge will remain in effect for one year unless there are changes in the original specifications for the premises. In the event of such changes, CUSTOMER will advise FRANCHISED BUSINESS accordingly, and an adjustment in the Service Charge, as agreed to by the parties, will be made.
8. CUSTOMER agrees that it will not employ or contract with any of FRANCHISED BUSINESS's employees during the term of this Service Agreement or for one hundred and eighty (180) days after termination of this Service Agreement, without FRANCHISED BUSINESS'S written consent.
9. COVERALL will bill CUSTOMER monthly on behalf of the FRANCHISED BUSINESS. CUSTOMER agrees to pay COVERALL the amount that is due and owing under the terms of this Service Agreement within 10 days of billing date. Late payments will incur service and finance charges. In the event of default on payment, CUSTOMER agrees to pay COVERALL's and the FRANCHISED BUSINESS's attorney's fees and costs for collection.
10. Services shall be performed as stated in the Service Plan attached to this Service Agreement with the exception of the following six (6) legal holidays: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day. No Service Charge credits will be issued for these holidays. However, service can be provided on these holidays at an additional cost if required. Services shall be scheduled during the hours approved or directed by manager/owner.
11. If "Additional Special Services" are included in the Service Plan attached to this Service Agreement, and if CUSTOMER cancels any periodic Special Services described therein for which a prorated monthly charge is included in CUSTOMER'S total monthly Service Charge, any amount owing by CUSTOMER for Special Services performed prior to the cancellation shall be payable in full no later than five (5) days after the cancellation.
12. The undersigned warrant and represent that they have full authority to enter into this Service Agreement, and that it will be binding upon the parties and their respective successors and assigns.
13. This Service Agreement and attached exhibits constitute the complete agreement of the parties concerning the provision of cleaning services to the CUSTOMER, and supersedes all other prior or contemporaneous agreements between the parties, whether written or oral, on the same subject. No waiver or modification of this Service Agreement shall be valid unless in writing and executed by FRANCHISED BUSINESS and CUSTOMER. Additionally, in no event shall the terms and conditions of any purchase order or other form subsequently submitted by CUSTOMER to FRANCHISED BUSINESS becomes a part of this Service Agreement, and FRANCHISED BUSINESS shall not be bound by any such terms and conditions.
14. This Service Agreement may be assigned by the FRANCHISED BUSINESS to COVERALL; and shall be automatically assigned to COVERALL upon (a) termination of FRANCHISED BUSINESS's Janitorial Franchise Agreement for any reason; (b) expiration of the Janitorial Franchise Agreement; or (c) unsatisfactory service to the CUSTOMER that is not timely cured by FRANCHISED BUSINESS.

CUSTOMER: BayTree/CCD

FRANCHISED BUSINESS: Office Cleaners, LLC

Signature and Date

James Hunter 7/23/2023

Signature and Date

Jeremy LeBrun

Print Name and Title, Its Authorized Representative

James Hunter, Franchise Business Owner

Print Name and Title, Its Authorized Representative

Email Address

Service Start Date

Please email or fax signed contract to:

MODIFIED WORK SCHEDULE
COVERALL CLEANING CONCEPTS' *work schedule:*

<u>Category/Service</u>	<u>How often? 3x a wk</u>
GENERAL CLEANING	
OFFICES, ENTRANCES, RECEPTION AREAS, HALLWAYS, PATIENT ROOMS, LOBBY AREAS.	
Dust and clean using disinfecting all purpose spray and glass cleaner all fixtures and office furniture including file cabinets, desks, credenzas, counter tops. Pick up loose debris and maintain pool area clean.	
Comments _____	<u>3</u> times week
Spot clean doors, frames, walls and switches with disinfecting all-purpose spray cleaner.	
Comments _____	<u>3</u> times week
Empty all wastepaper receptacles and take trash to a designated area. Including garbage in pool area and tennis courts.	
Comments _____	<u>3</u> times week
Wipe all internal partition glass and entrance glass of smudges and fingerprints, using disinfecting glass cleaner, if applicable.	
Comments _____	<u>3</u> times week
Clean and sanitize drinking fountains / water coolers using disinfecting all-purpose spray cleaner, if applicable.	
Comments _____	<u>3</u> times week
Clean and sanitize all telephones using disinfecting all purpose spray cleaner.	
Comments _____	<u>3</u> times week
Wipe down or vacuum baseboards.	
Comments _____	<u>1</u> times month
Vacuum fabric covered furnishings. Wipe other furniture using disinfecting all-purpose spray cleaner.	
Comments _____	<u>3</u> times week
Clean and disinfect all chrome chairs, tables, lobby furniture, countertops using disinfecting all-purpose spray cleaner.	
Comments _____	<u>3</u> times week
Dust all high and low vertical and horizontal surfaces and corners not cleaned in the course of normal dusting with electrostatic dusting cloths.	
Comments _____	<u>1</u> times month

Dust blinds, sills, jams, light fixtures, ceiling vents and picture frames with electrostatic dusting cloths.

Comments _____ **1** times **month**

FLOOR MAINTENANCE

Vacuum with approved backpack units and remove fresh spots from all carpeted areas using approved disinfectants and encapsulating carpet spotting tools.

Comments _____ **3** times **week**

Dust mop LVCT and resilient floor areas. **3** times **week**

Mop all hard surface floor areas using disinfecting finished floor cleaner.

Comments _____ **3** times **week**

KITCHEN/LUNCH EATING AREA

All kitchen counters, cabinet fronts, tables and sinks cleaned with disinfecting all purpose spray and glass cleaner.

Comments _____ **3** times **week**

Clean and disinfect exterior of appliances using disinfecting all purpose spray and glass cleaner.

Comments _____ **3** times **week**

Restock kitchen paper and soap products.

Comments _____ **3** times **week**

Clean microwaves inside and outside using disinfecting all purpose spray and glass cleaner and wipe inside with clean cloth and water to remove any disinfectant residue.

Comments _____ **3** times **week**

RESTROOMS

Clean and polish all dispensers and fixtures. Clean and disinfect wash basins, toilet bowls, urinals, and counter tops using disinfecting restroom cleaner. Remove bugs, cobwebs & sweep in front of outside bathrooms.

Comments _____ **3** times **week**

Spot clean walls and toilet partitions with disinfecting all purpose spray cleaner. If applicable.

Comments _____ **3** times **week**

Mop all hard surface floor areas using disinfecting finished floor cleaner.

Comments _____ **3** times **week**

Polish all metal and mirrors using disinfecting all purpose spray and glass cleaner.

Comments _____ **3** times **week**

Restock expendable products such as paper towels, toilet tissue, hand soap, liners and deodorant products.

Comments _____ **3** times **week**

SPECIAL FLOOR CARE SERVICES

Spray buff floors _____ times **wk/month/year**

Machine scrub floors _____ times **wk/month/year**

Burnish floors _____ times **wk/month/year**

Scrub & Recoat floors _____ times **wk/month/year**

Strip & Wax floors _____ times **wk/month/year**

Carpets Shampooed/Steam Cleaned _____ times **wk/month/year**

Bonnet Carpets _____ times **wk/month/year**

ADDITIONAL DUTIES

_____ times a **week**

_____ times **week**

_____ times **week/month**

_____ times **week/month**

_____ times **week/month**

CLOSING INSTRUCTIONS

Clean and organize janitor closet **3** times **week**

Turn off lights as instructed **3** times **week**

Lock doors and windows as instructed **3** times **week**

Set alarms as instructed **3** times **week**

BAYTREE POOL, PAVILLION & TENNIS COURT SCOPE OF WORK

THE FOLLOWING IS A SCOPE OF WORK TO BE PROVIDED TO OUR JANITORIAL SERVICES COMPANY. THE COMPANY MUST BE LICENSED AND BONDED PROVIDING PROOF ANNUALLY TO THE DISTRICT MANAGER. THE COMPANY MUST COMPLETE THE DUTIES THREE (3) DAYS PER WEEK, PREFERABLY M/W/F.

DUTIES:

- 1) CLEAN AND DISINFECT BOTH BATHROOMS EACH VISIT
- 2) EMPTY TRASH CANS AND DISPOSE OF ANY TRASH AROUND POOL, PAVILLION AND TENNIS COURTS
- 3) SWEEP COBWEBS AND BUGS FROM BATHROOM WALLS, WINDOWS, UNDER ROOFS AND IN SHOWERS
- 4) STRAIGHTEN ALL LOUNGE CHAIRS, TABLES AND CHAIRS AS NEEDED. BLOW OFF THE POOL DECK AS NEEDED.
- 5) PICKUP LITTER IN AND AROUND THE POOL, PAVILLION AND TENNIS COURT AREAS
- 6) SWEEP UP ANY BROKEN GLASS IN AND AROUND THE POOL, PAVILLION AND TENNIS COURTS
- 7) REPORT ANY ISSUES OR CONCERNS TO THE DISTRICT MANAGER

SECTION C



Brevard County Solid Waste Management

Debris Removal from Private Roadways

RIGHT OF ENTRY / HOLD HARMLESS / DUPLICATION OF BENEFITS CERTIFICATION

RIGHT OF ENTRY: I certify that I am the authorized agent of the Association or Owner of the private roadways in the community described below, and that I have the legal authority to enter into this Agreement. I certify that the Association or Owner is the legal owner of the private roadways described below. The Association / Owner grants freely and without coercion the right of access and entry to said property to Brevard County, its employees, contractors, and agents, for the purpose of removing and/or clearing disaster-generated debris from the private roadways.

HOLD HARMLESS: This Agreement does not create an obligation upon Brevard County Solid Waste to perform debris removal. The Association or Owner agrees to hold harmless Brevard County, the State of Florida, the United States of America including the Federal Emergency Management Agency (FEMA), and their respective employees, agents, contractors and assigns, for any and all liability, loss or damages of any type whatsoever, either to the below-described private roadways and/or adjacent properties, any improvements on, or a part of the properties, or to persons situated thereon. The Association or Owner releases, discharges, and waives any claims demand, losses, costs, judgments, as well as any action, either legal or equitable, that might arise by reason of any action of or failure to act by the County, State, FEMA and their employees, contractors, and agents, while removing disaster-generated debris from the private roadway.

DUPLICATION OF BENEFITS: Many property insurance policies have coverage to pay for removal of storm-generated debris. The Association / Owner understands that Federal law (42 U.S. C. 5155 et seq.) requires the Association/Owner to reimburse Brevard County for the cost of removing the storm-generated debris to the extent that removal is covered by such insurance policy. I also understand that I must provide a copy of the proof/statement of loss from my insurance company, if any, to Brevard County. When the Association / Owner receives payment, from its insurance company or any other source, for debris removal, the Association / Owner agrees to notify and send payment and proof/statement of loss to Brevard County. The Association / Owner understands that all disaster-related funding, including for debris removal from private roadways, is subject to audit by the County, State or Federal government.

COMMUNITY / ASSOCIATION NAME / DESCRIPTION

Address: _____

Printed Name: _____ **Signature:** _____

Title: _____ **Date:** _____

Telephone No. _____ **Email:** _____

SECTION D

**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 2024** at **1:30 PM at the Baytree National Golf Links Meeting Room, 8207 National Drive, Melbourne, FL 32940** as follows:

Wednesday, October 4, 2023
Wednesday, December 6, 2023
Wednesday, February 7, 2024
Wednesday, April 3, 2024
Wednesday, May 1, 2024
Wednesday, June 5, 2024
Wednesday, August 7, 2024

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 14, 2023
Tuesday, January 9, 2024
Tuesday, March 12, 2024
Tuesday, July 9, 2024

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.

Jeremy LeBrun
Governmental Management Services – Central Florida, LLC
District Manager

SECTION VI

SECTION A

RESOLUTION 2023-06

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, 2023, AND ENDING SEPTEMBER 30, 2024; 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, 2023, and ending September 30, 2024 (“**Fiscal Year 2024**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE 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, 2024.”
- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District for Fiscal Year 2024, 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	\$ _____
TOTAL CAPITAL PROJECTS FUND	\$ _____
TOTAL PAVEMENT MANAGEMENT FUND	\$ _____
TOTAL COMMUNITY BEAUTIFICATION FUND	\$ _____
TOTAL ALL FUNDS FY24	\$ _____

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2024 or within 60 days following the end of the Fiscal Year 2024 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 2nd DAY OF August, 2023.

