

*Baytree Community
Development District*

Agenda

November 6, 2024

AGENDA

Baytree

Community Development District

219 E. Livingston Street, Orlando, FL 32801

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

October 30, 2024

Board of Supervisors
Baytree Community

Dear Board Members:

The Board of Supervisors of the Baytree Community Development District will meet **Wednesday, November 6, 2024 at 1:30 p.m. at the Baytree National Golf Links, 8207 National Drive, Melbourne, Florida.** Following is the advance agenda for the meeting:

Audit Committee Meeting

1. Roll Call
2. Public Comment Period
3. Review of Proposals and Tally of Audit Committee Members Rankings
 - A. DiBartolomeo, McBee, Hartley & Barnes
 - B. Grau & Associates
4. Adjournment

Board of Supervisors Meeting

1. Roll Call
2. Engineer's Report
3. Landscape Report
4. Community Updates
 - A. Security
 - B. BCA
 - C. Isles of Baytree
5. Consent Agenda
 - A. Approval of Minutes of the August 7, 2024 Board of Supervisors Meeting and Audit Committee Meeting
6. Agenda
 - A. Acceptance of the Rankings of the Audit Committee Meeting and Authorizing Staff to Send a Notice of Intent to Award
 - B. Consideration of Resolution 2025-01 Amending the Fiscal Year 2024 Budget
 - C. Discussion of Security Supervisor Compensation
7. CDD Action Items/Staff Reports
 - A. CDD Action Items
 - B. Additional Staff Reports
 - i. Attorney

- ii. District Manager
 - iii. Field Manager
 - 1. Consideration of Painting Proposals
- 8. Treasurer's Report
 - A. Consideration of Check Register
 - B. Balance Sheet and Income Statement
- 9. Supervisor's Requests
- 10. Public Comment Period
- 11. Adjournment

The 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

AUDIT COMMITTEE MEETING

SECTION III

SECTION A

Baytree Community Development District

Proposer

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Certified Public Accountants

**2222 Colonial Road, Suite 200
Fort Pierce, Florida 34950
(772) 461-8833**

**591 SE Port St. Lucie Boulevard
Port Saint Lucie, Florida 34984
(772) 878-1952**

Contact:

**Jim Hartley, CPA
Principal**

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Baytree
Community Development District
Audit Selection Committee

Dear Committee Members:

We are pleased to have this opportunity to present the qualifications of DiBartolomeo, McBee, Hartley & Barnes, P.A. (DMHB) to serve as Baytree Community Development District's independent auditors. The audit is a significant engagement demanding various professional resources, governmental knowledge and expertise, and, most importantly, experience serving Florida local governments. DMHB understands the services required and is committed to performing these services within the required time frame. We have the staff available to complete this engagement in a timely fashion. We audit several entities across the State making it feasible to schedule and provide services at the required locations.

Proven Track Record—Our clients know our people and the quality of our work. We have always been responsive, met deadlines, and been willing to go the extra mile with the objective of providing significant value to mitigate the cost of the audit. This proven track record of successfully working together to serve governmental clients will enhance the quality of services we provide.

Experience—DMHB has a history of providing quality professional services to an impressive list of public sector clients in Florida. We currently serve a large number of public sector entities in Florida, including cities, villages, special districts, as well as a large number of community development districts. Our firm has performed in excess of 100 community development district audits. In addition, our senior management team members have between 25 and 35 years experience in serving Florida governments. DMHB is a recognized leader in providing services to governmental and non-profit agencies within the State of Florida. Through our experience in performing audits, we have been able to increase our audit efficiency and therefore reduce cost. We have continually passed this cost saving on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with audit standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up to date on all changes that are occurring within the industry.

Timeliness – In order to meet the Districts needs, we will perform interim internal control testing by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 31st. Follow up review will be completed as necessary.

Communication and Knowledge Sharing— Another driving force behind our service approach is frequent, candid and open communication with management with no surprises. During the course of the audit, we will communicate with management on a regular basis to provide you with a status report on the audit and to discuss any issues that arise, potential management letter comments, or potential audit differences.

In the accompanying proposal, you will find additional information upon which you can evaluate DMHB's qualifications. Our full team is in place and waiting to serve you. Please contact us at 2222 Colonial Road, Suite 200 Fort Pierce, FL 34950. Our phone number is (772) 461-8833. We look forward to further discussion on how our team can work together with you.

Very truly yours,

A handwritten signature in black ink that reads "DiBartolomeo, McBee, Hartley & Barnes". The signature is written in a cursive, flowing style.

DiBartolomeo, McBee, Hartley & Barnes, P.A.

PROFESSIONAL QUALIFICATIONS

DiBartolomeo, McBee, Hartley & Barnes, P.A. is a local public accounting firm with offices in the cities of Fort Pierce and Port St. Lucie. The firm was formed in 1982.

➤ *Professional Staff Resources*

Our services will be delivered through personnel in both our Port St. Lucie and Ft. Pierce offices, located at 591 S.E. Port St. Lucie Blvd., Port St. Lucie, FL 34984 and 2222 Colonial Road, Suite 200, Fort Pierce, Florida 34950, respectively. DMHB has a total of 19 professional staff including 9 with extensive experience serving governmental entities.

Professional Staff Classification	Number of Professionals
Partner	4
Managers	2
Senior	2
Staff	11
	19

DiBartolomeo, McBee, Hartley & Barnes provides a variety of accounting, auditing, tax litigation support, estate planning, and consulting services. Some of the governmental, non-profit accounting, auditing and advisory services currently provided to clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under the OMB A-133 audit criteria
- Issuance of Comfort Letters, consent letters, and parity certificates in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews
- Assisting in compiling historical financial data for first-time and subsequent submissions for the GFOA Certificate of Achievement for Excellence in Financial Reporting

PROFESSIONAL QUALIFICATIONS (CONTINUED)

➤ *Professional Staff Resources (Continued)*

- Audits of franchise fees received from outside franchisees
- Preparation of annual reports to the State Department of Banking and Finance
- Audits of Internal Controls – Governmental Special Project
- Assistance with Implementation of current GASB pronouncements

➤ *Current and Near Future Workload*

In order to better serve and provide timely and informative financial data, we have comprised an experienced audit team. Our present and future workloads will permit the proposed audit team to perform these audits within the time schedule required and meet all deadlines.

➤ *Identification of Audit Team*

The team is composed of people who are experienced, professional, and creative. They fully understand your business and will provide you with reliable opinions. In addition, they will make a point to maintain ongoing dialogue with each other and management about the status of our services.

The auditing firm you select is only as good as the people who serve you. We are extremely proud of the outstanding team we have assembled for your engagement. Our team brings many years of relevant experience coupled with the technical skill, knowledge, authority, dedication, and most of all, the commitment you need to meet your government reporting obligations and the challenges that will result from the changing accounting standards.

A flow chart of the audit team and brief resumes detailing individual team members' experience in each of the relevant areas follow.

Jim Hartley, CPA – Engagement Partner (resume attached)
Will assist in the field as main contact

Jay McBee, CPA – Technical Reviewer (resume attached)

Theresa Goldstein - Senior (resume attached)

Christine Kenny, CPA – Senior (resume attached)

Jim Hartley

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jim has over 35 years of public accounting experience and would serve as the engagement partner. His experience and training include:

- 35 years of non-profit and governmental experience.
- Specializing in serving entities ranging from Government to Associations and Special District audits.
- Has performed audits and advisory services for a variety of public sector entities.
- Has extensive experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines.
- Experienced in maintaining the GFOA Certificate of Achievement.
- 120 hours of CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities, counties, special districts and community development districts. Jim has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Jim currently provides internal audit and consulting services to governmental entities and non-profit agencies to assist in implementing and maintaining “best practice” accounting policies and procedures. Jim provides auditing services to the Fort Pierce Utilities Authority, St. Lucie County Fire District, City of Port St. Lucie, Tradition CDD #1 – 10, Southern Groves CDD #1-6, Multiple CDD audits, Town of St. Lucie Village, Town of Sewall’s Point, Town of Jupiter Island along with several other entities, including Condo and Homeowner Associations.

Education and Registrations

- Bachelor of Science in Accounting – Sterling College.
- Certified Public Accountant

Professional Affiliations

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

Volunteer Service

- Treasurer & Executive Board - St. Lucie County Chamber of Commerce
- Budget Advisory Board - St. Lucie County School District
- Past Treasurer - Exchange Club for Prevention of Child Abuse & Exchange Foundation Board
- Board of Directors – State Division of Juvenile Justice

Jay L. McBee

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jay has over 45 years of public accounting experience and would serve as the technical reviewer on the audit. His experience and training include:

- 45 years of government experience.
- Specializing in serving local government entities.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, special districts, and school districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- Has extensive experience in performing pension audits.
- Experienced in developing and maintaining the GFOA Certificate of Achievement.
- 120 Hours of relevant government CPE credits over the past 3 years.
- Experience in municipal bond and other governmental-financing options and offerings.

Recent Engagements

Has provided auditing services on local governmental entities including towns, villages, cities, counties, special district and community development districts. Jay has assisted with financial preparation, system implementation, and a variety of government services to a wide range of governmental entities. Jay currently provides auditing services to the City of Port St. Lucie, City of Okeechobee Pension Trust Funds, St. Lucie County Fire District Pension funds, along with several other non-profit and governmental entities.

Education and Registrations

- Bachelor of Science in Accounting and Quantitative Business Management – West Virginia University.
- Certified Public Accountant

Professional Affiliations

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

Volunteer Service

- Member of the St. Lucie County Citizens Budget Committee
- Finance committee for the First United Methodist Church
- Treasurer of Boys & Girls Club of St. Lucie County

Theresa Goldstein

Supervisor – DiBartolomeo, McBee, Hartley & Barnes

Experience and training

Theresa has over 25 years of public accounting experience and would serve as the supervisor for the Constitutional Officers. Her experience and training include:

- 25 years of government experience.
- Specializing in serving local government entities.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, towns and special districts.
- Has extensive experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- Experienced in maintaining the GFOA Certificate of Achievement.
- 100 hours of relevant government CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities, counties, special districts and community development districts. Theresa has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Theresa currently provides internal audit and consulting services to multiple agencies to assist in implementing and maintaining “best practice” accounting policies and procedures. Engagements include City of Port St. Lucie, St. Lucie County Fire District, Town of Sewall’s Point, Town of Jupiter Island, Multiple CDD audits, Tradition CDD #1-10, Southern Groves CDD #1-6 and Town of St. Lucie Village.

Education and Registrations

- Bachelor of Science in Finance – University of Central Florida
- Masters of Business Administration with concentration in Accounting – Bryant College

Professional Affiliations

- Associate Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

Christine M. Kenny, CPA

Senior Staff – DiBartolomeo, McBee, Hartley & Barnes

Experience and training

Christine has over 18 years of public accounting experience and would serve as a senior staff for the Constitutional Officers. Her experience and training include:

- 18 years of manager and audit experience.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, towns and special districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- 100 hours of relevant government CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities and special districts. Christine has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Christine currently provides services to multiple agencies to assist in implementing and maintaining “best practice” accounting policies and procedures.

Engagements include St. Lucie County Fire District, City of Fort Pierce, Town of Sewall’s Point, and Town of St. Lucie Village.

Education and Registrations

- Bachelor of Science in Accounting – Florida State University
- Professional Affiliations
- Active Member of the Florida Institute of Certified Public Accountants
- Active Member of the American Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

PROFESSIONAL QUALIFICATIONS (CONTINUED)

➤ *Governmental Audit Experience*

DiBartolomeo, McBee, Hartley & Barnes, P.A., through its principals and members, has provided continuous in-depth professional accounting, auditing, and consulting services to local government units, nonprofit organizations, and commercial clients. Our professionals have developed considerable expertise in performing governmental audits and single audits and in preparing governmental financial statements in conformance with continually evolving GASB pronouncements, statements, and interpretations. All of the public sector entities we serve annually are required to be in accordance with GASB pronouncements and government auditing standards. We currently perform several Federal and State single audits in compliance with OMB Circular A-133 and under the Florida Single Audit Act. Our professionals are also experienced in assisting their clients with preparing Comprehensive Annual Financial Reports (GFOA).

All work performed by our firm is closely supervised by experienced certified public accountants. Only our most seasoned CPA's perform consulting services. Some of the professional accounting, auditing, and management consulting services currently provided to our local governmental clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under OMB A-133 audit criteria and the Florida Single Audit Act
- Assisting in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement of Excellence in Financial Reporting
- Audits of franchise fees received from outside franchisees
- Assistance with Implementation of GASB-34
- Internal audit functions
- Fixed assets review and updating cost/depreciation allocations and methods

ADDITIONAL DATA

➤ *Procedures for Ensuring Quality Control & Confidentiality*

Quality control in any CPA firm can never be taken for granted. It requires a continuing commitment to professional excellence. DiBartolomeo, McBee, Hartley & Barnes is formally dedicated to that commitment.

In an effort to continue to maintain the standards of working excellence required by our firm, DiBartolomeo, McBee, Hartley & Barnes, P.A. joined the Quality Review Program of the American Institute of Certified Public Accountants. To be a participating member firm, a firm must obtain an independent compliance review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements. The scope of peer review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence
- Assignment of professional personnel to engagements
- Consultation on technical matters
- Supervision of engagement personnel
- Hiring and employment of personnel
- Professional development
- Advancement
- Acceptance and continuance of clients
- Inspection and review system

➤ *Independence*

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, independent auditors must exercise utmost care in the performance of their duties.

Our firm has provided continuous certified public accounting services in the government sector for 31 years, and we are independent of the Community Development Districts as defined by the following rules, regulations, and standards:

ADDITIONAL DATA (CONTINUED)

➤ *Independence (Continued)*

- Au Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants
- ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants
- Chapter 21A-21, Florida Administrative Code
- Section 473.315, Florida Statutes
- Government Auditing Standards, issued by the Comptroller General of the United States

➤ *Computer Auditing Capabilities*

DiBartolomeo, McBee, Hartley & Barnes' strong computer capabilities as demonstrated by our progressive approach to computer auditing and extensive use of microcomputers. Jay McBee is the MIS partner for DMHB. Jay has extensive experience in auditing and evaluating various computer systems and would provide these services in this engagement.

We view the computer operation as an integral part of its accounting systems. We would evaluate the computer control environment to:

- Understand the computer control environment's effect on internal controls
- Conclude on whether aspects of the environment require special audit attention
- Make preliminary determination of comments for inclusion in our management letter

This evaluation includes:

- System hardware and software
- Organization and administration
- Access

Contracts of Similar Nature within References

Client	Years	Annual Audit In Accordance With GAAS	Engagement Partner	Incl. Utility Audit/ Consulting	GFOA Cert.	GASB 34 Implementation & Assistance	Total Hours
St. Lucie County Fire District Karen Russell, Clerk-Treasurer (772)462-2300	1984 - Current	√	Jim Hartley			√	250-300
City of Fort Pierce Johnna Morris, Finance Director (772)-460-2200	2005-current	√	Mark Barnes		√	√	800
Fort Pierce Utilities Authority Nina Hurtubise, Finance Director (772)-466-1600	2005-current	√	Jim Hartley	√	√	√	600
Town of St. Lucie Village Diane Robertson, Town Clerk (772) 595-0663	1999 – current	√	Jim Hartley			√	100
City of Okeechobee Pension Trust Funds Marita Rice, Supervisor of Finance (863)763-9460	1998 – current	√	Jay McBee				60
St. Lucie County Fire District 175 Pension Trust Fund Chris Bushman , Captain (772) 462-2300	1990 – current	√	Jay McBee				60
Tradition Community Development District 1-10 Alan Mishlove, District Finance Manager (407)382-3256	2002 - current	√	Jim Hartley			√	350
Legends Bay Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Union Park Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Deer Island Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Park Creek Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Waterleaf Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50

TECHNICAL APPROACH

a. *An Express Agreement to Meet or Exceed the Performance Specifications.*

1. The audit will be conducted in compliance with the following requirements:
 - a. Rules of the Auditor General for form and content of governmental audits
 - b. Regulations of the State Department of Banking and Finance
 - c. Audits of State and Local Governmental Units-American Institute of Certified Public Accountants.
2. The audit report shall contain the opinion of the auditor in reference to all financial statements, and an opinion reflecting compliance with applicable legal provisions.
3. We will also provide the required copies of the audit report, the management letter, any related reports on internal control weaknesses and one copy of the adjusting journal entries and financial work papers.
4. The auditor shall, at no additional charge, make all related work papers available to any Federal or State agency upon request in accordance with Federal and State Laws and Regulations.
5. We will work in cooperation with the District, its underwriters and bond council in regard to any bond issues that may occur during the term of the contract.
6. The financial statements shall be prepared in conformity with Governmental Accounting Standards Board Statement Number 34, 63 and 65.

We will commit to issuing the audit for each Fiscal year by June 1st of the following year. In order to ensure this we will perform interim internal control testing as required by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 30th. Follow up review will be completed as necessary.

b. A Tentative Schedule for Performing the Key phases of the Audit

Audit Phase and Tasks	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.
<i>I. Planning Phase:</i>							
Meetings and discussions with Baytree Community Development District personnel regarding operating, accounting and reporting matters							
Discuss management expectations, strategies and objectives							
Review operations							
Develop engagement plan							
Study and evaluate internal controls							
Conduct preliminary analytical review							
<i>II. Detailed Audit Phase:</i>							
Conduct final risk assessment							
Finalize audit approach plan							
Perform substantive tests of account balances							
Perform single audit procedures (if applicable)							
Perform statutory compliance testing							
<i>III. Closing Phase:</i>							
Review subsequent events, contingencies and commitments							
Complete audit work and obtain management representations							
Review proposed audit adjustments with client							
<i>IV. Reporting Phase:</i>							
Review or assist in preparation of financial statement for Baytree Community Development District							
Prepare management letter and other special reports							
Exit conference with Baytree Community Development District officials and management							
Delivery of final reports							

b. SPECIFIC AUDIT APPROACH

Our partners are not strangers who show up for an entrance conference and an exit conference. We have developed an audit plan that allows the partners to directly supervise our staff in the field. By assigning two partners to the audit, we will have a partner on-site for a significant portion of the fieldwork. This also gives the District an additional contact individual for questions or problems that may arise during the audit.

The scope of our services will include a financial, as well as, a compliance audit of the District's financial statements. Our audit will be conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Additionally, our audit will be conducted in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of local government entity audits performed in the State of Florida.

Our audit approach places emphasis on the accounting information system and how the data is recorded, rather than solely on the verification of numbers on a financial statement. This approach enables us to:

- Maximize our understanding of the District's operating environment
- Minimize time required conducting the audit since we start with broad considerations and narrow to specific audit objectives in critical areas

Our audit approach consists of four phases encompassing our audit process:

- Planning Phase
- Detailed Audit Phase
- Closing Phase
- Reporting

Planning Phase

Meetings and Expectations:

Our first step in this phase will be to set up a planning meeting with the financial and operating management of Baytree Community Development District. Our goal here is to eliminate "surprises." By meeting with responsible officials early on we can discuss significant accounting policies, closing procedures and timetables, planned timing of our audit procedures and expectations of our work. This will also be the starting point for our discussions with management related to *SAS No. 99-Consideration of Fraud in a Financial Statement Audit*. Inquiries will be made regarding managements knowledge of fraud and on management's views regarding the risk of fraud.

Review Operations and Develop Engagement Plan

It is critical that we understand the District's operating environment. To do this we will obtain and review such items as, organizational charts, recent financial statements, budget information, major contracts and lease agreements. We will also gather other information necessary to increase our understanding of the District's operations, organization, and internal control.

Study and Evaluate Internal Control

As part of general planning, we will obtain an understanding and assessment of the District's control environment. This assessment involves a review of management's operating style, written internal control procedures, and the District's accounting system. The assessment is necessary to determine if we can rely on control procedures and thus reduce the extent of substantive testing.

We then test compliance with established control procedures by ascertaining that the significant strengths within the system are functioning as described to us. Generally, transactions are selected and reviewed in sufficient detail to permit us to formulate conclusions regarding compliance with control procedures and the extent of operation compliance with pertinent laws and regulations. This involves gaining an understanding of the District's procedures, laws and regulations, and testing systems for compliance by examining contracts, invoices, bid procedures, and other documents. After testing controls, we then evaluate the results of those tests and decide whether we can rely on controls and thus reduce other audit procedures.

Conduct Preliminary Analytical Review

Also during the planning stage, we undertake analytical procedures that aid us in focusing our energies in the right direction. We call these analytical reviews.

A properly designed analytical review can be a very effective audit procedure in audits of governmental units. Analytical reviews consist of more than just a comparison of current-year actual results to prior-year actual results. Very effective analytical review techniques include trend analysis covering a number of years and comparisons of information not maintained totally within the financial accounting system, such as per capita information, prevailing market interest rates, housing statistics, etc.

Some examples of effective analytical reviews performed together and/or individually include:

- Comparison of current-year actual results with current-year budget for the current and past years with investigation of significant differences and/or trends
- Trend analysis of the percentage of current-year revenues to current-year rates for the current and previous years with investigation of significant changes in the collection percentage
- Trend analysis of the percentage of expenditures by function for the current and previous years with investigation of significant changes in percentages by department
- Monthly analysis of receipts compared to prior years to detect trends that may have audit implications

Conclusions reached enable us to determine the nature, timing and extent of other substantive procedures.

Detailed Audit Phase

Conduct Final Risk Assessment and Prepare Audit Programs

Risk assessment requires evaluating the likelihood of errors occurring that could have a material affect on the financial statements being audited. The conclusions we reach are based on many evaluations of internal control, systems, accounts, and transactions that occur throughout the audit. After evaluating the results of our tests of control and our final risk assessment we can develop detailed audit programs.