ATTEST:

**BAYTREE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Adopted FY2024 Budget

Baytree

Community Development District



**Proposed Budget
FY 2024**



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Baytree
Community Development District
Proposed Budget FY 2024
General Fund

Description	Adopted Budget FY2023	Actual thru 06/30/23	Projected Next 3 Months	Total Projected 09/30/23	Proposed Budget FY 2024
Revenues					
Maintenance Assessments	\$995,884	\$1,000,588	\$0	\$1,000,588	\$995,884
Miscellaneous Income (IOB Cost Share Agreement)	\$48,639	\$28,808	\$24,238	\$53,046	\$47,979
Miscellaneous Income	\$9,250	\$2,995	\$200	\$3,195	\$9,250
Interest	\$0	\$19	\$0	\$19	\$0
Total Revenues	\$1,053,773	\$1,032,410	\$24,438	\$1,056,848	\$1,053,113
Expenditures					
<i>Administrative</i>					
Supervisor Fees	\$11,000	\$8,800	\$2,000	\$10,800	\$12,000
FICA Expense	\$842	\$673	\$153	\$826	\$918
Engineering	\$36,050	\$17,765	\$10,000	\$27,765	\$36,050
Assessment Administration	\$7,500	\$7,500	\$0	\$7,500	\$7,875
Attorney Fees	\$24,000	\$16,554	\$6,000	\$22,554	\$24,000
Annual Audit	\$3,265	\$3,265	\$0	\$3,265	\$3,350
Management Fees	\$44,274	\$33,206	\$11,069	\$44,274	\$46,488
Information Technology	\$1,800	\$1,350	\$450	\$1,800	\$1,890
Website Maintenance	\$1,200	\$900	\$300	\$1,200	\$1,260
Telephone	\$250	\$0	\$0	\$0	\$250
Postage	\$2,000	\$2,569	\$150	\$2,719	\$2,000
Insurance	\$31,100	\$28,686	\$0	\$28,686	\$39,783
Tax Collector Fee	\$19,918	\$20,011	\$0	\$20,011	\$19,918
Printing & Binding	\$1,500	\$906	\$225	\$1,131	\$1,500
Legal Advertising	\$5,000	\$243	\$2,000	\$2,243	\$5,000
Other Current Charges	\$3,000	\$367	\$120	\$487	\$3,000
Office Supplies	\$250	\$87	\$45	\$132	\$250
Property Taxes	\$350	\$336	\$0	\$336	\$350
Property Appraiser	\$250	\$234	\$0	\$234	\$250
Dues, Licenses & Subscriptions	\$175	\$175	\$0	\$175	\$175
Administrative Expenditures	\$193,724	\$143,627	\$32,512	\$176,138	\$206,307

Baytree
Community Development District
Proposed Budget FY 2024
General Fund

Description	Adopted Budget FY2023	Actual thru 06/30/23	Projected Next 3 Months	Total Projected 09/30/23	Proposed Budget FY 2024
<i><u>Operation and Maintenance</u></i>					
Security Contract	\$214,805	\$155,860	\$57,215	\$213,074	\$222,284
Gate Maintenance	\$1,200	\$12,464	\$522	\$12,986	\$15,200
Security Gatehouse Maintenance	\$9,500	\$6,636	\$350	\$6,986	\$6,000
Telephone/Internet - Gatehouse/Pool	\$6,300	\$4,262	\$1,789	\$6,051	\$6,818
Transponders	\$5,000	\$0	\$5,000	\$5,000	\$5,000
Field Management Fees	\$31,022	\$23,267	\$7,756	\$31,022	\$32,573
Electric	\$54,075	\$42,968	\$14,400	\$57,368	\$56,700
Water & Sewer	\$13,915	\$9,503	\$3,600	\$13,103	\$15,120
Gas	\$7,150	\$8,206	\$300	\$8,506	\$9,115
Trash Removal	\$613	\$459	\$153	\$613	\$643
Maintenance - Lakes	\$38,531	\$30,550	\$10,550	\$41,100	\$42,440
Maintenance - Landscape Contract	\$98,398	\$83,558	\$29,837	\$113,395	\$129,076
Maintenance - Additional Landscape	\$15,000	\$36,578	\$0	\$36,578	\$20,000
Maintenance - Pool	\$19,944	\$28,155	\$5,353	\$33,508	\$30,000
Maintenance - Irrigation	\$9,214	\$8,204	\$1,000	\$9,204	\$9,214
Maintenance - Lighting	\$5,000	\$16,224	\$1,190	\$17,414	\$6,000
Maintenance - Monuments	\$4,000	\$39	\$1,000	\$1,039	\$4,000
Maintenance - Fountain	\$700	\$685	\$295	\$980	\$1,180
Maintenance - Other Field (R&M General)	\$5,000	\$8,184	\$2,000	\$10,184	\$5,928
Maintenance - Recreation	\$1,500	\$3,890	\$0	\$3,890	\$1,500
Holiday Landscape Lighting	\$16,092	\$12,092	\$0	\$12,092	\$16,092
Operating Supplies	\$750	\$0	\$0	\$0	\$750
Sidewalk/Curb Cleaning	\$15,000	\$10,985	\$0	\$10,985	\$15,000
Miscellaneous	\$1,000	\$55	\$500	\$555	\$1,000
O&M Expenditures	\$573,708	\$502,823	\$142,810	\$645,633	\$651,633
Total Expenditures	\$767,431	\$646,450	\$175,321	\$821,771	\$857,940
<i><u>Other Financing Uses</u></i>					
Transfer Out - Capital Projects- Paving - Baytree	\$97,981	\$0	\$97,981	\$97,981	\$25,051
Transfer Out - Capital Projects - Paving - IOB Funds	\$32,019	\$0	\$32,019	\$32,019	\$8,187
Transfer Out - Capital Projects - Reserves	\$64,041	\$32,021	\$32,020	\$64,041	\$65,093
Transfer Out - Community Beautification Fund	\$45,265	\$0	\$40,000	\$40,000	\$45,265
Transfer Out - Rebalance First Quarter Operating	\$47,036	\$0	\$0	\$0	\$51,577
Total Other Financing Uses	\$286,342	\$32,021	\$202,020	\$234,041	\$195,173
Total Expenditures & Other Financing	\$1,053,773	\$678,470	\$377,342	\$1,055,812	\$1,053,113
Net Change in Fund Balance	\$0	\$353,940	(\$352,904)	\$1,037	\$0

Baytree
Community Development District
FISCAL YEAR 2024

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 2024

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 2024

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: COST OF \$24.61 PER HOUR FOR 359 DAYS	\$212,040
HOLIDAY HOURS: COST OF \$36.42 PER HOUR FOR 6 DAYS	\$5,244
CONTINGENCY	\$5,000
	\$222,284

Gate Maintenance

Represents expenditures for maintenance and repairs for the automated gate entrance systems. The District currently has a contract with Access Control Technologies.

Security Gatehouse Maintenance

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

Baytree

Community Development District

FISCAL YEAR 2024

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	\$215	\$2,580
630 BAYTREE DR BACK GATE	\$150	\$1,800
8207 NATIONAL DR POOL AREA	\$145	\$1,800
CONTINGENCY		\$638
		\$6,818

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)	\$2,714	\$32,573
		\$32,573

Baytree Community Development District FISCAL YEAR 2024

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	\$17	\$198
02781-39043	8207 NATIONAL DR # POOL HSE	\$551	\$6,615
04080-73153	609 BAYTREE DR # WALL	\$17	\$198
04396-25492	8205 NATIONAL DR # COURTS	\$50	\$595
09459-03086	8147 OLD TRAMWAY DR # ENTRANCE	\$22	\$265
11105-10375	7948 DAVENTRY DR # WALL	\$17	\$198
14771-79517	345 BAYTREE DR # PUMP	\$44	\$529
15604-14425	8005 KINGSWOOD WAY # FOUNTAIN	\$331	\$3,969
36008-52200	602 BAYTREE DR # SIGN	\$22	\$265
46619-40025	8253 OLD TRAMWAY DR # ENT SIGN	\$28	\$331
47131-19107	1409 SOUTHPOINTE CT# ENT SIGN	\$17	\$198
67950-66148	7951 DAVENTRY DR # PUMP STREET	\$50	\$595
724916-0156	7942 KINGSWOOD WAY #LIGHTS	\$22	\$265
73679-10572	201 BAYTREE DR # GRD HSE	\$121	\$1,455
83711-46575	8005 KINGSWOOD WAY # STREET LIGHTS	\$2,977	\$35,721
86596-45173	8005 KINGSWOOD WAY # PUMP	\$154	\$1,852
88573-27285	687 DEERHURST DR # PUMP	\$77	\$926
91260-64568	8128 OLD TRAMWAY DR # SIGN	\$17	\$198
99142-26460	8005 KINGSWOOD WAY# GATE	\$22	\$265
	Contingency		\$2,060
			\$56,700

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	\$66	\$794
167895-118058	8207 NATIONAL DR #POOL	\$882	\$10,584
	CONTINGENCY		\$3,742
			\$15,120

Baytree Community Development District FISCAL YEAR 2024

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	\$551	\$6,615
CONTINGENCY		\$2,500
		<u>\$9,115</u>

Trash Removal

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

DESCRIPTION	MONTHLY AMOUNT	ANNUAL AMOUNT
96 Gallon Trash Toter	\$54	\$643
		<u>\$643</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	\$2,930	\$35,160
NATURAL AREAS MANAGEMENT: CONTRACT COST OF \$880 BI-MONTHLY		\$5,280
CONTINGENCY		\$2,000
		<u>\$42,440</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	\$9,946	\$119,352
CONTINGENCY		\$9,724
		<u>\$129,076</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 2024

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	\$900	\$8,100
JUNE THRU AUGUST - 5 DAYS/WEEK	\$1,100	\$3,300
CONTINGENCY - POOL REPAIRS		\$4,000
VENDOR: COVERALL OF ORLANDO		
JANITORIAL SERVICES	\$661	\$7,932
SUPPLIES		\$6,668
		\$30,000

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 and \$40 per month.