Perform Substantive Tests of Account Balances

These tests are designed to provide reasonable assurance as to the validity of the information produced by the accounting system. Substantive tests involve such things as examining invoices supporting payments, confirmation of balances with independent parties, analytical review procedures, and physical inspection of assets. All significant accounts will be subjected to substantive procedures. Substantive tests provide direct evidence of the completeness, accuracy, and validity of data.

Perform Single Audit Procedures (if applicable)

During the planning phase of the audit we will request and review schedules of expenditures of federal awards and state financial assistance. These schedules will be the basis for our determination of the specific programs we will test.

In documenting our understanding of the internal control system for the financial statement audit, we will identify control activities that impact major federal and state programs as well. This will allow us to test certain controls for the financial audit and the single audit concurrently. We will then perform additional tests of controls for each federal and state program selected for testing. We will then evaluate the results of the test of controls to determine the nature, timing and extent of substantive testing necessary to determine compliance with major program requirements.

Perform Statutory Compliance Testing

We have developed audit programs for Baytree Community Development District designed to test Florida Statutes as required by the Auditor General. These programs include test procedures such as general inquiries, confirmation from third parties, and examination of specific documents.

Closing Phase

During the closing phase we perform detail work paper reviews, request legal letters, review subsequent events and proposed audit adjustments. Communication with the client is critical in this phase to ensure that the information necessary to prepare financial statements in conformity with accounting principles generally accepted in the United States has been obtained.

Reporting Phase

Financial Statement Preparation

As a local firm, we spend a considerable amount of time on financial statement preparation and support. With this in mind, we can assist in certain portions of the preparation of financial statements or simply review a draft of financials prepared by your staff. We let you determine our level of involvement.

Management Letters

We want to help you solve problems before they become major.

Our management letters go beyond citing possible deficiencies in the District's internal control structures. They identify opportunities for increasing revenues, decreasing costs, improving management information, protecting assets and improving operational efficiency.

The diversity of experience of our personnel and their independent and objective viewpoints make the comments, observations, and conclusions presented in our management letters a valuable source of information. We have provided positive solution-oriented objective recommendations to our governmental clients regarding investments, accounting accuracy, data processing, revenue bonds, payroll, utility billing, purchasing, budgeting, risk management, and internal auditing.

This review ensures the integrity of the factual data in the management letter but does not influence or impair our independence.

Exit Conferences and Delivery of Reports

We anticipate meeting with appropriate District personnel in February and issuing the final required reports by the May meeting of each year.

PROPOSED AUDIT FEE FOR EACH YEAR OF THE FIVE YEARS

DiBartolomeo, McBee, Hartley & Barnes P.A. will perform the annual audit of Baytree Community Development District for the five years as follows:

September 30, 2024	\$ 3,200
September 30, 2025	\$ 3,350
September 30, 2026	\$ 3,500
September 30, 2027	\$ 3,650
September 30, 2028	\$ 3,800

In years of new debt issuance fees may be adjusted based on review with management.

SECTION B



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

BAYTREE

COMMUNITY DEVELOPMENT DISTRICT

**Proposal Due: September 11, 2024
5:00PM**

Submitted to:

Baytree
Community Development District
c/o District Manager
219 East Livingston Street
Orlando, Florida 32801

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
951 Yamato Road, Suite 280
Boca Raton, Florida 33431
Tel (561) 994-9299
(800) 229-4728
Fax (561) 994-5823
tgrau@graucpa.com
www.graucpa.com



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

September 11, 2024

Baytree Community Development District
c/o District Manager
219 East Livingston Street
Orlando, Florida 32801

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2024, with an option for four (4) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Baytree Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Special district audits are at the core of our practice: **we have a total of 360 clients, 329 or 91% of which are special districts.** We know the specifics of the professional services and work products needed to meet your RFP requirements like no other firm. With this level of experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to client operations.

Why Grau & Associates:

Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or David Caplivski, CPA (dcaplivski@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates

A handwritten signature in blue ink, appearing to read 'Antonio J. Grau', is written over a horizontal line.

Antonio J. Grau

Firm Qualifications



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



2005

Year founded



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**

Services Provided



Quality Controls

- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate



Florida Institute of Certified Public Accountants

FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



AICPA®

Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

March 17, 2023

**Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809**

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

**Peer Review Team
FICPA Peer Review Committee**

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

119 S Monroe Street, Suite 121 | Tallahassee, FL 32301 | 850.224.2727, in Florida | www.ficpa.org



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

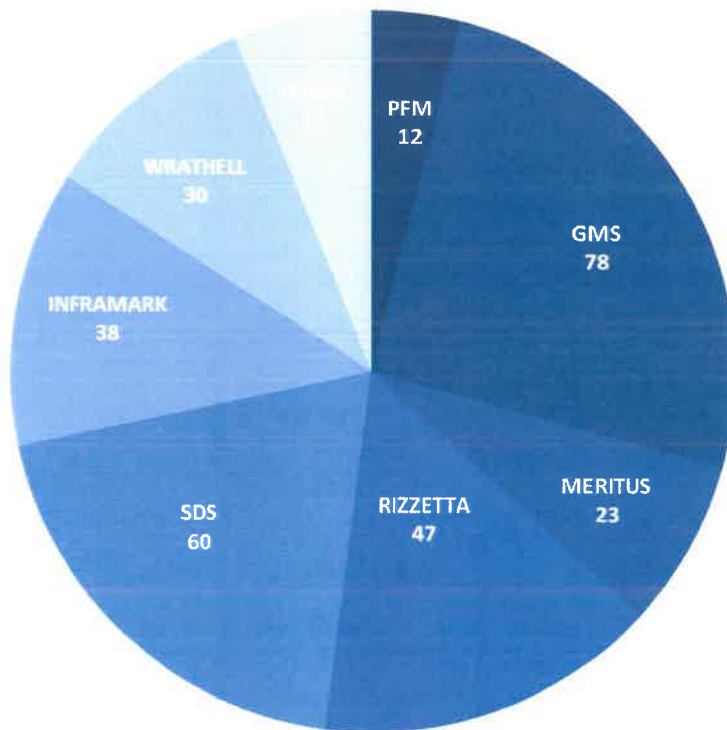


Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

*Years Performing Audits: 35+
CPE (last 2 years):
Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 56 hours
Professional Memberships: AICPA, FICPA, FGFOA, GFOA*

David Caplivski, CPA (Partner)

*Years Performing Audits: 13+
CPE (last 2 years):
Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 64 hours
Professional Memberships: AICPA, FICPA, FGFOA, FASD*

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process."

- Tony Grau

"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."

- David Caplivski

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team.

The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.

An advisory consultant will be available as a sounding board to advise in those areas where problems are encountered.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



Antonio 'Tony' J. Grau, CPA

Partner

Contact: tgrau@graucpa.com | (561) 939-6672

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

University of South Florida (1983)
Bachelor of Arts
Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District
Dunes Community Development District
Fishhawk Community Development District (I,II,IV)
Grand Bay at Doral Community Development District
Heritage Harbor North Community Development District

St. Lucie West Services District
Ave Maria Stewardship Community District
Rivers Edge II Community Development District
Bartram Park Community Development District
Bay Laurel Center Community Development District

Boca Raton Airport Authority
Greater Naples Fire Rescue District
Key Largo Wastewater Treatment District
Lake Worth Drainage District
South Indian River Water Control

Professional Associations/Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants
City of Boca Raton Financial Advisory Board Member

Florida Government Finance Officers Association
Government Finance Officers Association Member

Professional Education (over the last two years)

Course

Government Accounting and Auditing
Accounting, Auditing and Other
Total Hours

Hours

24
56
80 (includes of 4 hours of Ethics CPE)



David Caplivski, CPA/CITP, Partner

Contact : dcaplivski@graucpa.com / 561-939-6676

Experience

Grau & Associates	Partner	2021-Present
Grau & Associates	Manager	2014-2020
Grau & Associates	Senior Auditor	2013-2014
Grau & Associates	Staff Auditor	2010-2013

Education

Florida Atlantic University (2009)
Master of Accounting
Nova Southeastern University (2002)
Bachelor of Science
Environmental Studies

Certifications and Certificates

Certified Public Accountant (2011)
AICPA Certified Information Technology Professional (2018)
AICPA Accreditation COSO Internal Control Certificate (2022)

Clients Served (partial list)

(>300) Various Special Districts	Hispanic Human Resource Council
Aid to Victims of Domestic Abuse	Loxahatchee Groves Water Control District
Boca Raton Airport Authority	Old Plantation Water Control District
Broward Education Foundation	Pinetree Water Control District
CareerSource Brevard	San Carlos Park Fire & Rescue Retirement Plan
CareerSource Central Florida 403 (b) Plan	South Indian River Water Control District
City of Lauderhill GERS	South Trail Fire Protection & Rescue District
City of Parkland Police Pension Fund	Town of Haverhill
City of Sunrise GERS	Town of Hypoluxo
Coquina Water Control District	Town of Hillsboro Beach
Central County Water Control District	Town of Lantana
City of Miami (program specific audits)	Town of Lauderdale By-The-Sea Volunteer Fire Pension
City of West Park	Town of Pembroke Park
Coquina Water Control District	Village of Wellington
East Central Regional Wastewater Treatment Fac.	Village of Golf
East Naples Fire Control & Rescue District	

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	64
Total Hours	<u>88</u> (includes 4 hours of Ethics CPE)

Professional Associations

Member, American Institute of Certified Public Accountants
Member, Florida Institute of Certified Public Accountants
Member, Florida Government Finance Officers Association
Member, Florida Association of Special Districts

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 1998
Client Contact	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

Two Creeks Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2007
Client Contact	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

Journey's End Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2004
Client Contact	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. ***We will deliver our reports in accordance with your requirements.***

Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



Phase I - Preliminary Planning

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:

Is the recommendation cost effective?

Is the recommendation the simplest to effectuate in order to correct a problem?

Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?

Is the corrective action taking into account why the deficiency occurred?

To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2024-2028 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2024	\$3,400
2025	\$3,500
2026	\$3,600
2027	\$3,700
2028	<u>\$3,800</u>
TOTAL (2024-2028)	<u>\$18,000</u>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned.

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Independent District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
TOTAL	490	5	4	484	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

73

Current
Arbitrage
Calculations

We look forward to providing Baytree Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!

**For even more information on Grau & Associates
please visit us on www.graucpa.com.**

Baytree CDD Auditor Selection							
	Ability of Personnel (20 pts)	Proposer's Experience (20 pts)	Understading of Scope of Work (20 pts)	Ability to Furnish the Required Services (20 pts)	Price (20 pts)	Total Points Earned	Ranking (1 being highest)
DiBartolomeo, McBee, Hartley & Barnes					2024- \$3,200 2025- \$3,350 2026- \$3,500 2027- \$3,650 2028- \$3,800		
Grau & Associates					2024- \$3,400 2025- \$3,500 2026- \$3,600 2027- \$3,700 2028- \$3,800		

BOARD OF
SUPERVISORS
MEETING

SECTION V

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, **August 7, 2024** at 1:30 p.m. at Baytree National Golf Links, 8207 National Drive, Melbourne, Florida.

Present and constituting a quorum:

Melvin Mills	Chairman
Richard Brown	Vice Chairman
Richard Bosseler	Assistant Secretary
Janice Hill	Assistant Secretary
Jerry Darby	Incoming Supervisor

Also present were:

Jeremy LeBrun	District Manager
Rob Szozda	GMS
Michael Pawelczyk	District Counsel
Josh Spencer	US Lawns
Valerie Scott	DSI
Jackie Curley	BCA President
Greg Cunningham	IOB
Lew Hudson	IOB
Residents	

FIRST ORDER OF BUSINESS

Roll Call

Mr. Mills 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.

SECOND ORDER OF BUSINESS

Engineer's Report

Mr. Mills: We're going to bypass the Engineer's Report, because there was not one.

THIRD ORDER OF BUSINESS

Landscape Report

Mr. Mills: Josh, you're here?

Mr. Spencer: Howdy. Recently, the projects that we have going on, they pre-approved the Oak tree trimming and we've been going through the community trimming Oak trees. We'll be done by the end of this week. There were a few areas under our supervision, where the turf got dry and caused chinch bugs to develop in certain areas, mainly along the Baytree Drive, going out the resident's gate. So, we replaced that on our dime. Under our contract, you have six fertilizations and we take care of your turf. So, we did that. The annuals are looking good. Our problem right now is out front with the Medjools. One was hit by lightning. We cut that one down last week. There's one next to it that is declining as well. We think that might have got hit by lightning. The other issue is at the resident gate, we had the same issue, where one is declining and some of the ones at the front bed, are declining. We met with a representative who was with the University of Florida for 20 years. He said that it was not weevils, root rot or butt rot. We can't figure out what it is. We're sending off samples today to the University of Florida and within seven to ten days, we'll know what's going on. In the meantime, ECOR is coming tomorrow to treat all of the Palms and then we're going to just go from there and see what happens. We're still working on the bag project, re-landscaping the front clock last week, which was hit with lightning as well. We replaced the front clock out by the street. We're still tracking a few zones. The well was completed. Other than that, everything's looking really well. We're just going through everything and then we're done.

Mr. Mills: Josh, I went out the back gate and there is a sprinkler head, before you get to the back gate.

Mr. Spencer: I picked it up. It's in the back of my truck. It looks like it fell off of somebody's truck, because it's a brand-new bed. I turned on the zone and there's no broken one back there.

Mr. Mills: Well, there's one that I saw that was shooting straight up in the air.

Mr. Spencer: Which side was it on?

Mr. Mills: It was on the right-hand side.

Mr. Spencer: When was that?

Mr. Mills: About 11:30 a.m. this morning.

Mr. Spencer: In the middle island?

Mr. Mills: No, out the back gate, before you get to the back gate on the right-hand side, past the last house on the right. If you go about 500 feet up, it's on the right-hand side.

Mr. Spencer: Is this before the gate or after it.

Mr. Mills: This is before the gate.

Mr. Spencer: Got it. Okay. I'll take a look at that today.

Mr. Mills: Okay.

Mr. Spencer: Does anybody have any questions about anything going on or any concerns.

Mr. Mills: Josh, thank you for doing such a great job.

Ms. Hill: Thank you.

Mr. Mills: We greatly appreciate it.

Mr. Brown: If we have to replace that Palm, what is the cost?

Mr. Mills: Yeah, I talked to Josh about this Palm that was hit by lightning. To get a Palm that size is probably \$10,000. Then we have to rent a tractor trailer to bring it in. In total, the cost would be about \$25,000. I figured we have more important issues than replacing that Palm tree, so I instructed them to cut it down, which they did. It's been cut down.

Mr. Spencer: Those Palm trees actually get harvested. They are farmed out in Arizona. They like the heat. They come from all the way up there and it's hard to find them right now. Even builders are getting away from using them because it's so hard to get them right now. So, everyone is jacking up the price.

Mr. Mills: It was amazing, because I didn't know what happened to it. He called me and said, "*Mel, can you come to the front gate?*" I went out to the front gate and he said, "*Look at this tree.*" It literally blew a chunk out of that Palm tree, about that long, about that wide, and about that thick. There was a bird in the Palm tree and it actually hit and killed the bird and was laying on the street. So, it hit. The guard told me that afternoon when we came in, "I almost vacated the premises, because it hit somewhere and I don't know where, but it was really close. That's what happened to the rear gates and also the one front gate, just to let you know. Okay, thank you, Josh. Appreciate it, bud.

FOURTH ORDER OF BUSINESS

Community Updates

A. Security

Mr. Mills: Next is the community update. Security?

Ms. Scott: I do not have an operational update today. All of the operations teams are still out and dealing with some residual things from the weather. I am here though to answer any questions when it comes time to talk about a potential increase and contract remodel.

B. BCA

Mr. Mills: Alright. BCA, Jackie?

Ms. Curly: We've actually been kind of quiet. I've been gone for a couple weeks and I don't think we've had anything going on. There was just some rumbling about the increase in CDD fees. People have thought they were the homeowner's fees and wanted to know why and what. I offered them to come to this meeting if they wanted to know about it.

Mr. Mills: Very good.

C. Isles of Baytree

Mr. Mills: Do we have anyone here from the Isles of Baytree (IOB).

Mr. Cunningham: Yes, sir.

Mr. Mills: Would you like to introduce yourself?

Mr. Cunningham: I'm Mr. Greg Cunningham, President and our Treasurer, Mr. Lew Hudson.

Mr. Mills: Would you like to give a report on your community? We usually ask for a report, like what's going on in IOB.

Mr. Cunningham: I'm just out today as a first-time visitor. Thanks for letting us come by, to see what we can learn and meet a few folks.

Mr. Mills: Okay, very good. Thank you. You're welcome to come to any of our meetings.

Mr. Hudson: We're brand new on the Board, so we just came today to introduce ourselves.

Mr. Mills: God bless you. I'll see you next year, when I talk to you at this time.

Mr. Cunningham: That's right. We'll have something to say. Thank you.

Mr. Mills: Alright, good.

Mr. Cunningham: Thank you.

Mr. Mills: You're welcome.

FIFTH ORDER OF BUSINESS

Consent Agenda

A. Approval of Minutes of the May 1, 2024 Board of Supervisors Meeting

Mr. Mills: Were there any questions with regard to the minutes? If not, I'll entertain a motion to be approved.

Mr. LeBrun: I'll also add in there for you, we received comments from a couple of Supervisors, electronically and in person. So, we could just approve those as amended.

Mr. Mills: Okay. I have two for you also.

On MOTION by Mr. Darby seconded by Ms. Hill with all in favor the Minutes of the May 1, 2024 Meeting were approved as amended.

SIXTH ORDER OF BUSINESS

Agenda

A. Public Hearing

i. Consideration of Resolution 2024-08 Adopting the Fiscal Year 2025 Budget and Relating to the Annual Appropriations

Mr. Mills: Alright. I'm going to turn it over now to Jeremy to do the Public Hearing.

Mr. LeBrun: Sure. So, Item 6 on the agenda, is our Public Hearing on two items: Resolution 2024-08, Adopting the Fiscal Year (FY) 2025 Budget and Relating to the Annual Appropriations and Resolution 2024-09, Approving Special Assessments and Certifying an Assessment Roll. These are two things that we do each year, in order to fund the budget. If the Board is amenable, we'll go through the Budget. I know we've worked on this since March, so it's been a very long process. I'll go through the presentation and then we can open up the Public Hearing, they can ask any questions or comments, we'll close the Public Hearing and then we'll go forward from there. Does that sound good?

Mr. Mills: Yes.

Mr. LeBrun: Okay. First, I put together a summary packet, just for the Board and also the audience. There are color copies, which is a little easier on the eyes. So, this is just a summary. The actual budget is also available in paper copy and on the website. If you go over to Page 2, these are some of the components that make up the CDD, for our newer residents or if you're new to the idea, if you're new to Baytree or CDD, these are the main items that the CDD is in charge of operating and maintaining. So, those are listed for the Board and for the residents review as well. We also have the website on there, BaytreeCDD.com, if anyone wants to visit

that. There's a lot of good information on there, such as Budgets, Audits, Minutes, anything that you want to look for, will be on that site. If you go to Page 3, the Board had asked us to put together a list of things that throughout the last FY, have been accomplished or had to be addressed in a positive way. Don't forget the FY runs from October 1, 2023 through September 30, 2024, so we're nearing the end of the current FY. These are some of the main items that the CDD has accomplished throughout this current FY. I won't go through and read all of them. You can see the things that have been going on. Some are very obvious, such as landscaping, but some might not be obvious, such as stormwater repairs and pool heaters that you might not see. So, those are listed on there as well. If the Board wishes I could read them out.

Mr. Mills: You may want to just add, that some of these were necessary and weren't planned by the Board. It just happened and we had no choice but to repair it. So, you need to know that as well.

Mr. LeBrun: Sure. On to Page 4, I compiled a list of large, unexpected costs that we experienced throughout the year, the largest of which, was a couple of stormwater repairs. As we talked about last meeting, the District was founded in the mid-1990s and we have some aging infrastructure. We had two major stormwater pipe fails, one within an easement area near a hole, where a bunch of cables converge. We also had one underneath the road that involves some asphalt work and pond mitigation, draining and things of that nature. We also did a lot of sidewalk repairs. In the previous year, the Board opted to do some proactive repairs of things that might be trip hazards, to further insulate the District from any sort of liabilities, trips and falls. Some lights and fixtures had to be repaired. I believe the new irrigation well was mentioned by Josh in his presentation. The other one previously went dry and was unable to irrigate the areas. So, it's a high up front cost, but you're also going to pay more if you don't do it, because you're going to lose all your sod and landscaping, which in the end is more expensive.

Mr. Mills: I'd just like to add to that. Apparently when the community was developed, they dug shallow wells, as a result of them being artesian. That way, we didn't have to go so deep. That's why when you ride by and the irrigation is on, you can smell sulfur. The new wells that have been drilled, are over 200 feet deep and we're getting pure water. So, if you smell nothing going out the back gate, it's because that is the new well that was just dug at a cost of \$20,000. Sorry.

Mr. Darby: Jeremy, I think it's also fair to say that every year the District engages in sidewalk repairs in one shape or another, but this year, because of insurance recommendations, the extent of sidewalk repair, was far more than we had ever budgeted.

Mr. LeBrun: Correct.

Mr. Darby: Its was normally around \$20,000 a year and it was well over \$60,000 this year. Right?

Mr. LeBrun: Yeah. So, in the previous fiscal year, the Board utilized some pavement reserves to do very large-scale maintenance for that one fiscal year. But you're correct, every year there's a small, budgeted amount for these repairs. It's a never-ending task.

Mr. Brown: That was the result of the insurance companies, risk management people, coming out here and telling us that all of these little raised sidewalks needed to be repaired, because another community in Florida, someone tripped and fell on a raised sidewalk and sued the development for \$500,000. So, we spent \$85,000.

Ms. Hill: \$86,000.