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 2024

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 2024
Capital Projects Reserve

Description	Adopted Budget FY2023	Actual thru 06/30/23	Projected Next 3 Months	Total Projected 09/30/23	Proposed Budget FY 2024
Revenues:					
Interest Income	\$0	\$2	\$0	\$2	\$0
Total Revenues	\$0	\$2	\$0	\$2	\$0
Expenditures:					
Lake Bank Restoration/Evaluation	\$30,000	\$34,100	\$0	\$34,100	\$35,000
Sidewalk/Gutter Repair	\$10,000	\$0	\$10,000	\$10,000	\$14,500
Drainage Maintenance	\$8,000	\$9,745	\$0	\$9,745	\$10,000
Curb -Tree Trimming/Replacements	\$4,000	\$0	\$4,000	\$4,000	\$6,500
Recreation Area Improvements	\$5,000	\$0	\$5,000	\$5,000	\$0
Gate Operators	\$0	\$17,501	\$0	\$17,501	\$0
Bank Fees	\$600	\$342	\$114	\$456	\$600
Total Expenditures	\$57,600	\$61,688	\$19,114	\$80,802	\$66,600
<i>Other Financing Sources</i>					
Beginning Fund Balance	\$2,521	\$24,521	\$0	\$24,521	\$7,762
Transfer In	\$64,041	\$32,021	\$32,020	\$64,041	\$65,093
Total Other Financing Sources	\$66,561	\$56,542	\$32,020	\$88,562	\$72,855
Net Change in Fund Balance	\$8,961	(\$5,144)	\$12,906	\$7,762	\$6,255

Baytree CDD - Capital Improvement Program			
Project Description	FY 2024	FY 2025	FY 2026
Lake Bank Restoration	\$ 35,000	\$ 30,000	\$ 30,000
Sidewalk /Gutter Repair	\$ 14,500	\$ 14,500	\$ 14,500
Drainage Maintenance	\$ 10,000	\$ 10,000	\$ 10,000
Curb - Tree Trimming/Replacements	\$ 6,500	\$ 6,500	\$ 6,500
Tennis Court Lights	\$ -	\$ 2,000	\$ -
Pool Furniture	\$ -	\$ -	\$ 4,000
Total	\$ 66,000	\$ 63,000	\$ 65,000

Baytree
Community Development District
Proposed Budget FY 2024
Pavement Management

Description	Adopted Budget FY2023	Actual thru 06/30/23	Projected Next 3 Months	Total Projected 09/30/23	Proposed Budget FY 2024
Revenues:					
Interest Income	\$0	\$23	\$0	\$23	\$0
Total Revenues	\$0	\$23	\$0	\$23	\$0
Expenditures:					
Bank Fees	\$500	\$342	\$114	\$456	\$600
Sidewalk Repairs	\$0	\$73,123	\$0	\$73,123	\$0
Roadway Paving	\$0	\$190,822	\$0	\$190,822	\$0
Total Expenditures	\$500	\$264,287	\$114	\$264,401	\$600
<i>Other Financing Sources</i>					
Beginning Fund Balance	\$457,388	\$457,398	\$0	\$457,398	\$323,019
Transfer In - Baytree	\$97,981	\$0	\$97,981	\$97,981	\$25,051
Transfer In - IOB	\$32,019	\$0	\$32,019	\$32,019	\$8,187
Total Other Financing Sources	\$587,388	\$457,398	\$130,000	\$587,398	\$356,257
Net Change in Fund Balance	\$586,888	\$193,133	\$129,886	\$323,019	\$355,657

	CARRY FORWARD SPLIT	
	FY 2023	FY 2024
BAYTREE	\$208,482	\$232,934
IOB	\$114,537	\$122,724
	<u>\$323,019</u>	<u>\$355,657</u>

Baytree
Community Development District
Proposed Budget FY 2024
Community Beautification

Description	Adopted Budget FY2023	Actual thru 06/30/23	Projected Next 3 Months	Total Projected 09/30/23	Proposed Budget FY 2024
Revenues:					
Interest	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures:					
Bank Fees	\$400	\$150	\$0	\$150	\$400
Total Expenditures	\$400	\$150	\$0	\$150	\$400
<i>Other Financing Sources</i>					
Beginning Fund Balance	\$19,510	\$19,560	\$0	\$19,560	\$59,410
Transfer In - Baytree	\$45,265	\$0	\$40,000	\$40,000	\$45,265
Total Other Financing Sources	\$64,775	\$19,560	\$40,000	\$59,560	\$104,675
Net Change in Fund Balance	\$64,375	\$19,410	\$40,000	\$59,410	\$104,275

Baytree

Community Development District O&M Assessment Calculation

	FY 2023	FY 2024	
Net Assessments	\$995,884	\$995,884	
Discounts (4%)	\$41,663	\$41,663	
Gross Assessments	\$1,037,547	\$1,037,547	
Less : Golf Course (2.25%)	\$23,345	\$23,345	
Adjusted Gross	\$1,014,202	\$1,014,202	
Assessable Units:			
Phase 1	304	304	
Phase 2	157	157	
Total	461	461	
			<u>Change From</u> <u>2023</u>
Per Unit O & M Assessments	\$2,200.00	\$2,200.00	\$0.00

FY 2024 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 FY2024

	FY24 Proposed Budget
Security	\$222,284
Maintenance - Gate/Gatehouse	\$21,200
Telephone - Gatehouse	\$6,818
Utilities ¹	\$6,293
Maintenance - Lighting	\$1,875
Capital Reserve - Paving Management ²	\$8,187
Total	\$266,658
Less: Golf Course Contribution (2.25%)	(\$6,000)
Total to be assessed To Baytree CDD & Isles of Baytree HOA	\$260,658
 Total Number of Lots	
Baytree Phase I	304
Baytree Phase II	157
Isles of Baytree	104
	565
 Total Per Lot Assessment	 \$461
Total Expenses divided by Total Units	
 Adopted Amount for Isles of Baytree HOA for FY24	 \$47,979
 Notes	
Total Utilities	
201 Baytree Drive Guardhouse	\$3,710
201 Baytree Drive Guardhouse - Water	\$780
8005 Kingswood Way - Street Lights	\$1,803
	\$6,293
 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 FY24 Paving Management	 \$33,238
IOB Shared Cost	\$8,187

SECTION B

RESOLUTION 2023- 07

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 2023/2024; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the 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, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”), 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 2023/2024; and

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

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the 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 2nd day of August 2023.

ATTEST:

**BAYTREE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Budget

Exhibit B: Assessment Roll

SECTION VII

SECTION A

5/3/23

Item #	Action Item	Assigned To:	Status	Date Added	Estimated Start	Estimated Completion	Comments
1	Recreation Area Improvements	LeBrun/Hatton	Ongoing	7/9/20	2022		Quotes for pool deck received & reviewed, review of references
2	Beautification Fund Plans for FY 23	Mills/Hatton	Ongoing	7/9/20	2023		Preserve cutback commenced, final detail & cleanup work still to be completed

SECTION B

SECTION 1

MEMORANDUM

TO: District Manager

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

DATE: July 20, 2023

RE: 2023 Legislative Update

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

1. Chapter 2023 – 134, Laws of Florida (SB 346). The legislation requires contracts for construction services between a local government entity and a contractor to include a “punch list”¹ of items required to render complete, satisfactory, and acceptable the construction services contracted for, which punch list outlines the estimated cost of each item necessary to complete the work. The law requires local governments to pay all portions of the contract balance, except for 150 percent of the portion of the contract balance attributed to those projects on the punch list, within 20 days after the punch list is created, subject to certain exceptions. The legislation limits a local government’s ability to withhold payment of certain amounts under the contract to only those subject to a written good faith dispute or claims against public surety bonds. The law clarifies that a local government must pay the undisputed portions of a contract within 20 days of the request for payment. Lastly, the legislation amends the definition of “public works project” in section 255.0992, F.S., to include any construction, maintenance, repair, renovation, remodeling, or improvement activity that is paid for with state-appropriated funds. The effective date of this act is July 1, 2023.

2. Chapter 2023 – 17, Laws of Florida (SB 102). The legislation makes various changes and additions to affordable housing related programs and policies at both the state and local level. With regard to local governments, the law:

- Preempts local government requirements regarding zoning, density, and height to allow for streamlined development of affordable housing in commercial and mixed-use zoned areas under certain circumstances. Developments that meet the requirements may not require a zoning change or comprehensive plan amendment.

¹ The punch list is created within a contractually-specified timeframe after the contractor reaches substantial completion of the construction services as defined in the contract, or if that is not defined, then after the project reaches beneficial occupancy or use. If the contract is valued at less than \$10 million, then the punch list must be developed within 30 calendar days; if the contract is valued at \$10 million or more, then the punch list must be developed within 45 calendar days.

- Removes a local government’s ability to approve affordable housing on residential parcels by bypassing state and local laws that may otherwise preclude such development, while retaining such right for commercial and industrial parcels.
- Removes a provision that allows local governments to impose rent control under certain circumstances, preempting rent control ordinances entirely.
- Requires counties and cities to update and electronically publish the inventory of publicly owned properties, for counties including property owned by a dependent special district, which may be appropriate for affordable housing development.
- Authorizes the Florida Housing Finance Corporation, through contract with the Florida Housing Coalition, to provide technical assistance to local governments to facilitate the use or lease of county or municipal property for affordable housing purposes.
- Requires local governments to maintain a public written policy outlining procedures for expediting building permits and development orders for affordable housing projects.
- Provides that the Keys Workforce Housing Initiative is an exception to evacuation time requirements and that comprehensive plan and land use amendments approved under that initiative are valid.

The effective date of this act is July 1, 2023.

3. Chapter 2023 – 31, Laws of Florida (SB 1604). The law makes a number of changes relating to comprehensive plans and land development regulations. Of interest to special districts, section 4 of the legislation amends section 189.031, F.S., to preclude independent special districts from complying with the terms of any development agreement, which is executed within three months preceding the effective date of a law, which modifies the manner of selecting members of the governing body of the special district from election to appointment or appointment to election. The newly elected or appointed governing body of the special district must review within four months of taking office any such development agreement and vote on whether to seek readoption of the agreement. The law applies to any development agreement that is in effect on, or is executed after July 1, 2023, which is the effective date of this law. Section 4 of the Act expires July 1, 2028, unless reviewed and reenacted by the Legislature.

4. Chapter 2023 – 28, Laws of Florida (HB 3). This legislation codifies and extends the policy adopted by the Trustees² requiring all investment decisions relating to the state retirement system be based solely on pecuniary factors³. The law extended that policy to all funds managed by the State Board of Administration (SBA), all funds of the state Treasury, all local government retirement plans, investments of local government surplus funds, and investments of funds raised by citizen support and direct-support organizations. Investment managers who invest public funds on behalf of any of these entities may not sacrifice investment return or take additional investment risk to promote any non-pecuniary factor. The law requires any contract between a governmental

² The Governor, Chief Financial Officer, and Attorney General serve as the SBA’s Board of Trustees.

³ The term “pecuniary factor” is defined as a factor that is expected “to have a material effect on the risk or return of an investment based on appropriate investment horizons consistent with applicable investment objectives and funding policy. The term does not include the consideration of the furtherance of any social, political, or ideological interests.”

entity⁴ and an investment manager executed, amended, or renewed on or after July 1, 2023, to contain a provision requiring the investment manager to include a disclaimer in an external communication, if the communication is to a company in which the investment manager has invested public funds and discusses social, political, or ideological interests. The required disclaimer must state: “The views and opinions expressed in this communication are those of the sender and do not reflect the views and opinions of the people of the state of Florida.” All contracts with investment managers executed, amended, or renewed on or after July 1, 2023, may be unilaterally terminated if certain communications of an investment manager include discussion of social, political, or ideological interests and omit the required disclaimer.

In addition, the legislation prohibits bond issuers⁵ from issuing an environmental, social, and corporate governance (ESG) bond or paying for a third-party verifier that certifies or verifies that a bond may be designated or labeled as an ESG bond⁶, renders opinions or produces a report on ESG compliance, among other ESG-related services. Issuers are also prohibited from contracting with a rating agency whose ESG scores for the issuer will have a direct, negative impact on the issuer’s bond ratings.

The act further prohibits consideration of social, political, or ideological beliefs in state and local government contracting, and explicitly notes that this includes all political subdivisions of the state. Specifically, the law prohibits an awarding body from (1) requesting documentation or considering a vendor’s social, political, or ideological beliefs when determining if the vendor is a responsible vendor; or (2) giving a preference to a vendor based on the vendor’s social, political, or ideological beliefs.

Lastly, the legislation amends the definition of a “qualified public depository” to prohibit government entities from depositing funds in banks that make it a practice to deny or cancel services of their customers based on a person’s political opinions, speech, affiliations, lawful ownership or sales of firearms, production of fossil fuels or other factors related to ESG. Pursuant to current law, all public deposits may only be deposited in a qualified public depository. The effective date of this legislation is July 1, 2023.

5. Chapter 2023 – 32, Laws of Florida (SB 258). The legislation bans the use of prohibited applications⁷ on devices issued to an employee or officer by a public employer, or otherwise used on a network that is owned, operated, or maintained by a public employer. This law requires the Department of Management Services (DMS) to create and maintain a list of prohibited applications of any Internet application that it deems to present a security risk in the form of

⁴ The law defines “governmental entity” to mean a state, regional, county, municipal, special district, or other political subdivision whether executive, judicial, or legislative, including, but not limited to, a department, division, board, bureau, commission, authority, district, or agency thereof, or a public school, Florida College System institution, state university, or associated board.

⁵ Any public body corporate and politic authorized or created by general or special law and granted the power to issue bonds.