Mr. LeBrun: There were close to 300 locations. It was a very large-scale project.

Mr. Brown: It was huge, but necessary unfortunately.

Mr. LeBrun: Then you had two well pumps that were at the end of their life that were replaced. We had other unexpected costs, but those were the kind of large chunks that really hit us this year. We are hoping for better luck next year, but just a kind of quick summary for the Board and residents. Page 5 showcases the projected increase. Just as a reminder, this is the Proposed Budget and we're looking at a proposed 2025 assessment rate of \$2,500. That's yearly and is collected on the Property Tax Bill under the non-ad valorem section of your property taxes. That is where you will see that rate listed there. If you go to Page 6, we put together some historicals of the operation and maintenance (O&M) for the Board and residents, just to see the history over the last five fiscal years, from 2020 through 2025. The average percent increase over those six fiscal years, is about 5.4%. The last few years have been terrible with inflation, but that's over the last six years. That's just historical data of the O&M assessments, for the Board and residents. Unfortunately, many things aren't getting less expensive. They are getting more expensive. I'm sure we've all experienced that in our private lives. Page 7, includes a quick pie chart, showing expenses for the main categories. It lists out what's included in there. In the full budget, there is a narrative that explains each line item of what that line item covers. This just

kind of gives you a good snapshot of expenses by category. For those visual learners, that might be a tool that you can use. If you go to Page 8, there is a comparison of Fiscal Year 2024, the current adopted budget, versus the Proposed Budget for next fiscal year. It is just a side by side of those comparisons and then a variance from year to year. I included a little note there at the bottom, noting the reserves. One of the goals of the Board this year, was to replenish some of those reserves that were used in the past for different road repairs, stormwater repairs, sidewalk repairs.

Ms. Hill: Sealing.

Mr. LeBrun: Sealing the roads to extend that life. The District also added a Disaster Emergency Fund line item, to add money to that each year. You'll see that reflected in the budget. That is just a result of aging infrastructure. As you know, the District is going on 30 to 35 years and things are going to fail, just like in your own homes. So, we have a Disaster Emergency Fund added to the reserves as well. It is important to note, that any excess operating funds, although it's budgeted in there, doesn't mean it has to be spent. So, anything that's not spent, doesn't go anywhere. It stays within the District. Other Boards committed to rolling those into reserve funds, for anything that's underspent or over budgeted, if you want to put it in that context. So, that's Page 8. If you go to Page 9, as the Board knows, we've been working through this budget since March. That was the first time we really started going through the budget process and looking at things. Last year, there was no assessment increase. This year, I know we were kind of hit with some costs and looking at that going forward. The main reason, which I highlighted here just for the Board and our audience members, was due to inflation. Its easing now a little bit, but we have increased costs, such as the cost of doing business, security, landscaping, pool maintenance, pool chemicals, utilities and insurance. We see some areas of increases from that. I mentioned earlier, aging infrastructure. Baytree was established in June 1992. So, all of our infrastructure, underground stormwater, drains, amenities, sidewalks, things of that nature, was from 1992 and we're going to have to plan for that. We also looked at additional funds for roadway reserves. The Board was committed to getting back on that schedule. The engineer, several years back, provided a recommended funding, to make sure when it came time to repave the roads, the District would have the money ready to go and they're not having to take on debt to fund the road resurfacing. So, adding to those reserves, helps to keep us on track and stay on track. The last item that I put on there, was for some future capital

projects that the Board discussed for next fiscal year, such as lake bank restoration. Each year, the District allocates money to restore lake banks that might be experiencing erosion. The main areas that we focus on, are places behind houses. That's always step number one, to make sure everything behind the houses is solid. That's in conjunction with our lake management vendor. We have a contract that actually does the erosion repair. They use the report of the engineer and look for areas that need help. They stay within our budget amount to fund those lake bank restorations. There are also sidewalk repairs and landscape renewal, just make Baytree look as good as it does. Also on the future horizon, is resurfacing the bottom of the pool. This past year, there's been some talk about indentations on the bottom. So far it has passed inspection and we had no issues with operating the pool. But that might be something that's coming down the road. That's a pretty large expense. The pool deck is in good shape, but the actual pool itself, in the future, is going that way. So, that's the end of my presentation. The last thing that I will do, before opening up the Public Hearing, is the actual budget. It's in your agenda. It hasn't changed since the last time the Board saw it. The only thing that's been changed, is we updated the costs from our lake management, security and janitorial vendors. There were very small changes. That's the only main change that you will see from the budget from the last time that you looked at it, at our prior meeting. I'm happy to take any questions from the Board. If not, I'll go ahead and open up the Public Hearing, Mr. Chairman, if that's okay with you.

Mr. Mills: You go right ahead.

Mr. LeBrun: Before we do that, just for new members of the audience, if you wish to speak, raise your hand and state your name and address for the record. We ask that you make one comment and keep it under three minutes, if possible. It is not necessarily like Q and A back and forth, but we, of course, will answer anything, as we go through the budget hearing process or if the Board wishes to go back and respond to anything. I'm Mr. Jeremy LeBrun and with the management company, GMS, serving as District Manager for Baytree. I'm happy to answer any questions. I have cards with me, if anybody wants my card. I'm happy to help in any way that I can. The Board needs to make motion to open the Public Hearing.

On MOTION by Mr. Darby seconded by Mr. Brown with all in favor the Public Hearing on the Budget for Fiscal Year 2025 was opened.
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Mr. LeBrun: The Public Hearing is officially open. Do any members of the public wish to speak?

Resident (Lou Cardinale, 504 Royston Lane): I have a question on the reserves. You put reserves in there. Now, if reserves last year were \$195,000, was all of that spent or is there still monies in there carried over to this year? Does money from past years, carry over and how do we determine a new amount, based on what we have in the pot already? Do we increase it based on what you would spend this year? Is that how you work that reserve?

Mr. Mills: Basically, the reserves are projected. We have our engineer, when it comes to the roads, project what it's going to take for the next 10, 15, 20 years, what we will have to do to the roads. That money, even though it's in reserves, it's in a capital reserve and not a reserve that can be spent other than for capital, unless absolutely necessary. This year, we took \$86,000 out of the Roadway Budget to do the sidewalks, because we didn't have enough money in the Sidewalk Budget. So, even though it looks like money just lying there, it's projected spending that we have to do. If we don't do that, either you increase assessments now or we wait and don't do anything and then there will be a major assessment. We do not want any resident in Baytree to get a \$10,000 assessment, because eventually the roads are going to have to be resurfaced. We don't have a choice. We sealed them in order to add another three years, maybe five years, to the small areas like Kingswood and your cul-de-sacs, that don't get as much traffic as Baytree Drive or Old Tramway Drive. So, even though it's marked as reserve, it's projected expenditures that we're going to have to do. Did I answer your question?

Mr. LeBrun: I'll add on to that. I think I heard you ask about this year to next year. The current amount in the Capital Reserve Budget, is \$195,172. That's not in this budget. There's an actual budget that is also available. That is where you'll see this number. So, \$195,172 for this year, was allocated for capital reserves. Proposed for next year, is \$237,504.

Resident (Lou Cardinale, 504 Royston Lane): Out of the \$195,000, how much did you spend

Mr. LeBrun: The fiscal year is not over yet, but the money that you don't spend, carries over into the next fiscal year into the Carry Forward Surplus. So, let's say, for example, for lake bank restoration, there was \$35,000 budgeted. We saw a need for \$34,000 of those areas to repair. For sidewalk maintenance, we budgeted \$14,000 and only spent maybe \$2,000 as of now.

So, that budget can carry over to the next year or be reallocated if we have to do a stormwater repair. So, we don't automatically spend all of it.

Resident (Lou Cardinale, 504 Royston Lane): What you're saying is that out of the \$237,000, basically, zero may be coming from last year. How did you come up with that \$237,000?

Mr. LeBrun: That is based on projections and estimates of what might need to come in the future and also repaying back what was spent this year.

Mr. Mills: Let me give you an example. I forgot to add in, that the sinkholes in Balmoral cost us over \$60,000 that we didn't budget for. That money had to come out of something, so we took it out of the Roadway Budget to repair those sinkholes. So, with the \$86,000 for the sidewalks and \$60,000 for the sinkholes, there's your \$140,000 right there. We didn't have it in any particular budget, so we had to take that money out. So, we're replacing that money. Jerry, you were in charge of this. Do you remember what the projected amount was to replace the roads in Baytree?

Mr. Darby: Oh, yeah, I just happen to have it here. It was staggered over up into 2050, believe it or not and the total amount, based in 2020, was \$2.5 million total, over that period of time. Now, one of the things that, when you look at the capital plan, some of these are funds, bank accounts and a retirement plan. Roads are the same way. We keep putting money in, and then at certain points in time, we'll spend it. We won't spend it every year, so we accumulate it. Others, like the capital projects, has an itemized list of all the items that we intend to spend in the next year, including lake bank restoration, sidewalks, drainage maintenance, tennis court lights, so on and so forth. We introduced a new one, a Disaster Fund, because we found that disasters happen, but yet there is no specific reserve to accommodate an unanticipated disaster. So, the Board agreed that we should start funding a particular account to do that. So, that will accumulate over time. It will not necessarily be spent. So, there are two different kinds of capital accounts. Is that essentially right, Jeremy?

Mr. LeBrun: Correct.

Mr. Darby: Beautification is another one. I think you have \$78,000 to spend this year. The budget was \$65,000. That gets spent almost every year.

Mr. Mills: Yep.

Resident (Lou Cardinale, 504 Royston Lane): So, if you don't spend it, are you going to give it back to us?

Mr. Darby: No.

Mr. Mills: No.

Mr. Darby: We're going to save you a future very large bill, because if we don't have these reserves and something happens, the only other option is a special assessment or we have to go out and borrow. If we go out and borrow, that's going to come back and bite you as well.

Mr. Mills: You have to look at it as a savings account.

Resident (Lou Cardinale, 504 Royston Lane): Yeah.

Mr. Mills: That's what it basically is. The reserve is a savings account for us, to help us preventing to come to you and say, *"By the way, this year you're going to owe us \$10,000 in an assessment fee."* We don't want to do that. So, the smart way is to increase your assessments each year, as little as we can and put that money back so when the time comes, we have the cash to pay for it.

Mr. Brown: Hindsight being 20/20, we did not increase the assessment last year. This year, we had the sidewalks and the sinkhole in Balmoral. If we had increased the assessment last year by \$100 or \$150, we would have had half of the money that we spent this year, just to cover those two things. So, maybe we should have had an increase last year, but we did not propose it.

Mr. Pawelczyk: We went through the whole process.

Mr. Mills: We did.

Mr. Brown: We decided not to, because of everything else going on.

Mr. Mills: Due to inflation, we decided not to.

Ms. Hill: The other thing is, the engineer that we employed, directs us as to what we're going to need in order to keep the community safe, going forward.

Mr. Mills: We're not spending it foolishly, believe me.

Resident (Lou Cardinale, 504 Royston Lane): I just had a question.

Mr. Mills: No, it's fine. Good question.

Mr. LeBrun: Are there any other members of the public that want to make a statement?

Resident (Artie Hudson, 1312 Montrose Way): I noticed that your budget is \$1,201,000 and the letter that we got said that you going to collect \$1,179,000.

Mr. Mills: That's carry over.

Mr. LeBrun: If you pay your property tax early, you received a discount, which has to be accounted for. If everyone pays their property taxes early, they get that discount, but if they wait until the end, they will not get discount. So, it's a gross net situation.

Resident (Artie Hudson, 1312 Montrose Way): So, my question is, are you going to collect less than you're going to spend? Where are you getting the \$22,000?

Mr. LeBrun: The amount that's in the budget, those are the total revenues that's going to be collected.

Mr. Mills: Projected collected.

Mr. LeBrun: Correct. That includes miscellaneous income, your interest, your carryforward surplus. That \$1.2 million includes all of that funding in there.

Resident (Artie Hudson, 1312 Montrose Way): The budget says \$1,201,000.

Mr. Mills: Correct.

Resident (Artie Hudson, 1312 Montrose Way): The letter that I received says that you're going to collect \$1,179,000.

Mr. Mills: I see what he's saying.

Mr. Brown: We pay the county a percentage.

Mr. Mills: We have to pay the county a percentage.

Mr. LeBrun: Yeah, like I said, there's the gross collected and then the discount for those that pay early, the tax collector has their fee. So, there are different things that go into the amount that you actually collect, that the District actually takes in to pay their operating expenses.

Resident (Artie Hudson, 1312 Montrose Way): In my simple mind, you're going to spend \$1.2 million and you're going to collect \$1,179,000. Where does the difference go?

Mr. LeBrun: That's just a budgeted amount and not the actual. The amount that you're seeing for the revenues, that's all of the revenues combined.

Mr. Darby: Artie, if you look at the budget, in addition to the \$1,179,000, there's miscellaneous. If you look in the revenues, you have assessments of \$1,179,000 and miscellaneous income out of IOB, of \$55,000. You also have miscellaneous income, which I'm not sure where that comes from, of \$9,200 and then interest. If you add all of that up, it comes to \$1,201,000. So, the assessment is \$1,179,000, but there's other revenue involved.

Mr. LeBrun: Yeah. Sorry, I wasn't clear. There are other things that go into the O&M Budget.

Resident (Artie Hudson, 1312 Montrose Way): The other question I had was the reserves for unanticipated events.

Mr. Darby: Disaster Fund.

Resident (Artie Hudson, 1312 Montrose Way): I don't see that.

Mr. Darby: It's under the Capital Projects Reserve Budget.

Mr. LeBrun: On Page 8.

Mr. Darby: Under the Capital Improvement Program. It's budgeted for \$6,500. I have it on Page 9.

Resident (Artie Hudson, 1312 Montrose Way): So, you are budgeting \$6,500. Is that what you're budgeting today?

Mr. LeBrun: That's only the unexpected cost for the first year. I know the Board is looking at continuing to fund that. Now we have other line items that are budgeted, such as gutter repair, sidewalk repair, tree trimming. Those are their own separate line items.

Resident (Artie Hudson, 1312 Montrose Way): But for purposes of 2025, you're budgeting \$6,500 for unanticipated events.

Mr. Brown: Yep.

Mr. Pawelczyk: Just to clarify, you guys, correct me if I'm wrong, their intent was to start that fund.

Mr. LeBrun: Correct.

Mr. Pawelczyk: That doesn't mean that \$6,500 is obviously going to cover a storm event. They will draw from other funds if they have to. The Board's goal, when they discussed this, I think, you guys can tell me if I'm wrong, was to start building that fund up. So hopefully it eventually reaches, depending on how much money is left over, \$100,000.

Mr. Brown: The main focus for this coming fiscal year, is to replenish the Roadway Fund from all the money that we had to take out, because we had to repair sidewalks and the sinkhole on Balmoral, and to start a Disaster Fund.

Mr. LeBrun: Correct.

Mr. Brown: There are other items in the budget that if they don't meet their budget, if they're below their budget, at the end of the fiscal year, then we have to decide with that excess money how much should go into the Roadway Reserves or how much should go into this Disaster Fund. But we wanted to make sure that we put the stake in the ground first, at least start

a Disaster Fund, because a number of years ago, when we had the hurricane that came through Baytree, we spent \$40,000 after the hurricane, to remove all of the debris. We did not have a budget for that. That came out of this Beautification Budget. So, what we want to try to do, is to start setting up some kind of a Disaster Fund to handle things like this, so that we don't have to take it from someplace else, you know, rob Peter to pay Paul, type of thing.

Resident (Artie Hudson, 1312 Montrose Way): So, you really don't have a credit card.

Mr. Brown: No. We don't.

Mr. Mills: It's just there for protection just in case we absolutely have to have it, like for an example, the well that was drilled and cost \$22,000. That was totally unexpected. Where did it come out of? The Beautification Fund. So, I can't do the rear gate now that I planned to do with the re-landscaping, because I pulled the money out to dig that well.

Resident (Artie Hudson, 1312 Montrose Way): How much to backfill?

Mr. Mills: You mean how much are we going to allot in that category?

Resident (Artie Hudson, 1312 Montrose Way): You're saying that you have to refund a few reserves for unanticipated events.

Mr. Mills: It should be there on the budget.

Mr. LeBrun: The total just for the stormwater repair?

Mr. Mills: Yes.

Mr. LeBrun: Once we have all the bills from the investigative work, it was close to over \$75,000. That's the biggest chunk of what was spent recently.

Resident (Artie Hudson, 1312 Montrose Way): So, about \$75,000.

Mr. LeBrun: That's just for the stormwater repair.

Resident (Artie Hudson, 1312 Montrose Way): This whole thing is going to backfill.

Mr. Brown: A big chunk of it was.

Mr. LeBrun: Also to maintain the pace to stay on track, with the engineer's prediction to keep up with that.

Mr. Pawelczyk: Based on the Reserve Study.

Mr. LeBrun: You have to keep pace with what is going on.

Mr. Darby: I might also add, we're allocating a total of \$77,000 into the Pavement Fund this year, between the IOB allocation and ours. The engineers originally wanted us to put

\$100,000 a year into that fund. So, we are essentially under allocating into that fund and we have to catch that up at some point in time.

Resident (Artie Hudson, 1312 Montrose Way): I looked on the District's website to see if there was an engineering report and couldn't find one.

Mr. LeBrun: Usually the engineer will call into the meetings, if he has information to share.

Mr. Pawelczyk: He's talking about the Reserve Study. Right?

Resident (Artie Hudson, 1312 Montrose Way): Yeah. I want to see if I can find it.

Mr. LeBrun: I don't have it with me today, but I can email his latest calculation to you.

Resident (Artie Hudson, 1312 Montrose Way): I'm wondering when do the roads need to be repaved?

Mr. Brown: Probably in another two years.

Resident (Artie Hudson, 1312 Montrose Way): You had them sealed recently.

Ms. Hill: They said three to five years for the main roads, Baytree Drive, Old Tramway Drive and Kingswood Way. The other roads, we are hoping to get a longer time, because they don't get the use. They only have the local traffic.

Mr. Brown: Yeah. The big-ticket items are, Kingswood Way, Baytree Drive and Old Tramway Drive. We expect to get three to five years until we have to reseal those roads. Year three is next year. Okay? So, we need to build up that road reserve, because if we're lucky and we don't have to repave those three roads for five years, then we should have enough money in the Road Reserve to cover that. The side streets, we were told we should get at least five years, if not longer, because there's not as much traffic. It all depends upon traffic.

Mr. LeBrun: Rick, I was able to pull up the engineer's update, which has the year and the suggested balance. So, for 2024, the engineer suggested that our Pavement Reserve Balance should be at \$435,000. With this anticipated increase for the upcoming fiscal year, the current balance is projected to be \$434,000. So, with that, we are on track to go through that. I hope that answer helps answer your question.

Mr. Brown: That's subject to change based upon the price of oil.

Ms. Hill: The price of oil has impacted our need for more money.

Mr. LeBrun: Do any other members of the public wish to make a comment?

Mr. Mills: Are there any comments? Because you guys are involved in this, you help to share the cost of the guards in the streets.

Resident (Not Identified): Well, just listening and hearing today, I feel that we are being treated fairly, on what you are projecting for next year. I appreciate the constant work that goes into this.

Mr. Mills: For those that weren't here, when we did seal the streets, \$200,000 was transferred from the Roadway Budget. We were in a deficit then. Are there any other questions? Jackie?

Ms. Curley: When we see an increase in Baytree of \$300, what happens in IOB?

Mr. Mills: They pay a percentage.

Mr. Brown: Same as the golf course.

Mr. Pawelczyk: There's a cost share agreement that is specific to those line items. They pay annually. Right?

Mr. LeBrun: Yeah. If you have a copy of the actual budget, the last page of that, will show you the breakdown of security and the guardhouse. It's right there. Do any other members of the public that haven't spoken, want to make a comment?

Resident (Tom Harrison, 669 Deerhurst Drive): While we're talking about the roads, maybe it's just me, but if you think you're going to get five years out of Baytree Drive, it looks to me like there are many areas that did not get proper treatment. Am I wrong? It just looks like all of a sudden, there are areas that look like they've been already worn and I just don't understand why, with the amount of traffic on Baytree Drive, why they didn't maybe do a double coating or something like that.

Mr. Mills: They did do a double coating. The problem with some of the areas and I know what you're talking about, is it's like a sponge. The granular surface of the blacktop was porous in some areas, more porous than others.

Resident (Tom Harrison, 669 Deerhurst Drive): Okay.

Mr. Mills: So, what happened was, a sealer filled those, which then in turn took off the top. He told us that that's what was going to happen. It will fill the cracks. Is that what we want to do? Because we don't want the water to get down in to penetrate it. He said that it will show. You will also see tire tracks. Tire tracks are from residents going over the damn street, when the street was wet and they were told not to do that. So that's what happened there.

Mr. Brown: I think one was a Volkswagen.

Mr. Mills: Yeah.

Resident (Tom Harrison, 669 Deerhurst Drive): It just seemed very inconsistent.

Mr. Mills: If you get a chance, on Old Tramway Drive, when you turn right off of Baytree Drive, go down about the second to third house on the right. You will see where there is very porous blacktop and you will see how it's filled in.

Resident (Tom Harrison, 669 Deerhurst Drive): Okay.

Mr. Mills: Now, that is an area that we know we're going to have to resurface as soon as possible.

Mr. Pawelczyk: I think it would be foolish to assume that you could go five years without having to do any roadwork.

Mr. Brown: Right.

Mr. Pawelczyk: You might have a \$20,000 project for a particular area and you'll have to find the money from somewhere to pay for. The purpose of that reserve is for the whole mill and resurface in any of those main thoroughfares.

Mr. Mills: Yeah. I think we have to go back and look at the historic perspective of Baytree. We had Boards back, I want to say, 10 years ago, that did not want to spend any money at all, period. I suggested one time, that we should raise it \$200. Well, you thought it was going to be riot in here. I mean, the place was filled. Had we done that, we wouldn't be in the situation as bad as we are today. You have to keep up with maintenance. You have no choice, but to maintain. This is a big community to maintain and it's going to cost money.

Mr. Brown: Especially when we don't control the amount of traffic there.

Mr. Mills: Exactly.

Ms. Hill: Everybody's individual home is the same thing.

Mr. Mills: Right.

Ms. Hill: When we look at our budget here and think about your electric bill and the fertilizer on your lawn and pool, all of our bills have gone up.

Resident (Tom Harrison, 669 Deerhurst Drive): I think also the fact that there was no CDD assessment last year, that needs to be somewhat highlighted.

Mr. Mills: It is. It shows it in here.

Resident (Tom Harrison, 669 Deerhurst Drive): Because I think it's important, when you see a 13.6% increase over a two-year period.

Mr. Brown: You're right.

Resident (Tom Harrison, 669 Deerhurst Drive): I think that's really important.

Mr. Brown: That's a good point. We should have put it in the letter.

Mr. Mills: It was.

Mr. Brown: It was not in the letter. It was on the chart.

Resident (Tom Harrison, 669 Deerhurst Drive): I think it should be highlighted.

Mr. Mills: That's a good point.

Mr. Brown: good point.

Mr. LeBrun: I know for next year.

Mr. Mills: Alright, thank you guys for participating. We greatly appreciate your comments. Anything else?

Mr. LeBrun: We just need a motion to close the Public Hearing.

On MOTION by Mr. Brown seconded by Ms. Hill with all in favor the Public Hearing on the Budget for Fiscal Year 2025 was closed.

Mr. LeBrun: So, now that we closed the public meeting, the two items under consideration is Resolution 2024-08, Adopting the FY 2025 Budget, Relating to the Annual Appropriations. So, as we discussed this, we've been going through the budget since March. This resolution would officially adopt the budget that we've arrived at, at this point, which is five months later. I'm happy to take any questions or changes. The Board can make changes, you know, up until they adopt it, but this resolution would just be adopting this budget for FY 2025, which starts on October 1st.

On MOTION by Mr. Brown seconded by Mr. Bosseler with all in favor Resolution 2024-08 Adopting the Fiscal Year 2025 Budget and Relating to the Annual Appropriations was adopted.
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ii. Consideration of Resolution 2024-09 Imposing Special Assessments and Certifying an Assessment Roll

Mr. Mills: The next resolution is Resolution 2024-09, which is imposing special assessments and certifying an Assessment Roll. The Board just adopted the budget and this is the mechanism that funds the budget through the Property Tax Roll through the Property Appraisers office. This is imposing the assessments that the Board just approved. It would be funding your budget that you just adopted. I'm happy to take any questions on it? If not, we would just look for a motion to approve that resolution.

On MOTION by Mr. Darby seconded by Mr. Mills with all in favor Resolution 2024-09 Imposing Special Assessments and Certifying an Assessment Roll was adopted.

Mr. LeBrun: So, we've adopted our FY 2025 budget. We will get that sent to the State, get it on the website and then we're ready.

Mr. Brown: Just for your information, what we have in our packet, shows the \$2,500 assessment for every home in Baytree. For those of you that have always wanted to know what the golf course pays, next year they will be paying \$25,498.98.

Mr. Darby: Is that a similar percentage?

Mr. Brown: That's the percentage that was based on the assessment that was contemplated when the community was developed by the original developer.

Resident (Sandy Schoonmaker, Berwick Way): Could I ask you a question? If my house was on two lots, am I paying two assessments?

Mr. LeBrun: It is by Parcel ID.

Resident (Sandy Schoonmaker, Berwick Way): They get two votes.

Mr. Mills: No, one vote.

B. Consideration of Resolution 2024-10 Adopting District Goals & Objectives

Mr. LeBrun: The Memo is from GMS and was based on legislation that was just enacted for CDD's, one of which was the adoption of goals and objectives starting on October 1, 2024. Boards have to adopt goals and objectives prior to that date. So, what GMS did for all of our Districts, we created goals and objectives, that not only align with State Statute, but also meet the criteria of what was in the legislation, regarding goals, objectives and standards. So, those are

there for your review, which not only meet the letter of the law, we believe, but also follow us as we're doing our work according to State Statute. So, what we're suggesting for all of our Districts, for this fiscal year, since there is such a quick turnaround from when it was passed and when we have to adopt it by and this is our last meeting before October, is that you adopt these goals for the current year. Then in the future, if the Board wants to create new ones or customize, you certainly have the flexibility to do that. But we believe that these goals are not only attainable, but they also align with our current way of work. The last thing that I have on that is you are also required to report if you met these goals and objectives by December of the following year, December 2025. You will also see that each goal and objective has an achieved yes or no. So, all we have to do is, once we go through our FY, make sure we hit all these goals. Then we just have to post them to our website. We don't have to send them into the State. There's no Oversight Committee as of now, but that's kind of the role we have to play. So, that's what we're recommending to all of our Districts for this requirement.

Mr. Mills: Jeremy, at the proper time, I think we should have a workshop and look at these and if we want to redo any of them or add to them, we do that as well.

Mr. LeBrun: Sure. So, what we could do, is we have our workshops in the Spring.

Mr. Mills: Yep.

Mr. LeBrun: We can look at those objectives for the following FY.

Mr. Mills: Perfect.

Mr. LeBrun: I think this just makes sure we're staying compliant with having October 1.

Mr. Mills: But put that on the agenda for the one in the Spring.

Mr. LeBrun: I will add that to my notes.

Mr. LeBrun: Mike, did you want to add anything to this part?

Mr. Pawelczyk: Since we're, since the meeting's being taped, I won't say for the record how stupid this is. It's really just another case of the Legislature. Someone presents something like this, they say, *"Wow, that sounds like a really good idea."* But they don't look at it and realize what a waste of time, money and resources it is to do this and spend the time to go through these goals and resources. We represent 150 Districts. They're all going to look about the same, at least for the first year. Right?

Mr. LeBrun:: Yeah.

Mr. Pawelczyk: We're already required to do this by law. We're already required to put stuff on the website. What else are you going to put out there? Oh, we want to make sure that the grass is maintained at three inches instead of three and a half inches. Really? The Board can take those actions. So, that's kind of what I feel about it. Thankfully, it doesn't cost you much money to comply with this. It's just another thing Jeremy has to make sure gets done on an annual basis.

Mr. Mills: I think it has a lot to do with transparency.

Mr. Pawelczyk: Even though everything we do is public record.

Mr. Mills: I know.

Mr. Pawelczyk: All of the agendas are posted on the website.

Ms. Hill: It looked like it was mostly what we do already anyway.

Mr. Mills: We are, every one of them.

Mr. Pawelczyk: It's the same as the 25,000 or whatever you all spent to the engineer to do the infrastructure a couple years ago that we had. You're already doing that, except now you have to pay somebody to prepare this report and update that report. I guess this legislation is like all legislation. It punishes everyone, for the mistakes of a few.

Mr. LeBrun: We would look for a motion to adopt those goals and objectives for the upcoming year.

On MOTION by Ms. Hill seconded by Mr. Darby with all in favor Resolution 2024-10 Adopting the District's goals and objectives were adopted as presented.

C. Consideration of First Amendment to Services Agreement with Merry & Bright, LLC. for Holiday Landscape Lighting

Mr. Mills: Rick, you want to talk about the resolution for the holiday lighting?

Mr. Brown: I met with George. We have a three-year contract with Merry & Bright, to do the holiday lights for the community. This year is the last year of our present contract. So, I asked George to prepare a new contract for 2025, 2026 and 2027. I asked him to do a separate proposal for adding two more additional Oak trees, that are off of the second island, off of the main entrance. Basically, develop a canopy. Okay. But that was a bit too expensive and given everything else that's going on, I said no. So, what he's proposed to us, is basically a repeat of what we're doing now for the next three years. It's at a higher cost, but we have \$16,000 in our

budget and have had for the last three years for that. If I can continue to get the contribution from the Homeowners Association (HOA), of \$1,500 a year, our focus would be to make sure that all of the monuments are done. Then this is basically budget neutral for the next three years. So, my recommendation is that we approve it for the next three years. If I don't get the money from HOA, so be it. Maybe we can find \$1,500, somewhere in our budget to cover the cost.

Mr. Mills: We'll find it.

Mr. Brown: By the way, Jackie, I want to thank you and the BCA Board, for your contribution over the past number of years for the holiday lights. It's been a big help. It really nice.

Mr. Mills: Maybe IOB would like to chip in. We're glad you came, guys.

Ms. Curley: We lost a Palm tree.

Mr. Brown: I'm going to talk to George about that one Palm tree. I already wrote that down. Thank you.

Mr. Darby: So, Rick, I'm just reading the proposal. I noticed that the last paragraph, which included the cancellation clause, is crossed out. Is there a cancellation clause for this contract?

Mr. Pawelczyk: It's crossed out, because this is an amendment to an existing agreement.

Mr. Brown: Right.

Mr. Pawelczyk: You already have the ability to terminate the agreement, pursuant to a certain date. I don't have the main agreement with me, but I think it's like August or September.

Mr. Brown: Something like that. Yeah.

Mr. Pawelczyk: So, each year you can always modify this.

Mr. Darby: Okay.

Mr. Pawelczyk: I have Districts that modify their scope of services every year. So, they might enter into a three-year contract, but they might change it.

Mr. Brown: We've done that.

Mr. Pawelczyk: We can just amend it at that time.

Mr. Darby: Okay.

Mr. Pawelczyk: I think as long as you're providing the contractor with sufficient notice, you're in good shape, but if you do want to cancel it, you have to cancel by that either August or September date, that's in here.

Mr. Brown: That's what we had to do when we canceled the other company that did the holiday lights.

Mr. Pawelczyk: Yes.

Mr. Mills: Okay. I need a motion to approve the resolution.

On MOTION by Mr. Darby seconded by Mr. Bosseler with all in favor First Amendment to the Services Agreement with Merry & Bright, LLC. for Holiday Landscape Lighting was approved.

D. Consideration of Fiscal Year 2025 Contract Renewals

i. Aquatic Management Agreement

Mr. Mills: Moving right along, we have the 2025 contract renewals. We have the Aquatic Management Agreement coming up for renewal, which is in your agenda package.

Mr. LeBrun: I can go through those if you would like, Mr. Chairman.

Mr. Mills: Go ahead.

Mr. LeBrun: So, each year, we try to get ahead of our FY 2025 contracts that we do. The three main ones are our aquatic management. They do all the ponds. That's with ECOR. They do a great job and you guys have some of the best-looking lakes of any of my Districts. I'm sure Rob could chime in as well. So that's our first one. This is renewing for the 2025 year. The updated pricing was already included in the budget that was adopted. So, that's already been budgeted in, as part of the process of anticipating slight increases in costs. The amendment was drafted by District Counsel. If you look on page two of the actual agreement, you will see the change annually for the pond. There was a slight increase from the previous year. In talking with the leadership of ECOR, a lot of it deals with having to retain staff, wages and chemicals. They are increasing in costs, much like we are having the same issues around our District. You can see that the annual cost is \$46,860. That's listed there in the agreement on Page 2. Pest control is for the guardhouses and the surrounding areas. They treat quarterly for pests as well. So, that's included. District Counsel drafted this amendment, updating the reflected costs for FY 2025. It already matches what's in the budget for 2025. If you have questions on it, we can answer them, but if not, we would just look for a motion to approve it.

Mr. Mills: I would like to make a statement. There's a little drama behind this. I think next year we need to go out for Request for Proposals (RFPs). The reason being, is I was told

that we were not to be treated as good as we have been in the past by Tropic-Care, in talking to ECOR. There's a relationship there and they said, "*We do not want US Lawns to look better than we do.*" So, I spoke with Josh before I got here and he told me that they raised his price on the Palm tree injections, which we did before, with fertilizer and insect control. They raised the price on that.

Mr. Brown: ECOR did this?

Mr. Mills: ECOR did it.

Mr. Brown: Why don't we have a Come to Jesus meeting with ECOR.

Mr. LeBrun: I don't mind reaching out to ECOR. You can maybe share more offline what happened.

Mr. Mills: Okay, I will. But I think next year we really need to go out for an RFP.

Mr. Pawelczyk: Mel, as you know, we have a 30-day cancellation. So, you can really do it any time. Even if you were to approve this today, you could still pursue that and make that change.

Mr. Brown: You might want to make that part of your conversation when you tell ECOR about the rumors we're hearing about Tropic-Care.

Mr. LeBrun: Yeah. I'm having a one on one with management, to discuss that.

Mr. Mills: I just want to make the Board aware of it.

Mr. LeBrun: Sure.

Mr. Brown: That's bogus.

Mr. LeBrun: Is there any further discussion on that? If not, we need a motion to approve that.

On MOTION by Ms. Hill seconded by Mr. Mills with all in favor the Aquatic Management Agreement with ECOR was approved.

ii. Security Services Agreement

Mr. Mills: Okay, Security Agreement.

Mr. Brown: It's basically a \$0.50 increase an hour for the guards and for Matt.

Mr. LeBrun: Correct. Val is here from DSI, if the Board has any questions. If you look at the end of the agreement, you'll see the pricing sheet, with the current and the proposed price. It does contemplate a \$0.50 raise for Matt, who is the Gate Supervisor and then the gate officers. I

know the Board had previously discussed increasing wages, because I think we're happy with the staff that we have.

Mr. Brown: Right.

Mr. LeBrun: So that is the request. I'm happy to take any questions on that. It is very close to what we had budgeted already.

Mr. Brown: I did have a conversation with Bill. DSI now has a security contract with not only Baytree, but Heritage Isles and another community and these guards talk to each other. So, if we're paying \$0.50 an hour more than Heritage Isles and we have an opening, somebody from Heritage Isles is going to jump at it for \$0.50. That's just what they do. So, we are fortunate, in the sense that we have had a security force that has been pretty much rock solid for the last three years. We had some bumps in the beginning, but we now have some real good guys that have been around and know the community. So, I want to make sure that we maintain that little edge. Okay? So that we don't have our guards going from here to Heritage Isles. Right now, according to Bill, this is right smack on it, but I also told him, if that changes, I need to know sooner rather than later.

Mr. Mills: Val, I have a question. One of the concerns that I think any employee would have, is health insurance. Do you carry health insurance at all on any of your guards?

Ms. Scott: It's a pretty industry standard practice. They are offered health maintenance, a medical plan, dental, vision, a 401k, but what it does not do, full disclosure, it does not handle the catastrophic medical event, health maintenance, etc. It's something that the officers have to pay for at a very nominal charge, but it is not a Blue Cross Blue Shield, major medical, catastrophic event coverage.

Mr. Mills: Do your Executive Officers benefit from it?

Ms. Scott: We certainly do have that and for certain national accounts, that will be built into an agreement. It can be built in, client-by-client and contract-by-contract. It is not built into this one. I will tell you, you would be talking and please do not quote me on this, I know this is being recorded, but in order to offer that, we are talking about going up in the middle rate, to the tune of a few dollars an hour.

Mr. Mills: Could you get us a proposal on doing that, so the Board can just look at it? He's young, but I know he has some health issues.

Ms. Scott:: Are you talking about Matt?

Mr. Mills: Just Matt.

Ms. Scott: Okay. Yeah, that has been mentioned in the past. I can certainly look to doing that. Also to go back to the other question about staying a little bit ahead, we are fortunate enough that those three communities are all within just a few miles of one another. They are a big benefit to us. We are also looking at some other communities over here, in which to grow our footprint over here as well. To give you an idea, Wyndham at Duran is new. We only started that a few months ago, so there's a while before that one's going to be looking at an increase. We have just implemented our increase at Heritage Isles. So, if Bill told you what we're asking for right now, will still keep us a little bit above them, then that will be the case for a bit.

Mr. Mills: Okay. but I would like to see if we could do something for Matt, especially

Ms. Scott: Okay.

Mr. Mills: Because he's very committed and very dedicated to his job.

Ms. Scott: Yeah.

Mr. Mills: I just would like to see what the numbers would be and whether we can afford to do it.

Mr. Darby: You know, to that point, Mel, we're talking about a \$0.50 increase or 2.5%, which in this day and age is not a lot of money.

Mr. Mills: No.

Mr. Darby: I'm wondering if we should reconsider something a little more generous to incentivize them or failing that, is there any opportunity for some type of one-time bonus?

Ms. Scott: You can always do that. You can do a holiday bonus. Many of our clients do that, some in the way of a gift card, where we go out and purchase it and we bill you for the gift card plus the fee on the card. But you always have the ability to do that.

Mr. Mills: Well, I know a lot of residents do that for the guards, but I think we need to take care of our own, if you know what I'm saying.

Mr. Darby: Yeah. I mean we had, way back when, other Site Supervisors and it was a disaster.

Mr. Mills: Right.

Mr. Darby: The whole efficiency of the security system and the training is really on his shoulders. Honestly, \$20.73, it not a lot of money. So, I think we should seriously consider improving..

Ms. Scott: We were looking specifically at the request that you have in front of you, to keep it minimal, in trying to come close to the budget you established. So, if you wanted to pay more, we're certainly not going to tell you no. We're going to be very appreciative of it.

Mr. Mills: Do you get a percentage of the income that we give him, the billing rate?

Ms. Scott: The market is attached to a variety of things. There are some things that are static, but there are also percentages, where the higher the wage, the higher the percentage of the cost associated to whether it would be training or payroll taxes and insurance, things like that.

Mr. Mills: Okay.

Ms. Scott: Again, our costs are all going up.

Mr. Darby: Do we have a rough idea of what the minimum wage amount is?

Ms. Scott: The minimum wage has been going up \$1 a year, consistently, through September 26th. So, while we are certainly not paying minimum wage, what we have been trying to do, wherever we could, is look to increase at that dollar level, so that they are still staying as much above the minimum wage, as the minimum wage keeps going up. So, this does not accomplish that, as we proposed a \$0.50 increase, but we are able to move forward with that.

Mr. Brown: The thing to keep in mind is, our guards right now are receiving \$17 an hour.

Mr. Mills: The maximum is just under \$21

Mr. Brown: For every dollar that we increase, their compensation, it's basically 8,760 hours a year of coverage; 365 days. So, \$1 times 24 times 365, comes out to 8,760, plus a little bit more, because of administrative and handling fees.

Ms. Scott: You're probably talking in round numbers, around \$4,300 to \$4,400

Mr. Brown: You're right. We have a great group of people.

Mr. Darby: I did a back of the envelope calculation. But if we were to take Matt up \$2, from \$20 to \$22.73, based on your markup, of which I calculated to be around 26% to 27%, that would be additional \$5,200 in security costs a year.

Mr. Brown: Right.

Mr. Darby: That's not a lot of money to retain somebody of that caliber, in my estimation, but it's a Board decision. Val, if you want to go back and take a look at raising it \$1 or \$2, what that means to us, that would be great.

Ms. Scott: To raise that \$2, would be right at \$6,000 a year.

Mr. Darby: Okay.

Resident (Not Identified): People still have to pay for insurance. That's why employees don't take the insurance, because they don't have enough money to compensate for that.

Mr. Brown: But I think when we looked at it last year, about providing him with a family coverage, because he has a family, it was in the vicinity of over \$8,000, just for the insurance.

Mr. Mills: \$8,000 a year?

Mr. Brown: I think.

Mr. Mills: That would be his cost.

Mr. LeBrun: The Board could always approve this agreement as it is now and give Valerie some time to do some research and bring back some options.

Mr. Mills: Yes.

Mr. LeBrun: After talking to the employee, you might know what's best for them and then the Board can always do an amendment to the agreement.

Ms. Scott: Do we have an established effective date on that, Jeremy?

Mr. LeBrun: It's October 1st.

Mr. Pawelczyk: Our next meeting is October 2nd.

Mr. Darby: Actually, I am going to ask to change that.

Mr. Mills: Could you get us something before our next meeting and we'll table this?

Mr. Darby: No. We should approve it, subject to the clarification.

Ms. Scott: We can always make a change through an amendment.

Mr. LeBrun: Yeah, that's easy to do.

Mr. Mills: Look at \$2 an hour, if you don't mind. Give us what our billing rate would be and then also insurance.

Ms. Scott: You want to look at employee and family insurance.

Mr. Mills: That's correct.

Ms. Scott: Okay.

Ms. Hill: If I'm not mistaken, your company can do that pre-tax.

Ms. Scott: Yeah. We just went through open enrollment and some things did change.

Ms. Hill: So, you can get a benefit, but the employee does not receive a benefit.

Mr. Mills: That's right. I think he would really appreciate, if we can afford to be able to do that for him.

Ms. Scott: I can certainly get the numbers together for you.

Mr. Mills: Okay. Thanks, Val. Appreciate it.

Mr. LeBrun: I think if I'm hearing correctly, the Board can approve this with the intention of revisiting it with the data and then do an amendment if the Board so chooses?

Mr. Mills: Yes.

Mr. Darby: That is correct.

On MOTION by Mr. Brown seconded by Mr. Darby with all in favor the Security Services Agreement with DSI was approved.

Mr. Mills: Very good. Thanks Val.

Mr. Darby: Thank you, Val.

Ms. Hill: Thank you.

iii. Janitorial Services Agreement

Mr. LeBrun: That brings us down to our last contract renewal. This one is the good news. There is no change in costs for our janitorial services. I spoke to the owner and they are keeping the cost the same as FY 2024.

On MOTION by Mr. Brown seconded by Mr. Darby with all in favor the Janitorial Services Agreement with Coverall was approved.
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E. Discussion of Interest-Bearing Account Options for Excess Pavement Management Funds

Mr. Mills: Alright. You're up, Jan.

Mr. LeBrun: Do you want me to start?

Ms. Hill: You can.