⁶ An ESG bond is any bond that has been designated or labeled as a bond that will be used to finance a project with an ESG purpose, including, but not limited to, green bonds, Certified Climate Bonds, GreenStar designated bonds, and other environmental bonds marketed as promoting a generalized or global environmental objective; social bonds marketed as promoting a social objective; and sustainability bonds and sustainable development goal bonds marketed as promoting both environmental and social objectives. It includes bonds self-designated by the issuer as ESG-labeled bonds and those designated as ESG-labeled bonds by a third-party verifier.

⁷ A “prohibited application” is defined as any application that participates in certain activities, such as conducting cyber-espionage against a public employer, and that is created, maintained, or owned by a foreign principal.

unauthorized access to, or temporary unavailability of the public employer’s records, digital assets, systems, networks, servers, or information. Public employers must block access to any prohibited application via their wireless networks and virtual private networks; restrict access to any prohibited application on any government cell phone, laptop, desktop computer, tablet computer, or other electronic device that can connect to the Internet that has been issued to an employee or officer for a work-related purpose; and retain the ability to remotely wipe and uninstall any prohibited application from any such device that is believed to have been adversely impacted by a prohibited application. The legislation requires an employee or officer of a CDD to remove any prohibited application from his or her government-issued device within 15 days of the DMS’ publication of its list of prohibited applications, and within 15 days of any subsequent update to the list of prohibited applications. The effective date of this legislation is July 1, 2023.

6. Chapter 2023 – 33, Laws of Florida (SB 264). The legislation restricts the issuance of government contracts or economic development incentives to foreign entities that are owned by, controlled by or organized under the laws of a foreign country of concern⁸. The law further prohibits a foreign principal⁹ from owning or acquiring agricultural land or other interests in real property on or within 10 miles of a military installation or critical infrastructure facility. A foreign principal that owns agricultural land acquired before July 1, 2023, may continue to hold such land and must register with the Florida Department of Agriculture and Consumer Services (DACS) by January 1, 2024. If the property owned or acquired before July 1, 2023, is on or within 10 miles of a military installation or critical infrastructure facility, the foreign principal must similarly register with the Department of Economic Opportunity by December 31, 2023. The law prohibits the People’s Republic of China, the Chinese Communist Party, its officials and members, other political party official or members, other legal entities or subsidiaries organized under the laws of, or having a principal place of business in, China or its political subdivisions, or other persons domiciled in China, who are not U.S. citizens or lawful permanent residents of the United States, from purchasing or acquiring an interest in, real property in Florida. Finally, the act amends s. 836.05, F.S., relating to criminal threats and extortion, to provide that a person who violates the statute while acting as a foreign agent for the purpose of benefitting a foreign country of concern, commits a first degree felony. The effective date of this legislation is July 1, 2023.

7. Chapter 2023 – 264, Laws of Florida (SB 7008). The legislation amends Section 119.071(3)(c)1., F.S., to save from repeal, the public records exemption for information relating to the following information held by an agency:

- Building plans;
- Blueprints;
- Schematic drawings; and

⁸ The People’s Republic of China, The Russian Federation, The Islamic Republic of Iran, The Democratic People’s Republic of Korea, The Republic of Cuba, The Venezuelan Regime of Nicolas Maduro, or The Syrian Arab Republic, including any agency of or other entity within significant control of such foreign country of concern.

⁹ “Foreign principal” means: The government or any official of the government of a foreign country of concern; A political party or member of a political party or any subdivision of a political party in a foreign country of concern; A partnership, association, corporation, organization, or other combination of persons organized under the laws of, or having its principal place of business in, a foreign country of concern, or a subsidiary of such entity; or o Any person who is domiciled in a foreign country of concern and is not a citizen or lawful permanent resident of the United States.

- Diagrams, including draft, preliminary, and final formats, which depict the internal layout or structural elements of an attractions and recreation facility, entertainment or resort complex, industrial complex, retail and service development, office development, health care facility, or hotel or motel development.

The effective date of this act is October 1, 2023.

8. Chapter 2023 – 75, Laws of Florida (HB 7007). The legislation removes the scheduled repeal date of the public record and public meeting exemptions for security or fire safety system plans under Sections 119.071(3)(a) and 286.0113(1), F.S., thereby maintaining the public record and public meeting exemptions for such plans. The effective date of this act is October 1, 2023.

For convenience, we have included copies of the legislation referenced in this memorandum. We request that you include this memorandum as part of the agenda packages for upcoming meetings of the governing boards of those special districts in which you serve as the District Manager and this firm serves as District Counsel. For purposes of the agenda package, it is not necessary to include the attached legislation, as we can provide copies to anyone requesting the same. Copies of the referenced legislation are also accessible by visiting this link: <http://laws.flrules.org/>.

SECTION VIII

SECTION A

**Baytree
Community Development District**

ANNUAL FINANCIAL REPORT

September 30, 2022

Baytree Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2022

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REPORT OF INDEPENDENT AUDITORS

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

Report on Audit of the Financial Statements

Opinion

We have audited the financial statements of the governmental activities and each major fund of Baytree Community Development District (the "District"), as of and for the year ended September 30, 2022, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements 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, 2022, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management 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; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

To the Board of Supervisors
Baytree Community Development District

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

Auditor's Responsibility for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

To the Board of Supervisors
Baytree Community Development District

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board* who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge 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 16, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations 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 16, 2023

Baytree Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022

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, 2022**

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, 2022.

- ◆ The District's total assets exceeded total liabilities by \$6,601,941 (net position). Net investment in capital assets was \$5,985,944 and unrestricted net position was \$615,997.
- ◆ Governmental activities revenues totaled \$995,404 while governmental activities expenses totaled \$915,676.

**Baytree Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

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	
	2022	2021
Current assets	\$ 649,115	\$ 536,247
Capital assets, net	<u>5,985,944</u>	<u>6,030,767</u>
Total Assets	<u>6,635,059</u>	<u>6,567,014</u>
Current liabilities	<u>33,118</u>	<u>44,801</u>
Net investment in capital assets	5,985,944	6,031,818
Net position - unrestricted	<u>615,997</u>	<u>490,395</u>
Total Net Position	<u><u>\$ 6,601,941</u></u>	<u><u>\$ 6,522,213</u></u>

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

The decrease in current liabilities is related to the decrease in accounts payable in the current year.

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

**Baytree Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

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	
	2022	2021
Program Revenues		
Charges for services	\$ 908,339	\$ 855,982
General Revenues		
Investment earnings	43	32
Miscellaneous	87,022	52,761
Total Revenues	<u>995,404</u>	<u>908,775</u>
Expenses		
General government	166,352	157,586
Physical environment	749,324	734,459
Total Expenses	<u>915,676</u>	<u>892,045</u>
Change in Net Position	79,728	16,730
Net Position - Beginning of Year	<u>6,522,213</u>	<u>6,505,483</u>
Net Position - End of Year	<u>\$ 6,601,941</u>	<u>\$ 6,522,213</u>

The increase in charges for services is related to an increase in special assessments in the current year.

The increase in miscellaneous revenues is related to a contribution received for a paving project in the current year.

The increase in general government is related to a increase in insurance expenses in the current year.

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

**Baytree Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

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, 2022 and September 30, 2021.

<u>Description</u>	<u>Governmental Activities</u>	
	<u>2022</u>	<u>2021</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	2,255,869
Equipment	116,273	96,273
Accumulated depreciation	<u>(1,852,781)</u>	<u>(1,787,958)</u>
Total Capital Assets, depreciated	<u>519,361</u>	<u>564,184</u>
 Total Capital Assets	 <u><u>\$ 5,985,944</u></u>	 <u><u>\$ 6,030,767</u></u>

Current year activity consisted of additions of \$40,000 and a deletion of \$20,000 to equipment and depreciation of \$84,823.

General Fund Budgetary Highlights

Budgeted expenditures exceeded actual expenditures primarily due to less pool maintenance, security and miscellaneous expenditures than were anticipated.

The September 30, 2022 budget was amended for higher security and gatehouse maintenance costs than were originally anticipated.

**Baytree Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

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 2023.

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 East Livingston Street, Orlando, Florida 32801.

Baytree Community Development District
STATEMENT OF NET POSITION
September 30, 2022

	Governmental Activities
ASSETS	
Current Assets	
Cash	\$ 531,156
Investments	1,030
Accounts receivable	15,388
Assessments receivable	63
Prepaid expenses	44,232
Deposits	57,246
Total Current Assets	649,115
Capital Assets, Not Being Depreciated	
Land and improvements	5,466,583
Capital Assets, Being Depreciated	
Infrastructure	2,255,869
Equipment	116,273
Accumulated depreciation	(1,852,781)
Total Non-Current Assets	5,985,944
Total Assets	6,635,059
 LIABILITIES	
Current Liabilities	
Accounts payable	33,118
 NET POSITION	
Net investment in capital assets	5,985,944
Unrestricted	615,997
Total Net Position	\$ 6,601,941

See accompanying notes to financial statements.

Baytree Community Development District
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2022

Functions/Programs	Expenses	Program Revenues	Net (Expense) Revenues and Changes in Net Position
		Charges for Sevices	Governmental Activities
Governmental Activities			
General government	\$ (166,352)	\$ 200,415	\$ 34,063
Physical environment	(749,324)	707,924	(41,400)
Total Governmental Activities	\$ (915,676)	\$ 908,339	(7,337)
	General Revenues		
	Investment income		43
	Miscellaneous revenues		87,022
	Total General Revenues		87,065
	Change in Net Position		79,728
	Net Position - October 1, 2021		6,522,213
	Net Position - September 30, 2022		\$ 6,601,941

See accompanying notes to financial statements.

Baytree Community Development District
BALANCE SHEET –
GOVERNMENTAL FUNDS
September 30, 2022

	General	Capital Projects	Total Governmental Funds
ASSETS			
Cash	\$ 86,923	\$ 444,233	\$ 531,156
Investments	1,030	-	1,030
Accounts receivable	15,388	-	15,388
Assessments receivable	63	-	63
Prepaid expenses	44,232	-	44,232
Deposits	-	57,246	57,246
Total Assets	\$ 147,636	\$ 501,479	\$ 649,115
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 33,118	\$ -	\$ 33,118
 DEFERRED INFLOWS OF RESOURCES			
Unavailable revenues	4,571	-	4,571
 FUND BALANCES			
Nonspendable-prepaid expenses/deposits Assigned	44,232	57,246	101,478
Capital projects	-	444,233	444,233
Unassigned	65,715	-	65,715
Total Fund Balances	109,947	501,479	611,426
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 147,636	\$ 501,479	\$ 649,115

See accompanying notes to financial statements.

Baytree Community Development District
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2022

Total Governmental Fund Balances	\$ 611,426
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, \$116,273, net of accumulated depreciation, \$(1,852,781), used in governmental activities are not current financial resources and therefore, are not reported at the fund level.	5,985,944
Unavailable revenues are recognized as a deferred inflow at the fund level, revenues are recognized when earned at the government-wide level.	<u>4,571</u>
Net Position of Governmental Activities	<u><u>\$ 6,601,941</u></u>

See accompanying notes to financial statements.

Baytree Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
For the Year Ended September 30, 2022

	General	Capital Projects	Total Governmental Funds
Revenues			
Special assessments	\$ 908,339	\$ -	\$ 908,339
Investment income	1	42	43
Miscellaneous revenues	50,502	33,000	83,502
Total Revenues	<u>958,842</u>	<u>33,042</u>	<u>991,884</u>
Expenditures			
Current			
General government	165,225	1,127	166,352
Physical environment	583,621	80,880	664,501
Capital outlay	-	40,000	40,000
Total Expenditures	<u>748,846</u>	<u>122,007</u>	<u>870,853</u>
Excess of revenues over/(under) expenditures	<u>209,996</u>	<u>(88,965)</u>	<u>121,031</u>
Other Financing Sources/(Uses)			
Transfers in	-	215,657	215,657
Transfers out	<u>(215,657)</u>	<u>-</u>	<u>(215,657)</u>
Total Other Financing Sources/(Uses)	<u>(215,657)</u>	<u>215,657</u>	<u>-</u>
Net Change in Fund Balances	(5,661)	126,692	121,031
Fund Balances - October 1, 2021	<u>115,608</u>	<u>374,787</u>	<u>490,395</u>
Fund Balances - September 30, 2022	<u>\$ 109,947</u>	<u>\$ 501,479</u>	<u>\$ 611,426</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, 2022

Net Change in Fund Balances - Total Governmental Funds	\$	121,031
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, \$40,000, was exceeded by depreciation, \$(84,823), in the current period.		(44,823)
Unavailable revenues are recognized as a deferred inflow at the fund level. However, at the government-wide level revenue is recognized when earned.		<u>3,520</u>
Change in Net Position of Governmental Activities	\$	<u><u>79,728</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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Special assessments	\$ 905,346	\$ 905,346	\$ 908,339	\$ 2,993
Investment income	-	-	1	1
Miscellaneous revenues	52,519	53,569	50,502	(3,067)
Total Revenues	<u>957,865</u>	<u>958,915</u>	<u>958,842</u>	<u>(73)</u>
Expenditures				
Current				
General government	163,167	164,106	165,225	(1,119)
Physical environment	541,799	600,107	583,621	16,486
Total Expenditures	<u>704,966</u>	<u>764,213</u>	<u>748,846</u>	<u>15,367</u>
Total revenues over/(under expenditures)	<u>252,899</u>	<u>194,702</u>	<u>209,996</u>	<u>15,294</u>
Other Financing Sources/(Uses)				
Transfers out	<u>(252,899)</u>	<u>(215,657)</u>	<u>(215,657)</u>	<u>-</u>
Net Change in Fund Balances	<u>-</u>	<u>(20,955)</u>	<u>(5,661)</u>	<u>15,294</u>
Fund Balances - October 1, 2021	<u>-</u>	<u>20,955</u>	<u>115,608</u>	<u>94,653</u>
Fund Balances - September 30, 2022	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 109,947</u>	<u>\$ 109,947</u>

See accompanying notes to financial statements.

Baytree Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

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, 2022

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, 2022

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, 2022

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, 2022

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, Deferred Inflows of Resources, 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, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities, Deferred Inflows of Resources, 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, 2022**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**4. Assets, Liabilities, Deferred Inflows of Resources, 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, \$611,426, differs from “net position” of governmental activities, \$6,601,941, 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	116,273
Accumulated depreciation	<u>(1,852,781)</u>
Total	<u>\$ 5,985,944</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>\$ 4,571</u>
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Baytree Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

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, \$121,031, differs from the “change in net position” for governmental activities, \$79,728, 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	\$	40,000
Depreciation		(84,823)
Total		<u><u>(44,823)</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>3,520</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, 2022, the District's bank balance was \$561,959 and the carrying value was \$531,156. 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, 2022

NOTE C – CASH AND INVESTMENTS (CONTINUED)

Investments

As of September 30, 2022, the District had the following investments and maturities:

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

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

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

As of September 30, 2022, 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, 2022 were typical of these items during the fiscal year then ended.

Baytree Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE D – CAPITAL ASSETS

Capital Asset activity for the year ended September 30, 2022 was as follows:

	Balance 10/1/21	Additions	Deletions	Balance 09/30/22
<u>Governmental Activities:</u>				
Capital assets, not depreciated:				
Land and improvements	\$ 5,466,583	\$ -	\$ -	\$ 5,466,583
Capital assets, being depreciated:				
Infrastructure	2,255,869	-	-	2,255,869
Equipment	96,273	40,000	(20,000)	116,273
Total Capital Assets, Being Depreciated	<u>2,352,142</u>	<u>40,000</u>	<u>(20,000)</u>	<u>2,372,142</u>
Less accumulated depreciation for:				
Infrastructure	(1,694,854)	(75,196)	-	(1,770,050)
Equipment	(93,104)	(9,627)	20,000	(82,731)
Total Accumulated Depreciation	<u>(1,787,958)</u>	<u>(84,823)</u>	<u>20,000</u>	<u>(1,852,781)</u>
Total Capital Assets Depreciated, Net	<u>564,184</u>	<u>(44,823)</u>	<u>-</u>	<u>519,361</u>
Governmental Activities Capital Assets	<u>\$ 6,030,767</u>	<u>\$ (44,823)</u>	<u>\$ -</u>	<u>\$ 5,985,944</u>

Depreciation of \$84,823 was allocated to physical environment.

NOTE E – INTERFUND ACTIVITY

Transfers for the year ended September 30, 2022, consisted of the following:

<u>Transfers In</u>	<u>Transfers Out</u>
	General Fund
Capital Projects Fund	<u>\$ 215,657</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, 2022

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, 2022, 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, 2022 was \$44,319.



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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, as listed in the table of contents, of Baytree Community Development District, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated June 16, 2023.

Report on 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 or significant deficiencies may exist that have not been identified.

To the Board of Supervisors
Baytree Community Development District

Report on Compliance and Other Matters

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

Purpose of this Report

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



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

June 16, 2023



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, 2022, and have issued our report thereon dated June 16, 2023.

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 16, 2023, 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.

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, 2022.

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: 4
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: 21
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$10,800
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$914,621
- 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, 2021, 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:

- 1) The rate or rates of non-ad valorem special assessments imposed by the District: \$2,200
- 2) The amount of special assessments collected by or on behalf of the District: Total special assessments collected was \$908,339.
- 3) 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
Revenues			
Special assessments	\$ 905,346	\$ 908,339	\$ 2,993
Miscellaneous revenues	52,519	50,502	(2,017)
Investment income	-	1	1
Total Revenues	<u>957,865</u>	<u>958,842</u>	<u>977</u>
Expenditures			
Current			
General government	163,167	165,225	(2,058)
Physical environment	541,799	583,621	(41,822)
Total Expenditures	<u>704,966</u>	<u>748,846</u>	<u>(43,880)</u>
Total revenues over/(under expenditures)	252,899	209,996	(42,903)
Other Financing Sources/(Uses)			
Transfers out	<u>(252,899)</u>	<u>(215,657)</u>	<u>37,242</u>
Net changes in fund balance	-	(5,661)	(5,661)
Fund Balances - October 1, 2021	<u>-</u>	<u>115,608</u>	<u>115,608</u>
Fund Balances - September 30, 2022	<u>\$ -</u>	<u>\$ 109,947</u>	<u>\$ 109,947</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 16, 2023



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

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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, 2022. 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, 2022.

*Berger Toombs Elam
Gaines + Frank*

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

June 16, 2023

SECTION B

Baytree Community Development District

Summary of Check Register

May 1, 2023 to June 30, 2023

Fund	Date	Check No.'s	Amount
General Fund	5/1/23	600 - 604	\$ 7,202.50
	5/10/23	605 - 615	\$ 35,945.90
	5/23/23	616 - 625	\$ 28,954.72
	6/5/23	626 - 630	\$ 32,040.26
	6/16/23	631 - 638	\$ 18,427.75
	6/26/23	639 - 648	\$ 49,304.59
	6/30/23	649	\$ 3,050.00
			\$ 174,925.72
Pavement Management Fund	5/23/23	22	\$ 19,067.00
	6/30/23	23	\$ 19,082.00
			\$ 38,149.00
Payroll	<u>May 2023</u>		
	April Simmons	50614	\$ 184.70
	Gilbert M. Mills Jr.	50615	\$ 184.70
	Janice Hill	50616	\$ 184.70
	Richard C. Bosseler	50617	\$ 184.70
	Richard L. Brown	50618	\$ 184.70
	<u>June 2023</u>		
	April Simmons	50619	\$ 184.70
	Janice Hill	50620	\$ 184.70
	Richard C. Bosseler	50621	\$ 184.70
	Richard L. Brown	50622	\$ 184.70
			\$ 1,662.30

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/01/23	00019	4/01/23	588	202304	320	53800	46200			*	900.00		
			POOL MAINTENANCE APR 23										
		4/01/23	588	202304	320	53800	46900			*	40.00		
			FOUNTAIN MAINT APR 23										
									BEACH POOL SERVICE			940.00	000600
5/01/23	00004	3/31/23	180460	202303	310	51300	31500			*	787.50		
			GENERAL COUNSEL MAR 23										
									BILLING, COCHRAN, LYLES, MAURO&RAMSEY			787.50	000601
5/01/23	00039	4/07/23	442797	202304	320	53800	47000			*	2,930.00		
			AQUATIC WEED CNTRL APR 23										
									ECOR INDUSTRIES			2,930.00	000602
5/01/23	00246	4/19/23	04192023	202304	320	53800	47200			*	800.00		
			REIMBURSE TREE REMOVAL										
									JACKIE CURLEY			800.00	000603
5/01/23	00124	2/27/23	02272023	202304	320	53800	51300			*	870.00		
			PRESSURE WASH TENNIS CRT										
		4/17/23	04172023	202304	320	53800	51300			*	625.00		
			PRESSURE WASH TENNIS PARK										
		4/17/23	04172023	202304	320	53800	51300			*	250.00		
			PRESSURE WASH PAVILION										
									KENNETH G HORN			1,745.00	000604
5/10/23	00247	4/17/23	367	202304	320	53800	47200			*	1,000.00		
			OAK TREE REMOVAL/GRIND										
									ARBOR ADVOCATES, LLC			1,000.00	000605
5/10/23	00047	4/30/23	S90155	202304	320	53800	41100			*	3,087.53		
			REPAIR BARRIER GATE										
									ACCESS CONTROL TECHNOLOGIES			3,087.53	000606
5/10/23	00193	4/15/23	15800369	202304	320	53800	46200			*	50.00		
			ONE TIME CLNG PATIO TABLE										
									COVERALL NORTH AMERICA, INC DBA			50.00	000607
5/10/23	00200	4/12/23	1804172	202304	320	53800	34500			*	3,966.48		
			SECURITY SVCS 04/16-04/12										
		4/19/23	1804190	202304	320	53800	34500			*	3,966.48		
			SECURITY SVCS 04/12-4/19										
		4/26/23	1804212	202304	320	53800	34500			*	3,966.51		
			SECURITY SVCS 04/20-04/26										
									DSI SECURITY SERVICES			11,899.47	000608