Mr. LeBrun: Supervisor Hill and I, have been working together. The Board has been looking at different investment options for their reserve accounts, operating surplus and payment funds, to find the best place to put those. So, Jan provided her expertise, to guide the conversation with our accounting team. Based on the last couple meetings with the Board, you guys wanted to stay under the FDIC amounts, for each of the investment accounts and having a

different institution, so you have all of the money protected under the FDIC protection limits. Did you want me to give a kind of summary of where you think you fell?

Ms. Hill: Yeah.

Mr. LeBrun: Okay, so Jan and I wanted to kind of bring back to the Board and of course, discuss it. So, this would be all of the current assets that the District has; your Operating Fund, Capital Reserves, Pavement Management, Beautification, all of those funds. We decided to put \$250,000 into two different CDs, with Seacoast Bank, with seven- and eleven-month terms. We would stagger those. Also, Jan recommended that we put another \$250,000 into a CD with Bank United. That is who phoned into the meeting, one or two meetings ago. That one's at 4.5% interest. We are still waiting for a number from Seacoast Bank, but it would be similar.

Ms. Hill: I received it. For seven-month CD, the rate is 4.65% with an annual percentage rate of 4.75%. An 11-month CD will get you a 4.5% annual percentage rate.

Mr. LeBrun: So, that's for a CD. Each institution would receive \$250,000, both under the FDIC amount, at the ladder intervals that the Board had discussed in January and provided feedback on.

Mr. Darby: Jeremy, I'm sorry, let me interrupt. Are there two \$250,000 CDs at Seacoast Bank?

Mr. LeBrun: No. \$250,000 total at Seacoast Bank.

Mr. Darby: Oh, okay.

Ms. Hill: \$125,000 each.

Mr. Darby: Fine. Okay.

Ms. Hill: But our account will be under \$250,000, so that it is secured by the FDIC insurance.

Mr. LeBrun: It's similar at Bank United.

Ms. Hill: We are doing the same thing with them at comparable rates.

Mr. Darby: But that's just one \$250,000.

Ms. Hill: No. That's laddered as well.

Mr. Darby: Are there two \$125,000 CDs?

Ms. Hill: Two \$125,000 CDs. One would be a three-month CD.

Mr. LeBrun: So, Bank United can do a six month and 12-month CD with government funds. At Seacoast, we would try to space those out. So, just to summarize, \$250,000 would be

placed into two different CDs with Seacoast Bank and another \$250,000 would be placed into CDs at Bank United. Then for the Surplus Funds, which are funds that are used for the day-to-day operating expenses, Bank United has a money market account at 5.15%. The surplus money would be put into that account and then a Bank United checking account, which is at 0.75. That's for your day to day paying your bills. The advantage using Bank United for both the money market and the checking, is you can transfer back and forth. So, if we have too much in checking, we can move it into that higher interest rate. They also anticipate lower banking fees. I think Jerry asked about how we can lower banking fees. If we consolidate into less accounts as possible, it should lower our banking fees from what is currently being utilized. The Board ultimately makes a decision. That's just the data we got back from Bank United and Jan working with Seacoast Bank to bring back to the Board.

Mr. Darby: Jeremy, there's something you might want to check out, which is that the total amount at Bank United, will be in excess of \$250,000. Correct? Including CDs, money market fund and checking account.

Ms. Hill: We have it in different banks.

Mr. Darby: But it has to do with one EIN number, per institution, per bank.

Mr. LeBrun: The goal would be to keep those under that \$250,000. I can double check on other ways that they can structure it.

Mr. Darby: I didn't think it was by account. I think it was by institution.

Ms. Hill: It goes by institution. This is going to be with Seacoast and under Bank United, they can do the \$250,000.

Mr. Mills: But my understanding with Bank United, is that they are basically guaranteeing us 100%, what the FDIC does at \$250,000 and then they insure the rest.

Ms. Hill: They insure the rest up to 65%.

Mr. Darby: Yeah.

Ms. Hill: They are ensuring it by capitalizing it.

Mr. Mills: Right.

Ms. Hill: That was the whole idea of putting some in CDs, because you want to reduce the exposure. But the other thing is, the Feds already said, that they are going to lower interest rates. So, what I'm trying to do, is capture the higher interest rate for us for as long as we can.

Mr. Darby: Yeah, I totally understand that. I subscribe to that theory and that plan. My concern is there is confusion of the FDIC limits and how it covers those accounts. There is further confusion on Bank United, who said that they did collateralize another 25% over and above what's there.

Mr. Mills: Yeah.

Mr. Darby: But there was always that other 25% hanging out there. They said, "We guarantee it 100%," but they were never clear on how they guaranteed it.

Ms. Hill: Right.

Mr. Darby: They only reserved, if you will.

Mr. LeBrun: Another option is, Truist, which is where our money currently is, if you want to maintain that relationship, you can open up an account with them and you might still have some of those similar protections in another institution. So, that might be another option.

Mr. Brown: Sure.

Mr. Darby: Yeah, I mean, the more you spread your risk, the better off you are. That seems to make sense to me.

Mr. Bosseler: Are they automatically renewed at whatever the interest rate is at that time?

Ms. Hill: Well, we can dictate that. So, right now, yeah. Eventually, it will ladder and the idea is in three months, there will be a CD that will mature. But if we needed money sooner than that, than whatever we took out, we would be penalized by the amount that we lost. So, what we're doing is, just hedging our bets and laddering the CDs, so we always have money available in an emergency. But we're making more money than we consume. The money market that they've had us in, is making us nothing and it just seems silly to let that money sit there and not earn something.

Mr. LeBrun: So, we're anticipating approximately \$5,000 to \$6,000 in interest alone, with these options. I would recommend that the Board take some sort of action, because I think we talked about that over several meetings. You had tasked Jan, with bringing back recommendations to the Board. Whatever the Board wants to do, I'm happy to make that happen.

Mr. Mills: I would be interested to find out how and where, Bank United guarantees the 100% and I would like to see it in writing.

Mr. LeBrun: When the representative called in, I believed there was a lengthy discussion on that.

Mr. Mills: Yep.

Mr. LeBrun: I can look at the minutes and see exactly was said.

Ms. Hill: It wasn't super clear.

Mr. LeBrun: With the current setup that Jan and I were discussing, we would have \$250,000 at Seacoast Bank, \$250,000 at Bank United and if we wanted to keep an account with Truist, to keep our relationship, that could be a separate amount that's under that limit.

Mr. Brown: Jan, what do you want to do?

Ms. Hill: Well, first of all, I want to put money into Seacoast Bank right away.

Mr. Brown: I approve. The more we talk about this, the more money we're losing.

Mr. LeBrun: At the end of this, once the Board decides what they want to do, the bank does require proof of Board action to start this process. I want to make sure that we're extremely clear on the motion and the action, so the accountant knows exactly what to do and they have the sufficient proof.

Mr. Mills: Okay.

Ms. Hill: Yeah. We need the minutes that say that we voted to direct \$250,000 to be moved from Bank United to Seacoast Bank.

Ms. Hill MOVED to move \$250,000 from Bank United into two CDs at Seacoast Bank and Mr. Darby seconded the motion.
--

Mr. LeBrun: Do you want to do all of the action in one motion?

Mr. Mills: Yes. Then we can go back and amend it if we have to.

Mr. LeBrun: I heard moving \$250,000 to Seacoast Bank, into the CDs that were discussed previously.

Ms. Hill: Yes.

Mr. LeBrun: Okay, I have that noted.

Ms. Hill: \$250,000 would be put into CDs at Bank United.

Mr. Darby: And these are six and 12-months duration?

Mr. LeBrun: Correct.

Ms. Hill: You don't have any other options. That's all they have.

Mr. LeBrun: Then the other part that we discussed, was putting the operating and surplus funds, into a money market account and checking account that can be used back and forth.

Ms. Hill: Right. Then at some future time or the next meeting or whatever, we'll have done a little more homework and we may decide to use some of that money in a different bank.

Mr. Darby: I would ask that we also require Ms. Rincon, to explain the comments that she made in last meeting, that 65% of her deposits, are fully collateralized, but somehow or another they are obligated to insure these public funds to 100%. In other words, we need to see exactly how that happens.

Ms. Hill: Okay.

Mr. Mills: And in writing.

Ms. Hill: Because we're a municipality, in discussing these CD's with Seacoast Bank, they said that there is a certain amount of extra capitalization that is required, because we are a municipality. That may be what she's referring to, but I'm in your camp, I don't see that.

Mr. Mills: Yeah.

Ms. Hill: We know that interest rates are going down in September. So, before they go down, can we get at least \$500,000 locked interest into some CDs?

Mr. Mills: I think we already have a motion on the floor to do that.

Mr. LeBrun: I'll read it so everybody's clear. What Jan is proposing is transferring \$250,000 into Seacoast Bank, separated into two CDs of six and 12 months with the equivalent ladder and \$250,000 into Bank United, separated into two different CDs, in a ladder scenario, placing surplus and operating money into a money market and checking account at Bank United, earning the appropriate interest asking Jackie at Bank United to provide some information about the collateralization.

Mr. Brown: That's right.

On VOICE VOTE with all in favor move \$250,000 into two CDs at Seacoast Bank, \$250,000 into two CDs at Bank United, operating and surplus in Bank United or a money market and/or checking as needed and the Bank United representative to send information on protection above FDIC amounts was approved.

Mr. Brown: Now, the other thing we also talked about, was whether or not the HOA, who had excess money, could also approach the same institutions.

Mr. LeBrun: They could do that on their own.

Mr. Brown: Would that help them? I don't know.

Mr. LeBrun: I could certainly contact them.

Ms. Hill: Because we're municipality, not a normal business or anything, they had to jump through some extra hoops and now that's all been done, so it would be easy to add another account.

Mr. Darby: So, you blazed the trail.

Ms. Hill: Yes. The other thing that we need to do, is we'll have the Board meeting minutes, but we need to designate a signer. That doesn't mean that we're actually signing it. It means that at least one person on the Board, when we say vote to move money or to take money out and we show them our minutes, one of those people is the signer.

Mr. Mills: Should it be one or two?

Ms. Hill: Well, it should be one on our Board and GMS' Treasurer.

Mr. LeBrun: At GMS, our Treasurers are signers already, on other accounts.

Mr. Mills: I think it should be you, Jan.

Ms. Hill: That's fine with me.

On MOTION by Mr. Brown seconded by Mr. Bosseler with all in favor authorizing Ms. Janice Hill as a designated signatory was approved.

Mr. LeBrun: Alright. So, I'll get with our Accounting Department and get that going as soon as possible. They have already been doing some behind the scenes stuff to prep. They were just waiting for the final go ahead from the Board.

F. Approval of Fiscal Year 2025 Meeting Schedule

Mr. Mills: Alright, let's move on to the FY 2025 meeting schedule. Were there any issues with any of those dates?

Mr. Brown: No.

Mr. Darby: Yes. On October 2nd, I am not going to be here. Can we do it possibly on the 9th?

Mr. Mills: I don't have a problem with the 9th. How are you, Mike?

Mr. Pawelczyk: It looks okay right now.

Mr. Darby: Okay.

Mr. Brown: Sure.

Mr. LeBrun: Do you want to change the October meeting date to October 9th?

Mr. Darby: From October 2nd to October 9th, which is a week later.

Mr. Mills: Alright. I have an issue with April 2nd, as I am going on a cruise

Mr. Darby: What would you like to move it to? Do you want to move it to the 9th?

Mr. Mills: The 9th is fine.

Mr. LeBrun: Yes, we can do that. I have an afternoon meeting, but I can find something for both of those days. So, we are moving the October meeting to October 9th and the April meeting to April 9th. Are there any other changes?

Mr. Darby: Yes, one more. June 4th I will not be here, but I am available on June 11th.

Mr. Mills: June 11th should work for me. What about you, Mike?

Mr. Pawelczyk: Right now, it looks okay.

Mr. Darby: Other than that.

Mr. Mills: Other than that, you're all good. Alright, we need a motion to approve the FY 2025 Meeting Schedule, with the change in those dates.

<p>On MOTION by Mr. Darby seconded by Mr. Bosseler with all in favor the Fiscal Year 2025 meeting schedule as amended, changing the October meeting to October 9, 2024, the April meeting to April 9, 2025 and the June meeting to June 11, 2025 was approved.</p>
--

Mr. LeBrun: So, we will update the Meeting Schedule, post to the website and advertise per State Statute.

G. Appointment of Audit Committee and Chairman

Mr. LeBrun: I can take this item.

Mr. Mills: Perfect.

Mr. LeBrun: Each year, the District is required to go out for an independent third-party audit. As part of that, the Board has to select an Audit Committee and Chairman of the Committee. I'm happy to answer any questions on that. This will come into play at the end of this meeting, as we will have a short Audit Committee meeting, but we need to appoint the Audit Committee and Chairman.

On MOTION by Mr. Darby seconded by Mr. Bosseler with all in favor the Board serving as the Audit Committee and Mr. Mel Mills serving as Chairman was approved.

SEVENTH ORDER OF BUSINESS**CDD Action Items/Staff Reports****A. CDD Action Items**

Mr. LeBrun: This brings us to our action items. Today, we just had the one item, the well replacement, which was a carryover. Josh gave the update that it was fully complete and functional. So, I will change that to completed status. That's all I have on the action items, Mr. Chair.

B. Additional Staff Reports**i. Attorney****1. Memorandum Regarding 2024 Legislative Update**

Mr. Mills: Michael, you're up.

Mr. Pawelczyk: It's probably the most boring report, which is the legislative update, but we already touched on the only one that really pertains to CDD's, which are the goals and objectives. It was part of the Statute that was amended. That's number one in my report, so I don't have to address that. Also, in that particular legislation, term limits are established that doesn't impact CDDs, but it does impact every other kind of Special District in the State, such as the Water Management District, Hospital Districts and Fire Control Districts. They all have term limits, but CDD's are exempt for now. There are a couple of other items of legislation, that we've included that are interesting. A second one dealt with, apparently there were some local Governments putting in standards in their vendor contracts, to deal with heat exposure to the employees of the vendor. So, the State said, *"Hey wait, we've already got standards for this. We're not letting local Governments put these in agreements and making the taxpayers pay for them. We already have these standards and you can't do that."* None of my CDD clients have it in there. I'm sure GMS didn't have it either. But it would impact us, if the Board were to consider those heat exposure provisions. There was legislation under the Consultants' Competitive Negotiation Act (CCNA), which is the competitive bidding Statute that governs the selection of professional engineers and architects. The thresholds for project costs have increased substantially. It's never going to impact this District. It went from \$4 million to \$7.5 million. So,

if you were thinking about doing a \$5 million project, you could use the District Engineer, but if you were doing a \$7.5 million or more project, you'd have to go through this CCNA process. The next two deal with legislation impacting Homeowner Associations (HOA). It is pretty significant legislation in the HOA fields. I'm not going to review it here, because I'm not association counsel, but I've included it. It's in the agenda package, if anyone wants to speak to their own counsel about that but it's significant, so we included it. Number 6 was included, because it's very interesting. I don't think you all have a problem with this, but in Miami Dade, some of our townhome communities, they deal with squatters. The State of Florida has actually made it easier to get squatters that have taken up a residence in a home.

Mr. Mills: Yeah, I read that.

Mr. Pawelczyk: Unlike some states which seem to let them live there forever. So, it does make it much easier, but it's still not easy. There's a mechanism now to get people out of your home that have taken up residence. The 7th one really just brought some notice requirements, if you have to deliver or provide notice by registered mail. The last item, again doesn't really apply to Baytree, but deals with the release of balloons, amends Florida's litter laws to protect the environment. Some of my other Districts are going to include something to prohibit balloon releases, if people have kids parties and stuff like that. Otherwise, that's all that was really there. It's kind of quiet on the legislative front.

Mr. Brown: Is there anything relative to the ARC Committees and trees?

Mr. Pawelczyk: There is nothing about trees this year.

Mr. Mills: Thanks, Mike.

Mr. Pawelczyk: Everybody's done their ethics training. Right?

Mr. Darby: Oh, yeah and Form 1.

Mr. Pawelczyk: Fantastic. That's all I have.

Mr. Mills: Alright. Thanks, Mike

ii. District Manager

Mr. Mills: District Manager.

Mr. LeBrun: I don't have anything outside of the Action Items List and everything we've covered thus far.

iii. Field Manager

Mr. Mills: Rob, you're next.

Mr. Szozda: Okay. Just a general comment for US Lawns. I think they're doing a good job. I drive around every Monday and they seem like they're doing really well. Items that were completed recently, were the landscape lighting. We had Eau Gallie come out and do some troubleshooting. They found what the problem was on it. Unfortunately, we had to sacrifice two lights. If you want us to do further investigation or make a repair, I can, but right now I'm waiting for direction on what to do.

Mr. Mills: Is that due to the sprinkler head?

Mr. Szozda: No. This all happened upstream of that. When we had the light outage in mid-June or early July, they came in, and they basically just went down the line, separating wires on the front of the one that was tripping the breakers. It was tripping 230-amp breakers. It's a pretty hefty issue. So basically, they came up and said, *"Hey, everything is working, except for those two lights over there."* So, we left it like that, in order to talk to the Board to see if we wanted to bring an additional cost to try to investigate it.

Mr. Mills: Get an estimate, please.

Mr. Szozda: Okay. Recently, the back front gates, went out. Of course, they got repaired a couple of days later. I was trying to push them to an earlier timeframe, than when they were going forward. Sidewalk repairs were completed. The dog park sign is sitting in the back of my truck, because when it was installed, it was in the wrong place. There was a request to install other dog signs. I got the signs. I just need to get the poles. I'll get those installed as well. I have some items here that Josh already reported on. A light at the tennis court was out, the tall one, not the big lights. We got that replaced. There were a couple of LEDs on Baytree Drive were reported to me. One that wasn't working was replaced. Another one that looked like it was about to go out, was replaced. I bought a couple of spares. The one on old Kingsway was corroded. I set it on there. It sits on there for a couple of weeks and falls back over. I'm just going to go ahead and get that one replaced. There was a pool inspection. I talked to John on all of the actions that have been taken. We just need to verify those at this point. I guess everything had to be completed before the next inspection, but we're good for another year. One of the gate arms got knocked off. This time it was repairable, so we replaced it and made an insurance claim.

Mr. Mills: Do we know who knocked it off?

Mr. LeBrun: Yeah. We obtained their driver information and sent it to insurance, to get reimbursed.

Mr. Mills: Very good.

Mr. LeBrun: It's a lengthy process.

Mr. Szozda: The last item that I have on here is we power washed the pavilion. ECOR did a fantastic job. I have three other Districts that have positive comments.

**The remainder of Mr. Szozda's comments could not be heard by the transcriber.*

Mr. Mills: Okay. Jackie, I have a question for you. When we have a mass issue with the gates, like we had with the back gates and the front gate, do you want Rob to call Paula and have that taken care of as quickly as possible or contact you?

Ms. Curley: He could notify Paula and copy me to let me know.

Mr. Mills: Would you give him Paula's information?

Mr. Szozda: I have it.

Mr. Mills: Whenever we have an outage like we had, we need to get it out to all of the residents as quickly as we can.

Mr. Szozda: Okay.

Mr. Mills: Alright. Do you have anything else?

Mr. Szozda: No. That's it.

EIGHTH ORDER OF BUSINESS

Treasurer's Report

A. Consideration of Check Register

Mr. Mills: Treasurer's Report.

Mr. LeBrun: Sure. I'll go through the Check Register, which is from April 1st through June 30th. This is a pretty long stretch of time. From the General Fund, we have Checks #801 through #875, in the total amount of \$293,760.18, April and May Payroll for the Supervisors, Checks #50661 through #50669. The grand total of the Check Register is \$295,422.48. It includes a line-by-line register. I'm happy to take any questions, but if there are none, I would look for a motion to approve the Check Register.

Mr. Mills: Hear a motion? Second. All in favor? Aye. Opposed? So, carried.

On MOTION by Mr. Bosseler seconded by Mr. Brown with all in favor the Check Register for April 1, 2024 through June 20, 2024 in the amount of \$295,422.48 was approved.

B. Balance Sheet and Income Statement

Mr. Mills: Moving along with the Balance Sheet and Income Statement.

Mr. LeBrun: Sure. Those are your Unaudited Financials through June 30th. No action is required by the Board. We're nearing the end of fiscal year. That's all I have.

NINTH ORDER OF BUSINESS

Supervisor's Requests

Mr. Mills: Supervisor's Requests. Richard?

Mr. Bosseler: I don't have any.

Mr. Mills: How about you Rick?

Mr. Brown: Is there any update on the audio-visual system between the guardhouse and the pool?

Mr. Mills: No.

Mr. Szozda: I called and texted Frank but could not get a hold of him.

Mr. Mills: I will get ahold of Frank today.

Mr. Szozda: Okay.

Mr. Brown: Is anybody experiencing, when you come in the rear gate, that the gate doesn't come down after you go through or is it just me and my car?

Mr. Mills: No, it does happen.

Mr. Bosseler: Yeah, once in a while it goes down, but if not, call the vendor.

Mr. Brown: Okay. It's just me.

Mr. Mills: No, it's not you. It happened to me too.

Mr. Bosseler: I did have one thing. How about that big hole, going out of Baytree Drive, when you make a right? When you hit it, you'll know.

Mr. Darby: Right on Wickham Road. Right?

Mr. Bosseler: Who do we contact?

Mr. Mills: That would be the county. I would imagine.

Ms. Hill: It's right there.

Mr. Mills: You might want to check on that, Jeremy.

Mr. LeBrun: Where is it?

Mr. Mills: There's a pothole, when you turn off of Baytree Drive onto Wickham Road. Could you check to see if that's a county maintained or State maintained road?

Mr. LeBrun: Turning east or west?

Mr. Mills: Turning east. Okay. Anything else, Rick?

Mr. Brown: No.

Mr. Mills: Jan?

Ms. Hill: No.