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
5/10/23	00039	4/10/23 442993	202304 320-53800-41100	QTRLY PEST CONTROL ECOR INDUSTRIES	*	60.00	60.00 000609
5/10/23	00008	5/02/23 8-117-74	202304 310-51300-42000	6 DELIVERIES 04/27/23 FEDEX	*	223.93	223.93 000610
5/10/23	00052	4/17/23 672012	202304 320-53800-47500	FLOODLIGHTS REPLACED FLORIDA BULB & BALLAST INC.	*	307.85	307.85 000611
5/10/23	00121	5/09/23 05-BID-5	202304 320-53800-46200	POOL PERMIT FY23 FLORIDA DEPARTMENT OF HEALTH	*	350.00	350.00 000612
5/10/23	00021	5/01/23 463	202305 310-51300-34000	MANAGEMENT FEES MAY23	*	3,689.50	4,061.32 000613
		5/01/23 463	202305 310-51300-35200	WEBSITE ADMIN MAY23	*	100.00	
		5/01/23 463	202305 310-51300-35100	INFORMATION TECH MAY23	*	150.00	
		5/01/23 463	202305 310-51300-51000	OFFICE SUPPLIES MAY23	*	.33	
		5/01/23 463	202305 310-51300-42000	POSTAGE MAY23	*	6.44	
		5/01/23 463	202305 310-51300-42500	COPIES MAY23	*	115.05	
				GOVERNMENTAL MANAGEMENT SERVICES			
5/10/23	00016	10/07/22 45667	202210 320-53800-47200	TREATED VEGETATION	*	150.00	14,854.75 000614
		4/04/23 46436	202304 320-53800-47300	LANDSCAPE MAINT APR23	*	9,945.75	
		4/05/23 46495	202304 320-53800-47400	REPLACED IRRIGATION VALVE	*	425.00	
		4/05/23 46501	202304 320-53800-47400	REPLACED IRRIGATION VALVE	*	659.00	
		4/10/23 46535	202304 320-53800-47200	REPAIR FLORATAM	*	375.00	
		4/10/23 46536	202304 320-53800-47200	CLEAN AND REMOVE TREES	*	3,150.00	
		4/10/23 46547	202303 320-53800-47200	TREATED VEGETATION MAR23	*	150.00	
				TROPIC-CARE OF FLORIDA, INC.			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
5/10/23	00225	4/27/23 0076946-	202305 320-53800-43300	96 GALLON TOTER MAY23	*	51.05	
WASTE MANAGEMENT CORPORATE SERVICES							51.05 000615
5/23/23	00247	4/13/23 374	202304 320-53800-47200	TREE ELEVATION	*	725.00	
		4/17/23 368	202304 320-53800-47200	TREE REMOVAL/GRIND STUMP	*	1,150.00	
		4/18/23 369	202304 320-53800-47200	GRIND STUMP/TREE REMOVAL	*	1,050.00	
		4/20/23 366	202304 320-53800-47200	TREE REMOVAL/GRIND STUMP	*	675.00	
ARBOR ADVOCATES, LLC							3,600.00 000616
5/23/23	00047	4/28/23 S91588	202304 320-53800-41100	REPLACE GEAR REDUCER	*	1,935.65	
		4/28/23 S91633	202304 320-53800-41100	REPLACED FUSE/GATE	*	354.58	
		5/05/23 S91983	202305 320-53800-41100	REPLACE MOTOR PULLEY	*	628.01	
		5/18/23 S92660	202304 320-53800-41100	BACK ENT GATE REINSTALLED	*	351.46	
ACCESS CONTROL TECHNOLOGIES							3,269.70 000617
5/23/23	00193	2/22/23 15800359	202301 320-53800-46200	TRASH PICKUP JAN 23	*	150.00	
		3/01/23 15800361	202303 320-53800-46200	CLEANING MAR 23	*	431.00	
		3/09/23 15800364	202302 320-53800-46200	TRASH PICK UP FEB 23	*	150.00	
		4/01/23 15800366	202304 320-53800-46200	CLEANING APR 23	*	431.00	
		4/10/23 15800369	202303 320-53800-46200	TRASH PICK UP MAR 23	*	150.00	
		4/21/23 15800369	202304 320-53800-46200	POOL FURNITURE CLEANED	*	750.00	
		5/01/23 15800370	202305 320-53800-46200	CLEANING MAY 23	*	431.00	
		5/10/23 15800373	202304 320-53800-46200	TRASH PICKUP APR 23	*	150.00	
COVERALL NORTH AMERICA, INC DBA							2,643.00 000618
5/23/23	00243	5/13/23 42815213	202305 320-53800-41100	DIAGNOSTIC CHARGE	*	49.00	
DIAL DURON SERVICE COMPANY							49.00 000619

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CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/23/23	00200	5/03/23	1804286	202304	320-53800-34500		SECURITY 4/27/23-5/3/23	*	3,966.48		
		5/10/23	1804305	202305	320-53800-34500		SECURITY 5/4/23-5/10/23	*	3,966.48		
DSI SECURITY SERVICES										7,932.96	000620
5/23/23	00039	5/05/23	445001	202305	320-53800-47000		AQUATIC WEED CNTRL MAY 23	*	2,930.00		
ECOR INDUSTRIES										2,930.00	000621
5/23/23	00123	5/10/23	W32474	202305	320-53800-47500		POLE LIGHT HEAD REPLACED	*	5,294.00		
EAU GALLIE ELECTRIC INC.										5,294.00	000622
5/23/23	00008	5/09/23	8-125-01	202304	310-51300-42000		1 DELIVERY 4/27/23	*	27.20		
FEDEX										27.20	000623
5/23/23	00053	4/10/23	2163-752	202304	320-53800-49000		ALUMINUM SIGNS	*	320.48		
FASTSIGNS										320.48	000624
5/23/23	00021	5/01/23	464	202305	320-53800-34000		FIELD MANAGEMENT MAY 23	*	2,585.17		
		5/01/23	464	202305	320-53800-49000		FLAGS	*	91.95		
		5/01/23	464	202305	320-53800-47500		MONUMENT LIGHTING	*	39.25		
		5/01/23	464	202305	320-53800-41100		FLOORING FOR GUARDHOUSE	*	172.01		
GOVERNMENTAL MANAGEMENT SERVICES										2,888.38	000625
6/05/23	00132	5/02/23	40696	202305	320-53800-34500		SECURITY 5/2-5/10	*	660.00		
BREVARD COUNTY SHERIFF'S OFFICE										660.00	000626
6/05/23	00004	4/30/23	181090	202304	310-51300-31500		GENERAL COUNSEL APR 23	*	2,079.00		
BILLING, COCHRAN, LYLES, MAURO&RAMSEY										2,079.00	000627
6/05/23	00200	5/17/23	1804327	202305	320-53800-34500		SECURITY 05/11-05/17	*	3,966.48		
		5/24/23	1804344	202305	320-53800-34500		SECURITY 05/18-05/24	*	3,966.48		
DSI SECURITY SERVICES										7,932.96	000628

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/05/23	00124	5/22/23	05222023	202305	320	320-53800	51200		SIDEWALK/CURB CLEANING KENNETH G HORN	*	8,900.00	8,900.00	000629
6/05/23	00016	5/03/23	46563	202305	320	320-53800	47300		LANDSCAPING MAINT MAY23	*	9,945.75		
		5/10/23	46599	202305	320	320-53800	47400		REPLACED IRRIGATION VALVE	*	150.00		
		5/11/23	46645	202305	320	320-53800	47200		INSTALLED BLUE DAZE	*	172.55		
		5/11/23	46648	202305	320	320-53800	47200		INJECTION TO MEDJOOLES TROPIC-CARE OF FLORIDA, INC.	*	2,200.00	12,468.30	000630
6/16/23	00047	5/31/23	S93504	202305	320	320-53800	41100		REPLCD TRANSCORE READER ACCESS CONTROL TECHNOLOGIES	*	297.44	297.44	000631
6/16/23	00132	5/16/23	40759	202305	320	320-53800	34500		SECURITY 5/16-5/24 BREVARD COUNTY SHERIFF'S OFFICE	*	660.00	660.00	000632
6/16/23	00224	5/24/23	2281655	202304	310	310-51300	31100		GENERAL ENGINEERING APR23 DEWBERRY ENGINEERS, INC	*	1,420.00	1,420.00	000633
6/16/23	00200	5/31/23	1804364	202305	320	320-53800	34500		SECURITY 05/25-05/31 DSI SECURITY SERVICES	*	4,249.92	4,249.92	000634
6/16/23	00039	5/30/23	444922	202305	320	320-53800	47000		NAT VEGETATION MGMT MAY23	*	880.00		
		6/02/23	447149	202306	320	320-53800	47000		AQUATIC WEED CONTRL JUN23 ECOR INDUSTRIES	*	2,930.00	3,810.00	000635
6/16/23	00008	6/06/23	8-153-72	202306	310	310-51300	42000		6 DELIVERIES 6/1/23 FEDEX	*	277.76	277.76	000636
6/16/23	00021	6/01/23	465	202306	320	320-53800	34000		FIELD MANAGEMENT JUN23	*	2,585.17		
		6/01/23	465	202306	320	320-53800	49000		POOL SHOWERHEAD/CHAIR MAT	*	671.64		
		6/01/23	465	202306	320	320-53800	41100		FLOORING FOR GUARDHOUSE	*	315.15		

BAYT --BAYTREE-- MBYINGTON

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/01/23	466		202306 310-51300-34000	MANAGEMENT FEES JUN23		*	3,689.50		
6/01/23	466		202306 310-51300-35200	WEBSITE ADMIN JUN23		*	100.00		
6/01/23	466		202306 310-51300-35100	INFORMATION TECH JUN23		*	150.00		
6/01/23	466		202306 310-51300-51000	OFFICE SUPPLIES JUN23		*	23.46		
6/01/23	466		202306 310-51300-42000	POSTAGE JUN23		*	45.66		
6/01/23	466		202306 310-51300-42500	COPIES JUN23		*	81.00		
GOVERNMENTAL MANAGEMENT SERVICES								7,661.58	000637
6/16/23	00225	5/25/23	0081678- 202306 320-53800-43300	96 GALLON TOTES JUN23		*	51.05		
WASTE MANAGEMENT CORPORATE SERVICES								51.05	000638
6/26/23	00047	6/16/23	S94127 202306 320-53800-41100	ADJSTD ANTENNA/TRANSCORE		*	350.00		
ACCESS CONTROL TECHNOLOGIES								350.00	000639
6/26/23	00019	5/01/23	729 202305 320-53800-46200	POOL MAINTENANCE MAY23		*	900.00		
		5/01/23	729 202305 320-53800-46900	FOUNTAIN MAINT MAY23		*	40.00		
		6/01/23	12839 202306 320-53800-46200	POOL MAINTENANCE JUN23		*	1,100.00		
		6/01/23	12839 202306 320-53800-46900	FOUNTAIN MAINT JUN23		*	40.00		
		6/01/23	12889 202305 320-53800-46200	RPLCD IRON SUMP PUMP		*	563.00		
BEACH POOL SERVICE								2,643.00	000640
6/26/23	00004	5/31/23	181549 202305 310-51300-31500	GENERAL COUNSEL MAY23		*	2,585.00		
BILLING, COCHRAN, LYLES, MAURO&RAMSEY								2,585.00	000641
6/26/23	00193	6/12/23	15800378 202305 320-53800-46200	TRASH PICKUP MAY23		*	150.00		
COVERALL NORTH AMERICA, INC DBA								150.00	000642
6/26/23	00200	6/07/23	1804442 202306 320-53800-34500	SECURITY 6/1 - 6/7		*	3,966.48		
		6/14/23	1804460 202306 320-53800-34500	SECURITY 6/8 - 6/14		*	3,966.48		

BAYT --BAYTREE-- MBYINGTON

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		6/21/23 1804478	202306 320-53800-34500	SECURITY 6/15 - 6/21	*	3,966.49	
				DSI SECURITY SERVICES			11,899.45 000643
6/26/23	00053	6/14/23 2163-765	202306 320-53800-49000	REFLECTIVE VYNIL PVC SIGN	*	97.39	
				FASTSIGNS			97.39 000644
6/26/23	00210	6/08/23 30308A	202306 320-53800-46900	QTRLY FOUNTAIN CLEANING	*	175.00	
				FOUNTAIN DESIGN GROUP			175.00 000645
6/26/23	00248	6/16/23 06162023	202306 320-53800-47200	REIMBURS - TREE REMOVAL	*	400.00	
				LUCIAN GANDOLFO			400.00 000646
6/26/23	00142	6/14/23 1137	202306 320-53800-51500	TREAT RUSTED NAILS PAINT	*	1,200.00	
				SMARTER PAINTING LLC			1,200.00 000647
6/26/23	00016	5/23/23 46676	202305 320-53800-47200	REMOVAL OF PEPPER TREES	*	3,000.00	
		6/01/23 46708	202306 320-53800-47300	LANDSCAPE MAINT JUN23	*	9,945.75	
		6/02/23 46677	202306 320-53800-47400	REPAIRED IRRIGATION BREAK	*	225.00	
		6/02/23 46684	202306 320-53800-47200	REMOVED QUEEN PALM	*	400.00	
		6/02/23 46719	202306 320-53800-47200	GRNDNG/CTNG CONSERVATION	*	5,600.00	
		6/09/23 46742	202306 320-53800-47200	STUMP GRINDING-KINGSWOOD	*	175.00	
		6/09/23 46743	202306 320-53800-47400	RPLCD MIST HEADS/NOZZLES	*	714.00	
		6/13/23 46803	202306 320-53800-47400	RPLCD IRRIGATION VALVES	*	9,745.00	
				TROPIC-CARE OF FLORIDA, INC.			29,804.75 000648
6/30/23	00224	6/21/23 2295223	202305 310-51300-31100	GENERAL ENGINEERING MAY23	*	3,050.00	
				DEWBERRY ENGINEERS, INC			3,050.00 000649

TOTAL FOR BANK F 174,925.72
 TOTAL FOR REGISTER 174,925.72

BAYT --BAYTREE-- MBYINGTON

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
5/23/23	00007	5/15/23 051523	202305 600-53800-46000	REMOVE/REPLACE SIDEWALK DON BO, INC.	*	19,067.00	19,067.00 000022
6/30/23	00006	6/23/23 1419	202306 600-53800-46000	ROADWAY SEALING/STRIPING POTHOLE HEROES LLC	*	19,082.00	19,082.00 000023
TOTAL FOR BANK C						38,149.00	
TOTAL FOR REGISTER						38,149.00	

SECTION C

Baytree
Community Development District

Unaudited Financial Reporting
June 30, 2023



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9	<hr/>	<u>Assessment Receipt Schedule</u>

Baytree
Community Development District
Combined Balance Sheet
June 30, 2023

	<i>General Fund</i>	<i>Capital Reserve Funds</i>	<i>Totals Governmental Funds</i>
Assets:			
<u>Cash:</u>			
Operating Fund	\$ 446,055	\$ -	\$ 446,055
Capital Reserves	\$ -	\$ 22,102	\$ 22,102
Pavement Management	\$ -	\$ 193,133	\$ 193,133
Community Beautification	\$ -	\$ 19,410	\$ 19,410
<u>Investments:</u>			
Custody	\$ 1,050	\$ -	\$ 1,050
Due from Capital Projects	\$ 27,246	\$ -	\$ 27,246
Total Assets	\$ 474,351	\$ 234,645	\$ 708,996
Liabilities:			
Accounts Payable	\$ 10,464	\$ -	\$ 10,464
Due to General Fund	\$ -	\$ 27,246	\$ 27,246
Total Liabilities	\$ 10,464	\$ 27,246	\$ 37,710
Fund Balance:			
Assigned for:			
Capital Reserves	\$ -	\$ (5,144)	\$ (5,144)
Pavement Management	\$ -	\$ 193,133	\$ 193,133
Community Beautification	\$ -	\$ 19,410	\$ 19,410
Unassigned	\$ 463,887	\$ -	\$ 463,887
Total Fund Balances	\$ 463,887	\$ 207,399	\$ 671,286
Total Liabilities & Fund Balance	\$ 474,351	\$ 234,645	\$ 708,996

Baytree
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2023

	Adopted Budget	Prorated Budget Thru 06/30/23	Actual Thru 06/30/23	Variance
Revenues:				
Maintenance Assessments	\$ 995,884	\$ 995,884	\$ 1,000,588	\$ 4,704
IOB Cost Share Agreement	\$ 48,639	\$ 28,808	\$ 28,808	\$ -
Miscellaneous Income	\$ 9,250	\$ 6,938	\$ 2,995	\$ (3,943)
Interest Income	\$ -	\$ -	\$ 19	\$ 19
Total Revenues	\$ 1,053,773	\$ 1,031,630	\$ 1,032,410	\$ 781
Expenditures:				
General & Administrative:				
Supervisor Fees	\$ 11,000	\$ 8,800	\$ 8,800	\$ -
FICA Expense	\$ 842	\$ 673	\$ 673	\$ -
Engineering	\$ 36,050	\$ 27,038	\$ 17,765	\$ 9,273
Assessment Administration	\$ 7,500	\$ 7,500	\$ 7,500	\$ -
Attorney Fees	\$ 24,000	\$ 18,000	\$ 16,554	\$ 1,446
Annual Audit	\$ 3,265	\$ 3,265	\$ 3,265	\$ -
Management Fees	\$ 44,274	\$ 33,206	\$ 33,206	\$ 0
Information Technology	\$ 1,800	\$ 1,350	\$ 1,350	\$ -
Website Maintenance	\$ 1,200	\$ 900	\$ 900	\$ -
Telephone	\$ 250	\$ 188	\$ -	\$ 188
Postage	\$ 2,000	\$ 2,000	\$ 2,569	\$ (569)
Insurance	\$ 31,100	\$ 31,100	\$ 28,686	\$ 2,414
Tax Collector Fee	\$ 19,918	\$ 19,918	\$ 20,011	\$ (94)
Printing & Binding	\$ 1,500	\$ 1,125	\$ 906	\$ 219
Legal Advertising	\$ 5,000	\$ 3,750	\$ 243	\$ 3,507
Other Current Charges	\$ 3,000	\$ 2,250	\$ 367	\$ 1,883
Office Supplies	\$ 250	\$ 188	\$ 87	\$ 100
Property Taxes	\$ 350	\$ 350	\$ 336	\$ 14
Property Appraiser	\$ 250	\$ 250	\$ 234	\$ 16
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Subtotal General & Administrative	\$ 193,724	\$ 162,024	\$ 143,627	\$ 18,398

Baytree
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2023

	Adopted Budget	Prorated Budget Thru 06/30/23	Actual Thru 06/30/23	Variance
<i>Operations & Maintenance</i>				
Security Contract	\$ 214,805	\$ 161,104	\$ 155,860	\$ 5,244
Gate Maintenance	\$ 1,200	\$ 1,200	\$ 12,464	\$ (11,264)
Guardhouse Maintenance	\$ 9,500	\$ 9,500	\$ 6,636	\$ 2,864
Telephone/Internet - Gatehouse/Pool	\$ 6,300	\$ 4,725	\$ 4,262	\$ 463
Transponders	\$ 5,000	\$ -	\$ -	\$ -
Field Management Fees	\$ 31,022	\$ 23,267	\$ 23,267	\$ 0
Electric	\$ 54,075	\$ 40,556	\$ 42,968	\$ (2,412)
Water & Sewer	\$ 13,915	\$ 10,436	\$ 9,503	\$ 934
Gas	\$ 7,150	\$ 7,150	\$ 8,206	\$ (1,056)
Trash Removal	\$ 613	\$ 459	\$ 459	\$ (0)
Maintenance - Lakes	\$ 38,531	\$ 28,898	\$ 30,550	\$ (1,652)
Maintenance - Landscape Contract	\$ 98,398	\$ 73,798	\$ 83,558	\$ (9,759)
Maintenance - Additional Landscape	\$ 15,000	\$ 15,000	\$ 36,578	\$ (21,578)
Maintenance - Pool	\$ 19,944	\$ 19,944	\$ 28,155	\$ (8,211)
Maintenance - Irrigation	\$ 9,214	\$ 8,204	\$ 8,204	\$ -
Maintenance - Lighting	\$ 5,000	\$ 5,000	\$ 16,224	\$ (11,224)
Maintenance - Monuments	\$ 4,000	\$ 3,000	\$ 39	\$ 2,961
Maintenance - Fountain	\$ 700	\$ 525	\$ 685	\$ (160)
Maintenance - Other Field (R&M General)	\$ 5,000	\$ 5,000	\$ 8,184	\$ (3,184)
Maintenance - Recreation	\$ 1,500	\$ 1,500	\$ 3,890	\$ (2,390)
Holiday Landscape Lighting	\$ 16,092	\$ 16,092	\$ 12,092	\$ 4,000
Operating Supplies	\$ 750	\$ 563	\$ -	\$ 563
Sidewalk/Curb Cleaning	\$ 15,000	\$ 15,000	\$ 10,985	\$ 4,015
Miscellaneous	\$ 1,000	\$ 750	\$ 55	\$ 695
Subtotal Operations & Maintenance	\$ 573,708	\$ 451,671	\$ 502,823	\$ (51,152)
Total Expenditures	\$ 767,431	\$ 613,695	\$ 646,450	\$ (32,754)
Excess (Deficiency) of Revenues over Expenditures	\$ 286,342		\$ 385,961	
<i>Other Financing Uses:</i>				
Transfer Out - Capital Projects - Paving - Baytree	\$ 97,981	\$ -	\$ -	\$ -
Transfer Out - Capital Projects - Paving - IOB Funds	\$ 32,019	\$ -	\$ -	\$ -
Transfer Out - Capital Projects - Reserves	\$ 64,041	\$ 32,021	\$ 32,021	\$ -
Transfer Out - Community Beautification Fund	\$ 45,265	\$ -	\$ -	\$ -
Transfer Out - Rebalance First Quarter Operating	\$ 47,036	\$ -	\$ -	\$ -
Total Other Financing Uses	\$ 286,342	\$ 32,021	\$ 32,021	\$ -
Net Change in Fund Balance	\$ 0		\$ 353,940	
Fund Balance - Beginning	\$ -		\$ 109,947	
Fund Balance - Ending	\$ 0		\$ 463,887	

Baytree
Community Development District
Capital Projects Reserve
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2023

	Adopted Budget	Prorated Budget Thru 06/30/23	Actual Thru 06/30/23	Variance
Revenues				
Interest Income	\$ -	\$ -	\$ 2	\$ 2
Total Revenues	\$ -	\$ -	\$ 2	\$ 2
Expenditures:				
Lake Bank Restoration/Evaluation	\$ 30,000	\$ 30,000	\$ 34,100	\$ (4,100)
Sidewalk/Gutter Repair	\$ 10,000	\$ -	\$ -	\$ -
Drainage Maintenance	\$ 8,000	\$ 8,000	\$ 9,745	\$ (1,745)
Curb -Tree Trimming/Replacements	\$ 4,000	\$ -	\$ -	\$ -
Recreation Area Improvements	\$ 5,000	\$ -	\$ -	\$ -
Gate Operators	\$ -	\$ -	\$ 17,501	\$ (17,501)
Bank Fees	\$ 600	\$ 450	\$ 342	\$ 108
Total Expenditures	\$ 57,600	\$ 38,450	\$ 61,688	\$ (23,238)
Excess (Deficiency) of Revenues over Expenditures	\$ (57,600)	\$ -	\$ (61,686)	\$ -
Other Financing Sources/(Uses)				
Transfer In - Baytree	\$ 64,041	\$ 32,021	\$ 32,021	\$ -
Total Other Financing Sources (Uses)	\$ 64,041	\$ 32,021	\$ 32,021	\$ -
Net Change in Fund Balance	\$ 6,441	\$ -	\$ (29,666)	\$ -
Fund Balance - Beginning	\$ 2,521	\$ -	\$ 24,521	\$ -
Fund Balance - Ending	\$ 8,961	\$ -	\$ (5,144)	\$ -

Baytree
Community Development District
Pavement Management
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2023

	Adopted Budget	Prorated Budget Thru 06/30/23	Actual Thru 06/30/23	Variance
Revenues				
Interest Income	\$ -	\$ -	\$ 23	\$ 23
Total Revenues	\$ -	\$ -	\$ 23	\$ 23
Expenditures:				
Bank Fees	\$ 500	\$ 375	\$ 342	\$ 33
Roadway Paving	\$ -	\$ -	\$ 263,945	\$ (263,945)
Total Expenditures	\$ 500	\$ 375	\$ 264,287	\$ (263,912)
Excess (Deficiency) of Revenues over Expenditures	\$ (500)		\$ (264,265)	
Other Financing Sources/(Uses)				
Transfer In - Baytree	\$ 97,981	\$ -	\$ -	\$ -
Transfer In - IOB	\$ 32,019	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ 130,000	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 129,500		\$ (264,265)	
Fund Balance - Beginning	\$ 457,388		\$ 457,398	
Fund Balance - Ending	\$ 586,888		\$ 193,133	

Baytree
Community Development District
Community Beautification
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2023

	Adopted Budget	Prorated Budget Thru 06/30/23	Actual Thru 06/30/23	Variance
Revenues				
Interest	\$ -	\$ -	\$ -	-
Total Revenues	\$ -	\$ -	\$ -	-
Expenditures:				
Bank Fees	\$ 400	\$ 300	\$ 150	150
Total Expenditures	\$ 400	\$ 300	\$ 150	150
Excess (Deficiency) of Revenues over Expenditures	\$ (400)		\$ (150)	
Other Financing Sources/(Uses)				
Transfer In - Baytree	\$ 45,265	\$ -	\$ -	-
Total Other Financing Sources (Uses)	\$ 45,265	\$ -	\$ -	-
Net Change in Fund Balance	\$ 44,865		\$ (150)	
Fund Balance - Beginning	\$ 19,510		\$ 19,560	
Fund Balance - Ending	\$ 64,375		\$ 19,410	