Mr. Mills: Jerry?

Mr. Darby: Where are we on the replacing the stained signs, particularly at the back gate and those type of things?

Mr. Szozda: It's on my list. I'm going to try to clean it.

Mr. Darby: It looks terrible. There is a nice gate and then there is this stained sign. So, either it needs to be cleaned or replaced.

Mr. Szozda: I'm going to try to clean it first.

Mr. Darby: Okay. Thanks.

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

Mr. Darby: No.

Mr. Mills: Alright. I have three things. We received a complaint from a resident that we were wasting water, sprinkling too much. Do you want the sod to live or the flowers? You made the decision. So, we are watering. I would like the Board to know that I called Darrin, who is one of the owners of GMS, to compliment Jeremy, on how well he is doing in facilitating the Board. I just wanted the Board to know that.

Mr. Brown: Good.

Mr. Mills: The other item that I was asked to bring up, is the weeds on the banks of the lakes on the golf course. I called and talked to Michael about this. We have not maintained weeds on the bank that are adjacent to the golf course, in the past. We have on ours, but we haven't with the golf course. There is an Ordinance, that basically says weeds can be no higher than 10 inches. So, I talked to Mike and Mike had a great suggestion, that maybe GMS could generate a letter, stating that in the past, the golf course had always maintained the weeds on the

bank adjacent to the golf course and are in violation of the County Ordinance and we would highly recommend that it be corrected as soon as possible.

Mr. LeBrun: I'm just taking notes here. So, depending on the pond and which one it is, I pulled some up on the Property Appraiser's website. We just got to make sure that none of that is CDD land. We only maintain the pond. I think our aquatics provider, can treat stuff that's within the scope of the pond. But on that side of the golf course, it's their property and they have to own and maintain that. So, I don't mind sending them just a gentle reminder.

Mr. Brown: I've lived here for 23 years and for 22 and a half years, they have maintained and trimmed all of the lakes that have a golf course.

Mr. LeBrun: I noticed out here, it looks like recently there was some spraying or something done on that side.

Mr. Brown: The only lake that they are trimming, is the main lake coming in off of Baytree Drive.

Mr. Mills: And sparsely at that.

Mr. Brown: And sparsely at that, but all the other lakes, are much higher than 10 inches.

Mr. LeBrun: If someone could send me which lake it was. I don't know if it's every lake or a specific one that we really want to target. Just like, send me the closest address to that, so I can get a visual.

Mr. Mills: I would address every lake that belongs to the CDD.

Mr. Brown: All of the lakes are ours.

Mr. Mills: That are ours, that are adjacent to the golf course.

Mr. LeBrun: You got it.

Mr. Mills: Okay? Is the Board okay with that?

Mr. Brown: Absolutely.

Mr. Darby: Yep.

Mr. Mills: Alright. Very good.

TENTH ORDER OF BUSINESS

Public Comment Period

Mr. Mills: We'll open the floor to residence comments.

Mr. Bosseler: The public left.

Ms. Curley: I have a question. I tried to contact the landscapers for a week. The lawn trimmers and the tree trimmers were parking illegally on Kingswood Way. The other question that I have is, could they have parked it somewhere else?

Mr. Mills: Is it still there?

Ms. Curley: It's on the grass.

Mr. Mills: I told him to move it over on the grass.

Ms. Curley: But it's still getting ugly.

Mr. Bosseler: Well, they're supposed to be done this week.

Ms. Curley: I heard that, but in the future, would you please have them park their commercial vehicles, if possible, where it does not damage the grass?

Mr. Mills: Oh, I don't disagree. I agree 100%. I think the only reason they did it, was because they were working there close at the beginning and they figured this is a good place to park. Rob, maybe in the future you can make sure that our contractors do not park their trucks in any of the villages.

Mr. Brown: They can park on Compton Way?

Mr. Mills: No. It's hard to describe where they could park.

Mr. Brown: What about Balmoral Park.

Mr. Mills: Balmoral Park is the only place.

Ms. Curley: I suggested that they park in the cul-de-sac by the lake, but there is some big trailer already. That would be a good place.

Mr. Mills: That's golf course property.

Mr. Brown: It's too heavy to park it in the pavilion.

Mr. Mills: I would suggest that you ride through and see where you might think it's appropriate and let Rob handle it.

Mr. Szozda: I will tell them to park in the cul-de-sac.

Mr. Mills: Yeah.

Mr. Brown: It's only going to bother one or two houses, because the rest is a cart path between them.

Mr. Mills: I should have picked up on that. I'm sorry. Is there anything else?

Mr. LeBrun: Mr. Chairman, before you adjourn, I just want to remind our Board Members to stick around for a quick Audit Committee meeting right after. It should take five minutes.

Mr. Mills: Alright.

ELEVENTH ORDER OF BUSINESS

Adjournment

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

Secretary / Assistant Secretary

Chairman / Vice Chairman

**MINUTES OF MEETING
BAYTREE
COMMUNITY DEVELOPMENT DISTRICT**

The Audit Committee meeting of the Board of Supervisors of the Baytree Community Development District was held on Wednesday, **August 7, 2024** at 1:30 p.m. at Baytree National Golf Links, 8207 National Drive, Melbourne, Florida.

Present and constituting a quorum:

Melvin Mills
Richard Brown
Janice Hill
Jerry Darby

Chairman
Vice Chairman
Assistant Secretary
Incoming Supervisor

Also present were:

Jeremy LeBrun
Michael Pawelczyk
Resident

District Manager
District Counsel

FIRST ORDER OF BUSINESS

Roll Call

Mr. Mills called the Audit Committee meeting to order at 3:30 p.m. and Mr. LeBrun called the roll. All Supervisors were present with the exception of Mr. Bosseler.

SECOND ORDER OF BUSINESS

Public Comment Period

Mr. LeBrun: Do any members of the public wish to comment?

Resident (Artie Hudson, 1312 Montrose Way): How long are these good for?

Mr. Mills: Once a year.

Mr. LeBrun: I will get with you after the meeting, to pull up the website and go through it with you.

Mr. Pawelczyk: It is through the Auditor General's Office.

THIRD ORDER OF BUSINESS**Audit Services****A. Approval of Request for Proposals and Selection Criteria**

Mr. LeBrun: As the Board is probably aware, each year the District has to go through an independent third-party audit. We are asking the Board to approve this Request for Proposals (RFP) and selection criteria. It is included in the agenda package and similar to last year's RFP and selection criteria. It has the information on the RFP with a due date of Wednesday, September 11, 2024. We will send that out once the Board approves it. This is the audit for the Fiscal Year 2024. Behind that is the selection criteria. It is the same one that the Board used previously, which includes the ability of personnel, proposer's experience, understanding of scope of work, ability to furnish the required services and price. I'm asking the Board to approve the RFP and selection criteria that was sent out to those firms that are qualified to perform the audit.

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

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

Mr. LeBrun: Next is the actual notice that will run in the newspaper per state statute. It has the name of the District, due date, and other pertinent information. We are asking the Board to approve this RFP for auditing services.

On MOTION by Ms. Hill seconded by Mr. Darby with all in favor the Notice of Request for Proposals for Auditing Services was approved

C. Public Announcement of Opportunity to Provide Auditing Services

Mr. LeBrun: This is where we publicly announce the opportunity to provide audit services for the Baytree CDD for Fiscal Year 2024.

FOURTH ORDER OF BUSINESS**Adjournment**

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

Secretary / Assistant Secretary

Chairman / Vice Chairman

SECTION VI

SECTION B

RESOLUTION 2025-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BAYTREE COMMUNITY DEVELOPMENT DISTRICT APPROVING AMENDMENTS TO THE GENERAL FUND FOR FISCAL YEAR 2024 AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of Supervisors, hereinafter referred to as the “Board”, of the Baytree Community Development District, hereinafter referred to as “District”, adopted a General Fund Budget for Fiscal Year 2024, and

WHEREAS, the Board desires to reallocate funds budgeted to re-appropriate Revenues and Expenses approved during the Fiscal Year.

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

1. The General Fund Budget is hereby amended in accordance with Exhibit “A” attached.
2. This resolution shall become effective this 6th day of November 2024 and be reflected in the monthly and Fiscal Year End 9/30/24 Financial Statements and Audit Report of the District.

PASSED AND ADOPTED THIS 6th DAY OF NOVEMBER, 2024

ATTEST:

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

By: _____
Assistant Secretary

By: _____
Chairman

Baytree
Community Development District

Amended Budget
FY 2024



Baytree
Community Development District

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Baytree
Community Development District
Amended Budget
Exhibit A

Description	Actuals Thru 09/30/24	Adopted Budget FY2024	Proposed Increase/ (Decrease)	Amended Budget FY 2024
<u>REVENUES:</u>				
Maintenance Assessments	\$ 1,000,901	\$ 995,884	\$ 5,017	\$ 1,000,901
Miscellaneous Income (IOB Cost Share Agreement)	46,532	47,979	1,447	49,427
Miscellaneous Income	9,855	9,250	-	9,250
Interest	304	-	304	304
Carry Forward Surplus	-	-	84,722	84,722
TOTAL REVENUES	\$ 1,057,592	\$ 1,053,113	\$ 91,490	\$ 1,144,604
<u>EXPENDITURES:</u>				
<u>Administrative</u>				
Supervisor Fees	\$ 9,600	\$ 12,000	\$ -	\$ 12,000
FICA Expense	734	918	-	918
Engineering	13,362	36,050	-	36,050
Attorney Fees	35,285	24,000	11,285	35,285
Annual Audit	3,350	3,350	-	3,350
Assessment Administration	7,875	7,875	-	7,875
Management Fees	46,488	46,488	-	46,488
Property Appraiser	234	250	-	250
Information Technology	1,890	1,890	-	1,890
Website Maintenance	1,260	1,260	-	1,260
Telephone	-	250	-	250
Postage	2,124	2,000	124	2,124
Insurance General Liability	32,226	39,783	-	39,783
Tax Collector Fee	19,974	19,918	57	19,974
Printing & Binding	260	1,500	-	1,500
Legal Advertising	2,114	5,000	-	5,000
Other Current Charges	668	3,000	-	3,000
Office Supplies	318	250	100	350
Property Taxes	346	350	-	350
Dues, Licenses & Subscriptions	175	175	-	175
TOTAL ADMINISTRATIVE	\$ 178,282	\$ 206,307	\$ 11,565	\$ 217,872

Baytree
Community Development District
Amended Budget
Exhibit A

Description	Actuals Thru 09/30/24	Adopted Budget FY2024	Proposed Increase/ (Decrease)	Amended Budget FY 2024
<i>Operations & Maintenance</i>				
<u>Field Expenditures</u>				
Security Contract	\$ 224,978	\$ 222,284	\$ 2,694	\$ 224,978
Gate Maintenance	18,852	15,200	3,652	18,852
Security Gatehouse Maintenance	5,434	6,000	-	6,000
Telephone/Internet - Gatehouse/Pool	8,083	6,818	1,264	8,083
Transponders	4,972	5,000	-	5,000
Field Management Fees	32,573	32,573	-	32,573
Electric	64,444	56,700	7,744	64,444
Water & Sewer	16,113	15,120	993	16,113
Gas	9,259	9,115	144	9,259
Trash Removal	631	643	-	643
Maintenance - Lakes	44,725	42,440	2,285	44,725
Maintenance - Landscape Contract	129,695	129,076	619	129,695
Maintenance - Additional Landscape	45,439	20,000	25,439	45,439
Maintenance - Pool	43,008	30,000	13,008	43,008
Maintenance - Irrigation	26,009	9,214	16,796	26,009
Maintenance - Lighting	10,611	6,000	4,611	10,611
Maintenance - Monuments	-	4,000	-	4,000
Maintenance - Fountain	1,210	1,180	30	1,210
Maintenance - Other Field (R&M General)	16,573	5,928	10,645	16,573
Maintenance - Recreation	-	1,500	-	1,500
Holiday Landscape Lighting	15,412	16,092	-	16,092
Operating Supplies	47	750	-	750
Sidewalk/Curb Cleaning	2,550	15,000	(10,000)	5,000
Miscellaneous	-	1,000	-	1,000
TOTAL FIELD EXPENDITURES	\$ 720,619	\$ 651,634	\$ 79,925	\$ 731,559
TOTAL EXPENDITURES	\$ 898,902	\$ 857,940	\$ 91,490	\$ 949,431
<u>Other Sources/(Uses)</u>				
<u>Transfer Out:</u>				
Capital Projects- Paving - Baytree	\$ (25,048)	\$ (25,051)	\$ -	\$ (25,051)
Capital Projects - Paving - IOB Funds	(8,187)	(8,187)	-	(8,187)
Capital Projects - Reserves	(65,093)	(65,093)	-	(65,093)
Community Beautification Fund	(45,265)	(45,265)	-	(45,265)
First Quarter Operating	-	(51,577)	-	(51,577)
TOTAL OTHER SOURCES/(USES)	\$ (143,593)	\$ (195,173)	\$ -	\$ (195,173)
EXCESS REVENUES (EXPENDITURES)	\$ 15,097	\$ -	\$ -	\$ -

Baytree
Community Development District
Amended Budget
Pavement Management

Description	Actuals Thru 09/30/24	Adopted Budget FY2024	Proposed Increase/ (Decrease)	Amended Budget FY 2024
<u>REVENUES:</u>				
Interest Income	\$ 890	\$ -	\$ 890	\$ 890
Carry Forward Surplus	323,026	323,019	7	323,026
TOTAL REVENUES	\$ 323,916	\$ 323,019	\$ 897	\$323,916
<u>EXPENDITURES:</u>				
Capital Improvements	\$ 67,592	\$ -	\$ 70,000	\$ 70,000
Bank Fees	432	600	-	600
TOTAL EXPENDITURES	\$ 68,024	\$ 600	\$ 70,000	\$ 70,600
<u>Other Sources/(Uses)</u>				
Transfer In - Baytree	\$ 25,048	\$ 25,051	\$ -	\$ 25,051
Transfer In - IOB	8,187	8,187	-	8,187
TOTAL OTHER SOURCES/(USES)	\$ 33,235	\$ 33,238	\$ -	\$ 33,238
EXCESS REVENUES (EXPENDITURES)	\$ 289,127	\$ 355,657	\$ (69,103)	\$ 286,554

Baytree
Community Development District
Amended Budget
Community Beautification

Description	Actuals Thru 09/30/24	Adopted Budget FY2024	Proposed Increase/ (Decrease)	Amended Budget FY 2024
<u>REVENUES:</u>				
Interest	\$ -	\$ -	\$ -	\$ -
Carry Forward Surplus	64,675	59,410	5,265	64,675
TOTAL REVENUES	\$ 64,675	\$ 59,410	\$ 5,265	\$ 64,675
<u>EXPENDITURES:</u>				
Beautification Projects	\$ 65,812	\$ -	\$ 66,000	\$ 66,000
Bank Fees	150	400	-	400
TOTAL EXPENDITURES	\$ 65,962	\$ 400	\$ 66,000	\$ 66,400
<u>Other Sources/(Uses)</u>				
Transfer In - Baytree	\$ 45,265	\$ 45,265	\$ -	\$ 45,265
TOTAL OTHER SOURCES/(USES)	\$ 45,265	\$ 45,265	\$ -	\$ 45,265
EXCESS REVENUES (EXPENDITURES)	\$ 43,978	\$ 104,275	\$ (60,735)	\$ 43,540

SECTION VII

SECTION A

Item #	Action Item	Assigned To:	Status	Date Added	Estimated Start	Estimated Completion	Comments
1	Crack in Road Pavement near 7991 Old Tramway	R. Szozda/Engineer	In Progress	10/25/24	10/25/24	TBD	RS reviewed pavement, sent photos to Engineer for review, NO stormwater inlets near crack
2	Fountain	R. Szozda/Eau Gallie Electric/FPL	In Progress	9/18/24	In Progress	TBD	Eau Gallie Electric reviewed, recommended contact FPL, FPL tech reviewed, FPL said our line needs repair from transformer to panel, Eau Gallie Electric reviewed week of 10/29/24 for further action

SECTION B

SECTION iii

SECTION 1



TEXTonPHOTOSM

Smarter Painting LLC

Jon Sullins
Business Number 46-2500220
3574 Spencer Lane
Melbourne Florida 32940
321-432-6216
jon@smarterpaintingllc.com

ESTIMATE
EST0713

DATE
2024-09-04

TOTAL
USD \$7,800.00

TO

GMS /Baytree

135 W Central Blvd Suite 320
Orlando Florida 32801
407-470-8825
rszozda@gmscfl.com

DESCRIPTION	RATE	QTY	AMOUNT
Pool House And Pool columns and base wall. Repair 1 foot of facia on pool house fill cracks on stucco surface. Small trench around building and painted stucco that butts to the ground . One coat of sealer, one coat of paint.	\$7,800.00	1	\$7,800.00
SUBTOTAL			\$7,800.00
TAX (0%)			\$0.00
TOTAL			USD \$7,800.00

ESTIMATE

Addi Painting, LLC
2663 San Filippo Dr
Palm Bay, FL 32909

addipaintingllc@gmail.com
+1 (321) 368-1967



Bill to
Rob Szozda
8207 National Drive
Melbourne, Florida 32940

Ship to
Rob Szozda
8207 National Drive
Melbourne, Florida 32940

Estimate details
Estimate no.: 1109
Estimate date: 09/22/2024

#	Date	Product or service	Description	Qty	Rate	Amount
1.		Exterior painting	POWER WASH ALL EXTERIOR WALLS INCLUDING EXTERIOR OF THE BUILDING INSIDE THE POOL AREA, ALL COLUMMNS IN THE AREA INCLUDING THE ONES IN THE BUILDING, KNEE WALL SECTIONS AND COLUMNS OVER. FREE FOR EXTERIOR PAINTING PROMO.	1	\$0.00	\$0.00
2.		Exterior painting	APPLY EXTERIOR CAULKING/SEALANT AROUND SOME AREAS AROUND THE COLUMNS, THE KNEE WALLS AND FEW STUCCO PATCHS AROUND THE BUILDING CORNERS. AFTER STUCCO IS CURE, WE WILL APPLY PRIMER SHERWIN WILLIAMS LOXON PRIMER, IN ALL THE EXTERIOR WALLS, AND APPLY 2 COATS OF PAINT USING DURATION EXTERIOR SATIN PAINT. IF CUSTOMER WANTS TO USE A BETTER GRADE PAINT WHICH IS EMERALD PAINT, WE JUST CHARGE THE EXTRA ON PRICE DIFFERENCE (\$100 EXTRA FOR EACH 5 GALLONS). THE BUILDING ON THE POOL AREA NEEDS TO REPLACE AROUND 2 FT OF FASCIA.	1	\$5,000.00	\$5,000.00
3.		Services	SOME STUCCO REPAIRS IN SOME AREAS WHERE IS NEEDED.	1	\$1,000.00	\$1,000.00
4.		MATERIAL	Extra for use Emerald sherwin williams paint	1	\$400.00	\$400.00

Total \$6,400.00

Accepted date

Accepted by

The first part of the paper discusses the importance of understanding the local context in which a project is being implemented. This involves a thorough analysis of the social, cultural, and economic factors that may influence the success or failure of the project. It is essential to engage with the local community and stakeholders from the outset, as this can help to identify potential challenges and opportunities early on.

The second part of the paper focuses on the design and implementation of the project. This involves developing a clear plan of action, identifying the resources needed, and establishing a timeline for completion. It is important to ensure that the project is designed to be sustainable and that it can be adapted to changing circumstances over time.

The third part of the paper discusses the monitoring and evaluation of the project. This involves setting up a system to track progress and assess the impact of the project. It is important to use a variety of methods to gather data, including surveys, interviews, and focus groups. The results of the monitoring and evaluation should be used to inform any necessary adjustments to the project.

The final part of the paper discusses the dissemination of the results of the project. This involves sharing the findings with the local community and stakeholders, as well as with the wider public. It is important to ensure that the results are presented in a clear and accessible way, and that they are used to inform future projects.

SINCE 1970

FREE ESTIMATES
No Job Too Small

J.M.J

Page No.

of

Pages

Joseph Stevens
POPCORN REMOVAL • KNOCK DOWN • DRYWALL REPAIR • POPCORN
INTERIOR & EXTERIOR PAINTING
TITUSVILLE (321) 268-8005
COCOA (321) 453-0091
MELBOURNE (321) 984-8091

Occupied Homes
Our Specialty

No 15656

Bonded • Licensed
Insured

Estimate & Invoice

NAME	Bob Szozda	PHONE	
STREET	8201 National Dr	JOB NAME	
CITY, STATE AND ZIP CODE	Surf Tree Bay Tee	JOB LOCATION	Golf Course
			865-603-3650

WORK ORDER

- ☐ Popcorn Removal
- ☐ Repair Sealer Main Building
- ☐ Respray
- ☐ Knock Down upright Columns 27
- ☐ Orange Peel
- ☐ Glitter Hip wall / knee wall wrap
- ☐ Popcorn
- Pool House
Repair fascia

CRACKS THAT ARE NATURALLY OCCURRING ARE NOT WARRANTED

INTERIOR PAINTING

- ☐ Ceilings: Pool House 3 uprights
- ☐ Walls: fascia Board Repairs at Drip Cap
fir n fill 1x3x8 3 locations
- ☐ Doors: Rear Captains Pool Louvered Door
- Note wall Bubbling Play Ground
Side
- 1 Year Guarantee Labor - Mat

EXTERIOR PAINTING

- ☒ Fungicide Kill Mildew: Ext Paint fungicide to Kill
- ☒ Pressure Cleaning: Mildew Pressure 1700 PSI Low
- ☒ Coat of Sealer: Stucco Repairs Patch All cracks
- ☒ Patch Cracks & Caulk: Siliconized Acrylic 90° corners
- ☒ Acrylic Paints: Dupont Waterproofer 100% Resin Acrylic
- ☒ Trim: Finis H Coat Sherwin Williams 7240

THIS IS DUE UPON COMPLETION OF SERVICE. IF IT BECOMES NECESSARY TO USE LEGAL MEANS FOR COLLECTION, BUYER AGREES TO PAY ALL ADDITIONAL CHARGES, INCLUDING INTEREST, LEGAL FEES, AND COURT COSTS. ALL UNPAID AMOUNTS OVER 30 DAYS ARE SUBJECT TO A 1 1/2 % MONTHLY SERVICE CHARGE.

SECTION VIII

SECTION A

Baytree

COMMUNITY DEVELOPMENT DISTRICT

Summary of Check Register Fiscal Year 2024

July 1, 2024 - September 30, 2024

<i>Fund</i>	<i>Date</i>	<i>check #'s</i>	<i>Amount</i>
General Fund	July 2024	876 - 902	\$79,007.68
	August 2024	903 - 926	\$159,035.80
	September 2024	927 - 930	\$6,718.15
		001 - 013 Truist Bank United	\$71,608.50
			<hr/> \$316,370.13
Capital Reserves	July - September 2024	128 Truist	(\$57,428.95)
		128 Bank United	\$57,428.95
			<hr/> \$0.00
Pavement Reserves	July - September 2024	24 Truist	(\$192,571.05)
		24 Bank United	\$192,571.05
		25 Truist	(\$163,289.03)
		25 Sea Coast	\$163,289.03
			<hr/> \$0.00
Community Beautification Fund	July - September 2024	61 Regions	\$41,727.00
		62 Regions	(\$43,978.23)
		63 Regions	\$43,978.23
			<hr/> \$41,727.00
Payroll	<u>July 2024</u>		
	Jerome S. Darby	50670	\$184.70
	Gilbert M Mills Jr.	50671	\$184.70
	Janice Hill	50672	\$184.70
	Richard C Bosseler	50673	\$184.70
	Richard L Brown	50674	\$184.70
			<hr/> \$923.50
	<u>August 2024</u>		
	Jerome S. Darby	50675	\$184.70
	Gilbert M Mills Jr.	50676	\$184.70
	Janice Hill	50677	\$184.70
	Richard C Bosseler	50678	\$184.70
	Richard L Brown	50679	\$184.70
			<hr/> \$923.50
TOTAL			<hr/> \$359,944.13

*** CHECK DATES 07/01/2024 - 09/30/2024 ***
 BAYTREE GENERAL FUND
 BANK F BAYTREE- GF TRUIST

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
7/02/24	00009	6/11/24 1125236	202405 320-53800-43200		*	51.80	
		MAY 24 = FL CITY GAS		FLORIDA CITY GAS - AUTOPAY			51.80 000876
7/03/24	00141	3/25/24 24032544	202404 320-53800-49100		*	25.00	
		INITIAL INSPECTION FEE		BREVARD COUNTY FIRE RESCUE			25.00 000877
7/03/24	00193	7/01/24 15800434	202407 320-53800-46200		*	431.00	
		CLEANING SVCS JUL24		COVERALL NORTH AMERICA, INC DBA			431.00 000878
7/03/24	00039	7/01/24 473556	202407 320-53800-47000		*	60.00	
		PEST CNTRL POOL&GUARD HSE		ECOR INDUSTRIES			60.00 000879
7/03/24	00021	5/31/24 496	202407 320-53800-49000		*	3,378.33	
		GENERAL MAINT - MAY 24		GOVERNMENTAL MANAGEMENT SERVICES			3,378.33 000880
7/03/24	00259	7/02/24 07022024	202406 320-53800-49000		*	20.98	
		REIMB. FOR FLAG PURCHASED		JEROME (JERRY) S. DARBY			20.98 000881
7/03/24	00252	7/01/24 33421	202407 320-53800-47300		*	11,239.00	
		JUL 24 - LANDSCAPE MAINT		US LAWNS OF BREVARD			11,239.00 000882
7/10/24	00251	5/08/24 15723	202405 320-53800-49000		*	2,750.00	
		ASPHALT REP. SINK HOLE		ASPHALT365 INC.			2,750.00 000883
7/10/24	00243	7/09/24 55239942	202407 320-53800-49100		*	1,582.00	
		MEN'S ROOM DRAIN BLOCKAGE		DIAL DURON SERVICE COMPANY			1,582.00 000884
7/25/24	00047	7/09/24 14747	202407 320-53800-41100		*	36.00	
		PDK CLOUD SERVICE JUL24		ACCESS CONTROL SYSTEMS LLC DBA			36.00 000885
7/25/24	00260	7/15/24 9076617	202407 310-51300-42000		*	542.24	
		ASSESSMENT MAIL NOTICES		ACTION MAIL SERVICES			542.24 000886
7/25/24	00019	7/01/24 15046	202407 320-53800-46200		*	1,100.00	
		JUL 24 - POOL MAINTENANCE					

BAYT --BAYTREE-- SNEEROOA

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
		7/01/24	15046	202407	320-53800-46900					*	40.00		
			JUL 24 - FOUNTAIN MAINT.										
								BEACH POOL SERVICE				1,140.00	000887
7/25/24	00004	6/30/24	188435	202406	310-51300-31500					*	500.00		
			GENERAL COUNSEL JUN24										
								BILLING, COCHRAN, LYLES, MAURO&RAMSEY				500.00	000888
7/25/24	00200	7/10/24	1805882	202407	320-53800-34500					*	4,600.80		
			SECURITY 7/04 - 7/10										
		7/17/24	1805896	202407	320-53800-34500					*	4,294.08		
			SECURITY 7/11 - 7/17										
								DSI SECURITY SERVICES				8,894.88	000889
7/25/24	00039	7/05/24	473968	202407	320-53800-47000					*	3,135.00		
			AQUATIC WEED CONTL JUL 24										
								ECOR INDUSTRIES				3,135.00	000890
7/25/24	00123	7/23/24	W38276	202407	320-53800-47500					*	1,264.26		
			MIDDLE ISLAND POWER OUT										
								EAU GALLIE ELECTRIC INC.				1,264.26	000891
7/25/24	00021	6/30/24	499	202406	320-53800-49000					*	3,339.56		
			SIDEWALK REMOVAL & REPLMT										
		7/01/24	494	202407	310-51300-34000					*	3,874.00		
			JUL 24 - MANAGEMENT FEES										
		7/01/24	494	202407	310-51300-35200					*	105.00		
			JUL 24 - WEBSITE ADMIN										
		7/01/24	494	202407	310-51300-35100					*	157.50		
			JUL 24 - INFORMATION TECH										
		7/01/24	494	202407	310-51300-51000					*	.03		
			JUL 24 - OFFICE SUPPLIES										
		7/01/24	494	202407	310-51300-42000					*	.64		
			JUL 24 - POSTAGE										
		7/01/24	495	202407	320-53800-34000					*	2,714.42		
			JUL 24 - FIELD MGMT										
								GOVERNMENTAL MANAGEMENT SERVICES				10,191.15	000892
7/26/24	00005	7/08/24	121573-1	202405	320-53800-43100					*	52.48		
			MAY 24-W&S 201 BAYTREE DR										
		7/08/24	167895-1	202405	320-53800-43100					*	1,075.64		
			MAY 24- W&S 8027 NTN'L DR										
		7/08/24	121573-1	202405	320-53800-43100					V	52.48-		
			MAY 24-W&S 201 BAYTREE DR										
		7/08/24	167895-1	202405	320-53800-43100					V	1,075.64-		
			MAY 24- W&S 8027 NTN'L DR										
								CITY OF COCOA UTILITIES AUTOPAY				.00	000893
								BAYT --BAYTREE--	SNEEROOA				

*** CHECK DATES 07/01/2024 - 09/30/2024 ***
 BAYTREE GENERAL FUND
 BANK F BAYTREE- GF TRUIST

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
7/26/24	00255	7/12/24 JUN24FPL	202406 320-53800-43000		*	1,925.22	
		JUN 24 - ELECTRICITY					
			FPL - AUTOPAY				1,925.22 000894
7/26/24	00255	6/29/24 JUN24FPL	202406 320-53800-43000		*	3,110.75	
		JUN 24 - ELECTRICITY					
			FPL - AUTOPAY				3,110.75 000895
7/26/24	00253	6/22/24 12308970	202407 320-53800-41000		*	309.94	
		JUL24 SPEC-201 BAYTREE DR					
		6/29/24 11726770	202407 320-53800-41000		*	188.95	
		JUL24- SPEC 8207 NTN'L DR					
		7/07/24 12335290	202407 320-53800-41000		*	204.97	
		JUL24-SPEC 603 BAYTREE DR					
			SPECTRUM - CHARTER COMMUNICATIONS				703.86 000896
7/26/24	00005	7/08/24 121573-1	202405 320-53800-43100		*	62.48	
		MAY 24-W&S 201 BAYTREE DR					
		7/08/24 167895-1	202405 320-53800-43100		*	1,075.64	
		MAY 24- W&S 8027 NTN'L DR					
			CITY OF COCOA UTILITIES AUTOPAY				1,138.12 000897
7/31/24	00193	5/24/24 15800428	202405 320-53800-46200		*	210.00	
		DEEP CONST. CLEANING					
		6/10/24 15800432	202406 320-53800-46200		*	200.00	
		DEEP CLEAN SECURITY OFFIC					
		6/10/24 15800432	202406 320-53800-46200		*	150.00	
		WEEKLY TRASH PICK UP					
			COVERALL NORTH AMERICA, INC DBA				560.00 000898
7/31/24	00200	6/12/24 1805770	202406 320-53800-34500		*	4,294.08	
		SECURITY 6/06 - 6/12					
		6/19/24 1805783	202406 320-53800-34500		*	4,294.08	
		SECURITY 6/13 - 6/19					
		6/26/24 1805795	202406 320-53800-34500		*	4,294.08	
		SECURITY 6/20 - 6/26					
		7/03/24 1805871	202407 320-53800-34500		*	4,294.08	
		SECURITY 6/27 - 7/03					
			DSI SECURITY SERVICES				17,176.32 000899
7/31/24	00252	6/14/24 33349	202406 320-53800-47200		*	4,000.00	
		EXT.LANDSPNG FRONT OF CRI					
		6/27/24 33408	202406 320-53800-47400		*	393.50	
		WET CHECK 06/26/24					
		7/01/24 33557	202407 320-53800-47400		*	490.00	
		WET CHECK 06/26/24 TENNIS					

BAYT --BAYTREE-- SNEEROOA

CHECK DATE	VEND#	.....INVOICE..... DATE	.....EXPENSED TO... INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
		7/01/24	33558	202407	320-53800-47400					*	1,600.00		
			REPAIRED GOULDS IRR. PUMP										
		7/01/24	33559	202407	320-53800-47400					*	405.75		
			WET CHECK 06/244 ENTRANCE										
		7/10/24	33581	202407	320-53800-47400					*	1,185.50		
			WET CHECK 07/03/24										
		7/10/24	33584	202407	320-53800-47400					*	975.00		
			WET CHECK 07/08/24										
									US LAWNS OF BREVARD			9,049.75	000900
7/31/24	00009	7/10/24	1125236	202406	320-53800-43200					*	49.44		
			JUN 24 = FL CITY GAS										
									FLORIDA CITY GAS - AUTOPAY			49.44	000901
7/31/24	00225	6/28/24	0148264-	202407	320-53800-43300					*	52.58		
			JUL 24 - TRASH REMOVAL										
									WASTE MANAGEMENT CORPORATE SERVICES			52.58	000902
8/16/24	00047	7/31/24	S116698	202407	320-53800-41400					*	733.48		
			MAIN & BACK GATE REPAIRS										
		8/14/24	15003	202408	320-53800-41100					*	36.00		
			PDK CLOUD SERVICE AUG24										
									ACCESS CONTROL SYSTEMS LLC DBA			769.48	000903
8/16/24	00019	8/01/24	12672-Y	202408	320-53800-46200					*	1,100.00		
			AUG 24 - POOL MAINTENANCE										
		8/01/24	12672-Y	202408	320-53800-46900					*	40.00		
			AUG 24 - FOUNTAIN MAINT.										
									BEACH POOL SERVICE			1,140.00	000904
8/16/24	00004	7/31/24	188813	202407	310-51300-31500					*	2,262.50		
			GENERAL COUNSEL JUL24										
									BILLING, COCHRAN, LYLES, MAURO&RAMSEY			2,262.50	000905
8/16/24	00193	6/27/24	15800436	202405	320-53800-46200					*	150.00		
			WEEKLY TRASH PICK UP										
		6/27/24	15800436	202405	320-53800-46200					*	200.00		
			DECONTAMINATN/TERM CLEAN										
		8/01/24	15800438	202408	320-53800-46200					*	431.00		
			CLEANING SVCS AUG24										
									COVERALL NORTH AMERICA, INC DBA			781.00	000906
8/16/24	00224	7/25/24	22415088	202406	310-51300-31100					*	2,415.00		
			ANNUAL ENG. REPORT FY24										
		7/25/24	22415094	202406	310-51300-31100					*	500.00		
			GENERAL ENGINEERING JUN24										
									DEWBERRY ENGINEERS, INC			2,915.00	000907
									BAYT --BAYTREE-- SNEEROOA				

AP300R		YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER						RUN 10/24/24		PAGE 5	
*** CHECK DATES 07/01/2024 - 09/30/2024 ***		BAYTREE GENERAL FUND									
		BANK F BAYTREE- GF TRUIST									
CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME		STATUS	AMOUNT	.....CHECK..... AMOUNT	#	
8/16/24	00200	7/24/24 1805911	202407 320-53800-34500			*	4,294.08				
		SECURITY 7/18 - 7/24									
		7/31/24 1805925	202407 320-53800-34500			*	4,294.08				
		SECURITY 7/25 - 7/31									
		8/07/24 1805938	202408 320-53800-34500			*	4,294.08				
		SECURITY 8/01 - 8/07									
DSI SECURITY SERVICES								12,882.24	000908		
8/16/24	00123	7/30/24 W38420	202407 320-53800-47500			*	575.00				
		NO POWER LIGHT POLE TIMER									
EAU GALLIE ELECTRIC INC.								575.00	000909		
8/16/24	00039	7/26/24 474051	202407 320-53800-47000			*	940.00				
		NAT VEGETATION MGMT JUL24									
ECOR INDUSTRIES								940.00	000910		
8/16/24	00008	8/06/24 8-580-91	202408 310-51300-42000			*	188.80				
		DELIVERIES - AUG 01/2024									
FEDEX								188.80	000911		
8/16/24	00010	7/30/24 1082174	202407 320-53800-41100			*	714.32				
		12FT ARM LED & HARNESS									
FLORIDA DOOR CONTROL OF ORLANDO INC								714.32	000912		
8/16/24	00021	8/01/24 497	202408 310-51300-34000			*	3,874.00				
		AUG 24 - MANAGEMENT FEES									
		8/01/24 497	202408 310-51300-35200			*	105.00				
		AUG 24 - WEBSITE ADMIN									
		8/01/24 497	202408 310-51300-35100			*	157.50				
		AUG 24 - INFORMATION TECH									
		8/01/24 497	202408 310-51300-51000			*	.12				
		AUG 24 - OFFICE SUPPLIES									
		8/01/24 497	202408 310-51300-42000			*	2.57				
		AUG 24 - POSTAGE									
		8/01/24 497	202408 310-51300-42500			*	.30				
		AUG 24 - COPIES									
		8/01/24 498	202408 320-53800-34000			*	2,714.42				
		AUG 24 - FIELD MGMT									
		8/01/24 498	202408 310-51300-51000			*	232.69				
		GUARDHOUSE OFFICE CHAIR									
GOVERNMENTAL MANAGEMENT SERVICES								7,086.60	000913		
8/16/24	00124	6/21/24 06212024	202406 320-53800-51200			*	260.00				
		PAVILLION PICNIC CLEANING									
KENNETH G HORN								260.00	000914		
BAYT --BAYTREE--					SNEEROOA						

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
8/16/24	00252	7/31/24 33670	202407 320-53800-47400		*	2,397.00	
		WET CHECK 07/25/24					
		7/31/24 33804	202407 320-53800-47200		*	1,400.00	
		CUT MEDJOOOL ST. BY LIGHTN					
		8/01/24 33658	202408 320-53800-47300		*	11,239.00	
		AUG 24 - LANDSCAPE MAINT					
			US LAWNS OF BREVARD				15,036.00 000915
8/19/24	00023	7/31/24 6584118	202407 310-51300-48000		*	1,218.45	
		BUDGET HEARING 7/10-7/17					
			LOCALIQ DBA FLORIDA TODAY				1,218.45 000916
8/21/24	00261	8/21/24 08212024	202408 300-10100-10400		*	52,000.00	
		TXFR TRUIST TO BU CHECKIN					
			BAYTREE CDD- BU GF#2896				52,000.00 000917
8/21/24	00262	8/21/24 08212024	202408 300-15100-10300		*	50,000.00	
		TXFR EXCESS F. TO BU MMA					
			BAYTREE CDD- BU SURPL#8553				50,000.00 000918
8/29/24	00193	7/26/24 15800437	202407 320-53800-46200		*	150.00	
		WEEKLY TRASH PICK UP					
		7/26/24 15800437	202407 320-53800-46200		*	200.00	
		DEEP CLEANING OFFICE					
			COVERALL NORTH AMERICA, INC DBA				350.00 000919
8/29/24	00224	7/21/23 2309487	202406 310-51300-31100		*	3,027.50	
		ANNUAL ENG. REPORT FY23					
			DEWBERRY ENGINEERS, INC				3,027.50 000920
8/29/24	00021	7/31/24 500	202407 320-53800-49000		*	410.00	
		GENERAL MAINT - JUL 24					
			GOVERNMENTAL MANAGEMENT SERVICES				410.00 000921
8/29/24	00005	8/07/24 121573-1	202406 320-53800-43100		*	72.66	
		JUN 24-W&S 201 BAYTREE DR					
		8/07/24 167895-1	202406 320-53800-43100		*	527.85	
		MAY 24- W&S 8027 NTN'L DR					
			CITY OF COCOA UTILITIES AUTOPAY				600.51 000922
8/29/24	00255	7/31/24 JUL24FPL	202407 320-53800-43000		*	3,110.75	
		JUL 24 - ELECTRICITY					
		8/12/24 JULFPL	202407 320-53800-43000		*	1,961.77	
		JUL 24 - ELECTRICITY					
			FPL - AUTOPAY				5,072.52 000923
			BAYT --BAYTREE--	SNEEROOA			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
8/29/24	00253	7/22/24 12308970	202408 320-53800-41000	AUG24 SPEC-201 BAYTREE DR	*	309.94	
		7/29/24 11726770	202408 320-53800-41000	AUG24- SPEC 8207 NTN'L DR	*	188.95	
		8/07/24 12335290	202408 320-53800-41000	AUG24-SPEC 603 BAYTREE DR	*	204.97	
SPECTRUM - CHARTER COMMUNICATIONS							703.86 000924
8/29/24	00225	7/26/24 0153389-	202408 320-53800-43300	AUG 24 - TRASH REMOVAL	*	52.58	
WASTE MANAGEMENT CORPORATE SERVICES							52.58 000925
8/30/24	00009	8/09/24 1125236	202407 320-53800-43200	JUL 24 = FL CITY GAS	*	49.44	
FLORIDA CITY GAS - AUTOPAY							49.44 000926
9/30/24	00255	8/30/24 AUGFPL	202408 320-53800-43000	AUG 24 - ELECTRICITY	*	3,105.99	
		8/30/24 AUG24FPL	202408 320-53800-43000	AUG 24 - ELECTRICITY	*	1,691.52	
FPL - AUTOPAY							4,797.51 000927
9/30/24	00005	9/05/24 121573-1	202407 320-53800-43100	JUL 24-W&S 201 BAYTREE DR	*	62.48	
		9/05/24 167895-1	202407 320-53800-43100	JUL 24- W&S 8027 NTN'L DR	*	1,101.72	
CITY OF COCOA UTILITIES AUTOPAY							1,164.20 000928
9/30/24	00253	8/22/24 12308970	202409 320-53800-41000	SEP24 SPEC-201 BAYTREE DR	*	309.94	
		8/29/24 11726770	202409 320-53800-41000	SEP24- SPEC 8207 NTN'L DR	*	188.95	
		9/07/24 12335290	202409 320-53800-41000	SEP24-SPEC 603 BAYTREE DR	*	204.97	
SPECTRUM - CHARTER COMMUNICATIONS							703.86 000929
9/30/24	00225	8/27/24 0162188-	202409 320-53800-43300	SEP 24 - TRASH REMOVAL	*	52.58	
WASTE MANAGEMENT CORPORATE SERVICES							52.58 000930
TOTAL FOR BANK F						244,761.63	
TOTAL FOR REGISTER						244,761.63	