Baytree
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Maintenance Assessments	\$ -	\$ 214,737	\$ 686,016	\$ 30,426	\$ 20,820	\$ 10,890	\$ 24,103	\$ 2,266	\$ 11,330	\$ -	\$ -	\$ -	\$ 1,000,588
IOB Cost Share Agreement	\$ -	\$ -	\$ 4,571	\$ -	\$ 12,118	\$ -	\$ -	\$ 12,119	\$ -	\$ -	\$ -	\$ -	\$ 28,808
Miscellaneous Income	\$ 238	\$ 560	\$ 589	\$ 50	\$ 584	\$ 10	\$ 368	\$ 49	\$ 548	\$ -	\$ -	\$ -	\$ 2,995
Interest Income	\$ 1	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 3	\$ 3	\$ 3	\$ -	\$ -	\$ -	\$ 19
Total Revenues	\$ 239	\$ 215,298	\$ 691,178	\$ 30,478	\$ 33,524	\$ 10,902	\$ 24,473	\$ 14,437	\$ 11,881	\$ -	\$ -	\$ -	\$ 1,032,410
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 800	\$ -	\$ -	\$ -	\$ 8,800
FICA Expense	\$ 77	\$ 77	\$ 77	\$ 77	\$ 77	\$ 77	\$ 77	\$ 77	\$ 61	\$ -	\$ -	\$ -	\$ 673
Engineering	\$ 3,305	\$ 3,358	\$ 2,285	\$ 1,018	\$ 3,330	\$ -	\$ 1,420	\$ 3,050	\$ -	\$ -	\$ -	\$ -	\$ 17,765
Assessment Administration	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Attorney Fees	\$ 2,295	\$ 630	\$ 1,755	\$ 2,228	\$ 2,363	\$ 788	\$ 2,079	\$ 2,585	\$ 1,833	\$ -	\$ -	\$ -	\$ 16,554
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,265	\$ -	\$ -	\$ -	\$ 3,265
Management Fees	\$ 3,690	\$ 3,690	\$ 3,690	\$ 3,690	\$ 3,690	\$ 3,690	\$ 3,690	\$ 3,690	\$ 3,690	\$ -	\$ -	\$ -	\$ 33,206
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ 1,350
Website Maintenance	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ 900
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 920	\$ 63	\$ 275	\$ 331	\$ 75	\$ 40	\$ 469	\$ 6	\$ 389	\$ -	\$ -	\$ -	\$ 2,569
Insurance	\$ 28,686	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,686
Tax Collector Fee	\$ -	\$ 4,295	\$ 13,720	\$ 609	\$ 418	\$ 218	\$ 480	\$ 45	\$ 227	\$ -	\$ -	\$ -	\$ 20,011
Printing & Binding	\$ 309	\$ 108	\$ 30	\$ 53	\$ 71	\$ 10	\$ 129	\$ 115	\$ 81	\$ -	\$ -	\$ -	\$ 906
Legal Advertising	\$ -	\$ 243	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 243
Other Current Charges	\$ 40	\$ 40	\$ 39	\$ 40	\$ 41	\$ 40	\$ 40	\$ 47	\$ 40	\$ -	\$ -	\$ -	\$ 367
Office Supplies	\$ 1	\$ 1	\$ 18	\$ 1	\$ 19	\$ 1	\$ 23	\$ 0	\$ 23	\$ -	\$ -	\$ -	\$ 87
Property Taxes	\$ -	\$ 336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 336
Property Appraiser	\$ -	\$ -	\$ 234	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 234
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Subtotal General & Administrative	\$ 48,247	\$ 14,089	\$ 23,373	\$ 9,293	\$ 11,332	\$ 6,113	\$ 9,656	\$ 10,866	\$ 10,658	\$ -	\$ -	\$ -	\$ 143,627

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	\$ 19,100	\$ 15,618	\$ 16,149	\$ 20,116	\$ 15,866	\$ 15,842	\$ 19,832	\$ 17,469	\$ 15,866	\$ -	\$ -	\$ -	\$ 155,860
Gate Maintenance	\$ -	\$ 1,050	\$ 691	\$ 1,111	\$ 522	\$ 1,670	\$ 5,729	\$ 677	\$ 1,013	\$ -	\$ -	\$ -	\$ 12,464
Guardhouse Maintenance	\$ 60	\$ 312	\$ 2,839	\$ 60	\$ -	\$ 2,200	\$ 60	\$ 469	\$ 635	\$ -	\$ -	\$ -	\$ 6,636
Telephone/Internet - Gatehouse/Pool	\$ 516	\$ 516	\$ 516	\$ 516	\$ 516	\$ -	\$ 526	\$ 556	\$ 596	\$ -	\$ -	\$ -	\$ 4,262
Transponders	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Field Management Fees	\$ 2,585	\$ 2,585	\$ 2,585	\$ 2,585	\$ 2,585	\$ 2,585	\$ 2,585	\$ 2,585	\$ 2,585	\$ -	\$ -	\$ -	\$ 23,267
Electric	\$ 4,108	\$ 4,346	\$ 4,457	\$ 4,554	\$ 4,865	\$ 5,425	\$ 5,078	\$ 5,002	\$ 5,132	\$ -	\$ -	\$ -	\$ 42,968
Water & Sewer	\$ 1,232	\$ 918	\$ 1,085	\$ 942	\$ 1,166	\$ 1,346	\$ 976	\$ 961	\$ 877	\$ -	\$ -	\$ -	\$ 9,503
Gas	\$ 28	\$ 542	\$ 1,060	\$ -	\$ 1,881	\$ 2,243	\$ 1,044	\$ 835	\$ 574	\$ -	\$ -	\$ -	\$ 8,206
Trash Removal	\$ 51	\$ 51	\$ 51	\$ 51	\$ 51	\$ 51	\$ 51	\$ 51	\$ 51	\$ -	\$ -	\$ -	\$ 459
Maintenance - Lakes	\$ 2,930	\$ 3,810	\$ 3,590	\$ 3,810	\$ 2,930	\$ 3,810	\$ 2,930	\$ 3,810	\$ 2,930	\$ -	\$ -	\$ -	\$ 30,550
Maintenance - Landscape Contract	\$ 7,961	\$ 7,961	\$ 7,961	\$ 9,946	\$ 9,946	\$ 9,946	\$ 9,946	\$ 9,946	\$ 9,946	\$ -	\$ -	\$ -	\$ 83,558
Maintenance - Additional Landscape	\$ 1,550	\$ 875	\$ 4,450	\$ 5,530	\$ 3,150	\$ 150	\$ 8,925	\$ 5,373	\$ 6,575	\$ -	\$ -	\$ -	\$ 36,578
Maintenance - Pool	\$ 7,135	\$ 2,701	\$ 7,521	\$ 2,021	\$ 1,521	\$ 1,481	\$ 2,631	\$ 2,044	\$ 1,100	\$ -	\$ -	\$ -	\$ 28,155
Maintenance - Irrigation	\$ 23	\$ 1,903	\$ -	\$ 1,312	\$ 1,718	\$ 1,075	\$ 1,084	\$ 150	\$ 939	\$ -	\$ -	\$ -	\$ 8,204
Maintenance - Lighting	\$ -	\$ -	\$ 6,018	\$ 4,147	\$ -	\$ 457	\$ 308	\$ 5,294	\$ -	\$ -	\$ -	\$ -	\$ 16,224
Maintenance - Monuments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39	\$ -	\$ -	\$ -	\$ -	\$ 39
Maintenance - Fountain	\$ -	\$ -	\$ 175	\$ -	\$ -	\$ 215	\$ 40	\$ 40	\$ 215	\$ -	\$ -	\$ -	\$ 685
Maintenance - Other Field (R&M General)	\$ -	\$ -	\$ -	\$ 740	\$ 5,731	\$ 382	\$ 469	\$ 92	\$ 769	\$ -	\$ -	\$ -	\$ 8,184
Maintenance - Recreation	\$ 945	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,745	\$ -	\$ 1,200	\$ -	\$ -	\$ -	\$ 3,890
Holiday Landscape Lighting	\$ 8,046	\$ -	\$ 1,632	\$ 2,414	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,092
Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sidewalk/Curb Cleaning	\$ -	\$ -	\$ -	\$ 1,700	\$ -	\$ -	\$ 885	\$ 8,900	\$ (500)	\$ -	\$ -	\$ -	\$ 10,985
Miscellaneous	\$ -	\$ -	\$ 55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55
Subtotal Operations & Maintenance	\$ 56,271	\$ 43,189	\$ 60,837	\$ 61,555	\$ 52,449	\$ 48,879	\$ 64,845	\$ 64,293	\$ 50,503	\$ -	\$ -	\$ -	\$ 502,823
Total Expenditures	\$ 104,518	\$ 57,278	\$ 84,210	\$ 70,849	\$ 63,781	\$ 54,992	\$ 74,502	\$ 75,159	\$ 61,162	\$ -	\$ -	\$ -	\$ 646,450
Excess Revenues (Expenditures)	\$ (104,279)	\$ 158,020	\$ 606,968	\$ (40,371)	\$ (30,257)	\$ (44,090)	\$ (50,029)	\$ (60,722)	\$ (49,281)	\$ -	\$ -	\$ -	\$ 385,961
<i>Other Financing Sources/Uses:</i>													
Transfer Out - Capital Projects - Paving - Baytree	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Out - Capital Projects - Paving - IOB Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Out - Capital Projects - Reserves	\$ -	\$ -	\$ 32,021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,021
Transfer Out - Community Beautification Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Out - Rebalance First Quarter Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ 32,021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,021
Net Change in Fund Balance	\$ (104,279)	\$ 158,020	\$ 574,948	\$ (40,371)	\$ (30,257)	\$ (44,090)	\$ (50,029)	\$ (60,722)	\$ (49,281)	\$ -	\$ -	\$ -	\$ 353,940

Baytree
Community Development District
Special Assessment Receipts
Fiscal Year 2023

Gross Assessments \$ 1,037,545.00 \$ 1,037,545.00
Net Assessments \$ 996,043.20 \$ 996,043.20

ON ROLL ASSESSMENTS

100.00% 100.00%

<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>
11/21/22	ACH	\$14,850.95	(\$754.30)	\$0.00	\$14,096.65	\$14,096.65	\$14,096.65
11/29/22	ACH	\$209,000.00	(\$8,360.00)	\$0.00	\$200,640.00	\$200,640.00	\$200,640.00
12/13/22	ACH	\$678,945.00	(\$27,157.80)	\$0.00	\$651,787.20	\$651,787.20	\$651,787.20
12/22/22	ACH	\$35,436.40	(\$1,207.36)	\$0.00	\$34,229.04	\$34,229.04	\$34,229.04
01/12/23	ACH	\$31,367.00	(\$941.00)	\$0.00	\$30,426.00	\$30,426.00	\$30,426.00
02/01/23	ACH	\$0.00	\$0.00	\$1,460.45	\$1,460.45	\$1,460.45	\$1,460.45
02/09/23	ACH	\$19,800.00	(\$440.00)	\$0.00	\$19,360.00	\$19,360.00	\$19,360.00
03/09/23	ACH	\$11,000.00	(\$110.00)	\$0.00	\$10,890.00	\$10,890.00	\$10,890.00
04/12/23	ACH	\$23,945.65	\$0.00	\$0.00	\$23,945.65	\$23,945.65	\$23,945.65
04/28/23	ACH	\$0.00	\$0.00	\$157.50	\$157.50	\$157.50	\$157.50
05/09/23	ACH	\$2,200.00	\$0.00	\$66.00	\$2,266.00	\$2,266.00	\$2,266.00
06/09/23	ACH	\$6,600.00	\$0.00	\$198.00	\$6,798.00	\$6,798.00	\$6,798.00
06/16/23	ACH	\$4,400.00	\$0.00	\$132.00	\$4,532.00	\$4,532.00	\$4,532.00
TOTAL		\$ 1,037,545.00	\$ (38,970.46)	\$ 2,013.95	\$ 1,000,588.49	\$ 1,000,588.49	\$ 1,000,588.49

100%	Net Assessments Collected
0	Net Assessments Remaining