BAYT --BAYTREE-- SNEEROOA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
9/26/24	00085	8/29/24 24951	202409 300-15500-10000	INSURANCE POLICY FY2025	*	33,532.00	
				EGIS INSURANCE ADVISORS, LLC.			33,532.00 000001
9/26/24	00052	9/25/24 681751	202409 320-53800-47500	8 BRONZE LED FLOOD LIGHTS	*	367.60	
				FLORIDA BULB & BALLAST INC.			367.60 000002
9/26/24	00047	9/11/24 15192	202409 320-53800-41100	PDK CLOUD SERVICE SEP24	*	36.00	
				ACCESS CONTROL SYSTEMS LLC DBA			36.00 000003
9/26/24	00019	9/01/24 20239	202409 320-53800-46200	SEP 24 - POOL MAINTENANCE	*	900.00	
		9/01/24 20239	202409 320-53800-46900	SEP 24 - FOUNTAIN MAINT.	*	40.00	
		9/01/24 20247	202408 320-53800-46200	PUSH IN EYE RETURNS+GAUGE	*	283.00	
				BEACH POOL SERVICE			1,223.00 000004
9/26/24	00004	8/31/24 189251	202408 310-51300-31500	GENERAL COUNSEL AUG24	*	2,987.50	
				BILLING, COCHRAN, LYLES, MAURO&RAMSEY			2,987.50 000005
9/26/24	00193	8/19/24 15800441	202407 320-53800-46200	WEEKLY TRASH PICK UP	*	150.00	
		8/20/24 15800441	202407 320-53800-46200	DEEP CLEANING OFFICE	*	200.00	
		9/01/24 15800442	202409 320-53800-46200	CLEANING SVCS SEP24	*	431.00	
				COVERALL NORTH AMERICA, INC DBA			781.00 000006
9/26/24	00224	7/20/24 08302024	202407 310-51300-31100	ANNUAL ENG. REPORT FY24	*	225.00	
		8/30/24 22419167	202407 310-51300-31100	GENERAL ENGINEERING JUL24	*	100.00	
		9/25/24 22422219	202408 310-51300-31100	GENERAL ENGINEERING AUG24	*	300.00	
				DEWBERRY ENGINEERS, INC			625.00 000007
9/26/24	00200	8/14/24 1806015	202408 320-53800-34500	SECURITY 8/08 - 8/14	*	4,294.08	
		8/21/24 1806028	202408 320-53800-34500	SECURITY 8/15 - 8/21	*	4,294.08	
		9/04/24 1806121	202409 320-53800-34500	SECURITY 8/29 - 9/04	*	4,600.80	

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		9/11/24 1806136	202409 320-53800-34500		*	4,294.08	
		SECURITY 9/05 - 9/11					
		9/18/24 1806147	202409 320-53800-34500		*	4,294.08	
		SECURITY 9/12 - 9/18					
				DSI SECURITY SERVICES			21,777.12 000008
9/26/24 00123		8/27/24 W38858	202408 320-53800-47500		*	350.00	
		REPLACED GFCI BREAKER					
				EAU GALLIE ELECTRIC INC.			350.00 000009
9/26/24 00039		8/02/24 475748	202408 320-53800-47000		*	3,135.00	
		AQUATIC WEED CONTL AUG 24					
		9/06/24 477765	202409 320-53800-47000		*	3,135.00	
		AQUATIC WEED CONTL SEP 24					
		9/25/24 477856	202409 320-53800-47000		*	940.00	
		NAT VEGETATION MGMT SEP24					
				ECOR INDUSTRIES			7,210.00 000010
9/26/24 00257		9/24/24 34290A	202409 320-53800-46900		*	185.00	
		QTRLY FOUNTAIN CLEANING					
				FOUNTAIN DESIGN GROUP, INC.			185.00 000011
9/26/24 00023		9/20/24 00066447	202408 310-51300-48000		*	221.78	
		NOTICE FOR RFP BIDS					
				LOCALIQ DBA FLORIDA TODAY			221.78 000012
9/26/24 00252		8/20/24 33878	202408 320-53800-47400		*	309.50	
		WET CHECK 08/12/24					
		8/20/24 33879	202408 320-53800-47400		*	659.00	
		WET CHECK 08/15/24					
		8/28/24 33923	202408 320-53800-47300		*	1,200.00	
		INJECTION OF 5 PALMS					
		9/10/24 34088	202409 320-53800-47400		*	144.00	
		WET CHECK 09/06/2024					
				US LAWNS OF BREVARD			2,312.50 000013
TOTAL FOR BANK G						71,608.50	
TOTAL FOR REGISTER						71,608.50	

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
8/22/24	00040	8/22/24 08222024	202408 600-15100-10000		*	57,428.95	
		INVEST BU 6MTH CD					
			BAYTREE CDD BU CD#6M				57,428.95 000128

TOTAL FOR BANK B						57,428.95	
TOTAL FOR REGISTER						57,428.95	

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
8/16/24	00252	7/31/24 33673	202407 600-53800-46000		*	18,022.00	
		TRIMMED 66 OAKS & 5 PALMS					
		7/31/24 33805	202407 600-53800-46000		*	23,705.00	
		IRRIGATION WELL					
US LAWNS OF BREVARD							41,727.00 000061
9/01/24	00017	9/01/24 09012024	202409 600-15100-10000		*	43,978.23	
		OPENED 7MTH CD					
BAYTREE CDD SCOAST CD-7MTH							43,978.23 000062
TOTAL FOR BANK D						85,705.23	
TOTAL FOR REGISTER						85,705.23	

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
8/22/24	00008	8/22/24 08222024	202408 600-15100-10000	INVEST BU 12MTH CD	*	192,571.05	
BAYTREE CDD BU CD#12M							192,571.05 000024
9/01/24	00009	9/01/24 09012024	202409 600-15100-10100	OPENED 12MTH CD	*	163,289.03	
BAYTREE CDD SCOAST CD-12MNTH							163,289.03 000025
TOTAL FOR BANK C						355,860.08	
TOTAL FOR REGISTER						355,860.08	

SECTION B

Baytree
Community Development District

Unaudited Financial Reporting
September 30, 2024



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2-3	<u>General Fund</u>
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6	<u>Community Beautification Fund</u>
7-8	<u>Month to Month</u>
9	<u>Assessment Receipt Schedule</u>

Baytree
Community Development District
Combined Balance Sheet
September 30, 2024

	<i>General Fund</i>	<i>Capital Reserve Funds</i>	<i>Totals Governmental Funds</i>
Assets:			
<u>Cash:</u>			
Operating Fund	\$ 45,174	\$ -	\$ 45,174
Due from Pavement	67,592	-	67,592
Due from IOB	11,879	-	11,879
<u>Investments:</u>			
US Bank Custody	1,119	-	1,119
Capital Reserves	-	57,700	57,700
Pavement Management	-	356,718	356,718
Community Beautification	-	43,978	43,978
Prepaid Expenses	33,532	-	33,532
Total Assets	\$ 159,296	\$ 458,396	\$ 617,692
Liabilities:			
Accounts Payable	38,732	-	38,732
Due to General Fund	-	67,592	67,592
Total Liabilities	\$ 38,732	\$ 67,592	\$ 106,324
Fund Balance:			
Nonspendable:			
Prepaid Items	\$ 33,532	\$ -	33,532
Restricted for:			-
Capital Reserves	-	57,700	57,700
Pavement Management	-	289,127	289,127
Community Beautification	-	43,978	43,978
Unassigned	87,031	-	87,031
Total Fund Balances	\$ 120,563	\$ 390,805	\$ 511,368
Total Liabilities & Fund Balance	\$ 159,296	\$ 458,396	\$ 617,692

Baytree
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/24	Thru 09/30/24	Variance
<u>Revenues:</u>				
Maintenance Assessments	\$ 995,884	\$ 995,884	\$ 1,000,901	\$ 5,017
IOB Cost Share Agreement	47,979	47,979	46,532	(1,447)
Miscellaneous Income	9,250	9,250	9,855	605
Interest Income	-	-	304	304
Total Revenues	\$ 1,053,113	\$ 1,053,113	\$ 1,057,592	\$ 4,478
<u>Expenditures:</u>				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 12,000	\$ 12,000	\$ 9,600	\$ 2,400
FICA Expense	918	918	734	184
Engineering	36,050	36,050	13,362	22,688
Attorney Fees	24,000	24,000	35,285	(11,285)
Annual Audit	3,350	3,350	3,350	-
Assessment Administration	7,875	7,875	7,875	-
Management Fees	46,488	46,488	46,488	0
Property Appraiser	250	250	234	16
Information Technology	1,890	1,890	1,890	-
Website Maintenance	1,260	1,260	1,260	-
Telephone	250	250	-	250
Postage	2,000	2,000	2,124	(124)
Insurance General Liability	39,783	39,783	32,226	7,557
Tax Collector Fee	19,918	19,918	19,974	(57)
Printing & Binding	1,500	1,500	260	1,241
Legal Advertising	5,000	5,000	2,114	2,886
Other Current Charges	3,000	3,000	668	2,332
Office Supplies	250	250	318	(68)
Property Taxes	350	350	346	4
Dues, Licenses & Subscriptions	175	175	175	-
Subtotal General & Administrative	\$ 206,307	\$ 206,307	\$ 178,282	\$ 28,025

Baytree
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2024

	Adopted Budget	Prorated Budget Thru 09/30/24	Actual Thru 09/30/24	Variance
<u>Operations & Maintenance</u>				
Security Contract	\$ 222,284	\$ 222,284	\$ 224,978	\$ (2,694)
Gate Maintenance	15,200	15,200	18,852	(3,652)
Security Gatehouse Maintenance	6,000	6,000	5,434	566
Telephone/Internet - Gatehouse/Pool	6,818	6,818	8,083	(1,264)
Transponders	5,000	5,000	4,972	28
Field Management Fees	32,573	32,573	32,573	0
Electric	56,700	56,700	64,444	(7,744)
Water & Sewer	15,120	15,120	16,113	(993)
Gas	9,115	9,115	9,259	(144)
Trash Removal	643	643	631	12
Maintenance - Lakes	42,440	42,440	44,725	(2,285)
Maintenance - Landscape Contract	129,076	129,076	129,695	(619)
Maintenance - Additional Landscape	20,000	20,000	45,439	(25,439)
Maintenance - Pool	30,000	30,000	43,008	(13,008)
Maintenance - Irrigation	9,214	9,214	26,009	(16,796)
Maintenance - Lighting	6,000	6,000	10,611	(4,611)
Maintenance - Monuments	4,000	4,000	-	4,000
Maintenance - Fountain	1,180	1,180	1,210	(30)
Maintenance - Other Field (R&M General)	5,928	5,928	16,573	(10,645)
Maintenance - Recreation	1,500	1,500	-	1,500
Holiday Landscape Lighting	16,092	16,092	15,412	680
Operating Supplies	750	750	47	703
Sidewalk/Curb Cleaning	15,000	15,000	2,550	12,450
Miscellaneous	1,000	1,000	-	1,000
Subtotal Operations & Maintenance	\$ 651,633	\$ 651,633	\$ 720,619	\$ (68,986)
Total Expenditures	\$ 857,940	\$ 857,940	\$ 898,902	\$ (40,961)
Excess (Deficiency) of Revenues over Expenditures	\$ 195,173	\$ 195,173	\$ 158,690	\$ (36,483)
<u>Other Financing Sources/(Uses):</u>				
<u>Transfers</u>				
Capital Projects- Paving - Baytree	\$ (25,051)	\$ (25,051)	\$ (25,048)	\$ 3
Capital Projects - Paving - IOB Funds	(8,187)	(8,187)	(8,187)	-
Capital Projects - Reserves	(65,093)	(65,093)	(65,093)	-
Community Beautification Fund	(45,265)	(45,265)	(45,265)	-
First Quarter Operating	(51,577)	(51,577)	-	51,577
Total Other Financing Sources/(Uses)	\$ (195,173)	\$ (195,173)	\$ (143,593)	\$ 51,580
Net Change in Fund Balance	\$ 390,346	\$ (0)	\$ 15,097	\$ 15,097
Fund Balance - Beginning	\$ 172,298		\$ 105,466	
Fund Balance - Ending	\$ 562,644		\$ 120,563	

Baytree
Community Development District
Capital Projects Reserve Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2024

	Adopted Budget	Prorated Budge Thru 09/30/24	Actual Thru 09/30/24	Variance
<u>Revenues:</u>				
Interest Income	\$ -	\$ -	\$ 276	\$ 276
Total Revenues	\$ -	\$ -	\$ 276	\$ 276
<u>Expenditures:</u>				
Lake Bank Restoration/Evaluation	\$ 35,000	\$ 35,000	34,000	\$ 1,000
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
Bank Fees	600	600	432	168
Total Expenditures	\$ 66,600	\$ 66,600	\$ 34,432	\$ 32,168
Excess (Deficiency) of Revenues over Expenditures	\$ (66,600)	\$ (66,600)	\$ (34,156)	\$ 32,444
<u>Other Financing Sources/(Uses):</u>				
Transfer In - Baytree	\$ 65,093	\$ 65,093	\$ 65,093	\$ -
Total Other Financing Sources/(Uses)	\$ 65,093	\$ 65,093	\$ 65,093	\$ -
Net Change in Fund Balance	\$ (1,507)	\$ (1,507)	\$ 30,937	
Fund Balance - Beginning	\$ 7,762		\$ 26,763	
Fund Balance - Ending	\$ 6,255		\$ 57,700	

Baytree
Community Development District
Pavement Management
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/24	Thru 09/30/24	Variance
<u>Revenues</u>				
Interest	\$ -	\$ -	\$ 890	\$ 890
Total Revenues	\$ -	\$ -	\$ 890	\$ 890
<u>Expenditures:</u>				
Capital Improvements	\$ -	\$ -	\$ 67,592	\$ (67,592)
Bank Fees	600	600	432	168
Total Expenditures	\$ 600	\$ 600	\$ 68,024	\$ (67,424)
Excess (Deficiency) of Revenues over Expenditures	\$ (600)	\$ (600)	\$ (67,134)	\$ (66,534)
<u>Other Financing Sources/(Uses)</u>				
Transfer In - Baytree	\$ 25,051	\$ 25,051	\$ 25,048	\$ (3)
Transfer In - IOB	8,187	8,187	8,187	-
Total Other Financing Sources (Uses)	\$ 33,238	\$ 33,238	\$ 33,235	\$ (3)
Net Change in Fund Balance	\$ 32,638	\$ 32,638	\$ (33,899)	\$ (66,537)
Fund Balance - Beginning	\$ 323,019		\$ 323,026	
Fund Balance - Ending	\$ 355,657		\$ 289,127	

Baytree
Community Development District
Community Beautification
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/24	Thru 09/30/24	Variance
<u>Revenues</u>				
Interest	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -
<u>Expenditures:</u>				
Beautification Projects	\$ -	\$ -	\$ 65,812	\$ (65,812)
Bank Fees	400	400	150	250
Total Expenditures	\$ 400	\$ 400	\$ 65,962	\$ (65,562)
Excess (Deficiency) of Revenues over Expenditures	\$ (400)	\$ (400)	\$ (65,962)	\$ (65,562)
<u>Other Financing Sources/(Uses)</u>				
Transfer In - Baytree	\$ 45,265	\$ 45,265	\$ 45,265	\$ -
Total Other Financing Sources (Uses)	\$ 45,265	\$ 45,265	\$ 45,265	\$ -
Net Change in Fund Balance	\$ 44,865	\$ 44,865	\$ (20,697)	\$ (65,562)
Fund Balance - Beginning	\$ 59,410		\$ 64,675	
Fund Balance - Ending	\$ 104,275		\$ 43,978	

Baytree
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<u>Revenues:</u>													
Maintenance Assessments	\$ -	\$ 253,609	\$ 661,731	\$ 32,533	\$ 6,468	\$ 8,712	\$ 21,941	\$ -	\$ 15,862	\$ 44	\$ -	\$ -	\$ 1,000,901
IOB Cost Share Agreement	-	-	-	-	10,895	-	-	-	11,879	-	11,879	11,879	46,532
Miscellaneous Income	1,078	4,205	-	425	1,132	56	675	224	515	553	658	335	9,855
Interest Income	5	5	5	5	5	5	5	5	5	5	67	190	304
Total Revenues	\$ 1,082	\$ 257,819	\$ 661,736	\$ 32,963	\$ 18,500	\$ 8,772	\$ 22,621	\$ 228	\$ 28,261	\$ 602	\$ 12,604	\$ 12,404	\$ 1,057,592
<u>Expenditures:</u>													
<u>General & Administrative:</u>													
Supervisor Fees	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 800	\$ 1,000	\$ 800	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 9,600
FICA Expense	77	77	77	77	77	61	77	61	-	77	77	-	734
Engineering	293	975	1,964	-	390	2,040	1,133	-	5,943	325	300	-	13,362
Assessment Administration	7,875	-	-	-	-	-	-	-	-	-	-	-	7,875
Attorney Fees	3,658	1,375	5,638	2,378	4,950	2,695	5,428	2,915	500	2,263	2,988	500	35,285
Annual Audit	-	-	-	-	-	-	3,350	-	-	-	-	-	3,350
Management Fees	3,874	3,874	3,874	3,874	3,874	3,874	3,874	3,874	3,874	3,874	3,874	3,874	46,488
Information Technology	158	158	158	158	158	158	158	158	158	158	158	158	1,890
Website Maintenance	105	105	105	105	105	105	105	105	105	105	105	105	1,260
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-
Postage	301	8	48	377	112	202	306	49	-	529	191	1	2,124
Insurance General Liability	32,226	-	-	-	-	-	-	-	-	-	-	-	32,226
Tax Collector Fee	-	5,072	13,235	611	129	174	436	-	317	-	-	-	19,974
Printing & Binding	176	-	3	1	10	0	1	10	59	-	0	1	260
Legal Advertising	-	-	-	-	-	-	-	179	-	1,218	222	495	2,114
Other Current Charges	39	39	39	40	50	42	42	56	42	41	97	142	668
Office Supplies	23	0	21	0	13	0	14	14	0	0	233	0	318
Property Taxes	-	346	-	-	-	-	-	-	-	-	-	-	346
Property Appraiser	-	-	234	-	-	-	-	-	-	-	-	-	234
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
Total General & Administrative	\$ 49,977	\$ 13,029	\$ 26,394	\$ 8,619	\$ 10,867	\$ 10,151	\$ 15,922	\$ 8,220	\$ 10,997	\$ 9,589	\$ 9,243	\$ 5,275	\$ 178,282

Baytree
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<u>Operations & Maintenance</u>													
Security Contract	\$ 21,316	\$ 17,509	\$ 22,084	\$ 17,176	\$ 17,176	\$ 21,445	\$ 17,176	\$ 17,483	\$ 17,176	\$ 21,777	\$ 12,882	\$ 21,777	\$ 224,978
Gate Maintenance	578	8,035	1,447	5,273	-	557	-	1,514	-	733	714	-	18,852
Security Gatehouse Maintenance	3,105	195	67	-	736	1,115	36	36	36	36	36	36	5,434
Telephone/Internet - Gatehouse/Pool	647	647	647	652	652	669	669	684	704	704	704	704	8,083
Transponders	-	-	-	-	-	4,972	-	-	-	-	-	-	4,972
Field Management Fees	2,714	2,714	2,714	2,714	2,714	2,714	2,714	2,714	2,714	2,714	2,714	2,714	32,573
Electric	10,040	5,297	4,994	4,694	4,695	4,903	4,915	5,002	5,036	5,073	4,798	5,000	64,444
Water & Sewer	1,467	1,174	1,723	1,600	2,792	982	1,174	997	1,138	601	1,164	1,300	16,113
Gas	149	513	2,282	3,239	1,453	937	437	52	49	49	50	50	9,259
Trash Removal	53	53	53	53	53	53	53	53	53	53	53	53	631
Maintenance - Lakes	3,135	4,075	4,420	4,135	3,135	4,075	3,195	4,075	3,135	4,135	3,135	4,075	44,725
Maintenance - Landscape Contract	9,946	9,946	9,946	9,946	11,239	11,239	11,239	11,239	11,239	11,239	11,239	11,239	129,695
Maintenance - Additional Landscape	7,490	7,050	6,117	-	405	11,925	-	3,852	4,000	1,400	1,200	2,000	45,439
Maintenance - Pool	2,741	1,456	9,279	1,392	1,794	1,831	9,124	8,334	1,681	2,231	1,814	1,331	43,008
Maintenance - Irrigation	483	2,223	-	1,979	1,690	690	7,186	3,200	394	7,053	969	144	26,009
Maintenance - Lighting	2,380	276	-	-	1,959	2,459	-	-	-	1,839	350	1,349	10,611
Maintenance - Monuments	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance - Fountain	40	40	215	40	40	225	40	40	225	40	40	225	1,210
Maintenance - Other Field (R&M General)	-	-	3,020	-	881	-	50	2,053	3,522	5,370	1,677	-	16,573
Maintenance - Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Holiday Landscape Lighting	-	-	15,412	-	-	-	-	-	-	-	-	-	15,412
Operating Supplies	-	-	-	-	-	-	47	-	-	-	-	-	47
Sidewalk/Curb Cleaning	-	-	-	2,290	-	-	-	-	260	-	-	-	2,550
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Operations & Maintenance	\$ 66,283	\$ 61,202	\$ 84,421	\$ 55,183	\$ 51,414	\$ 70,789	\$ 58,054	\$ 61,328	\$ 51,362	\$ 65,048	\$ 43,538	\$ 51,997	\$ 720,619
Total Expenditures	\$ 116,260	\$ 74,231	\$ 110,814	\$ 63,802	\$ 62,280	\$ 80,940	\$ 73,976	\$ 69,548	\$ 62,359	\$ 74,636	\$ 52,782	\$ 57,272	\$ 898,902
Excess (Deficiency) of Revenues over Expenditures	\$ (115,178)	\$ 183,588	\$ 550,921	\$ (30,840)	\$ (43,780)	\$ (72,168)	\$ (51,356)	\$ (69,320)	\$ (34,098)	\$ (74,034)	\$ (40,178)	\$ (44,868)	\$ 158,690
<u>Other Financing Sources/Uses:</u>													
<u>Transfers</u>													
Capital Projects- Paving - Baytree	\$ -	\$ -	\$ -	\$ (25,051)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3	\$ (25,048)
Capital Projects - Paving - IOB Funds	-	-	-	-	(8,187)	-	-	-	-	-	-	-	(8,187)
Capital Projects - Reserves	-	-	-	(65,093)	-	-	-	-	-	-	-	-	(65,093)
Community Beautification Fund	-	-	-	-	(45,265)	-	-	-	-	-	-	-	(45,265)
First Quarter Operating	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources/Uses	\$ -	\$ -	\$ -	\$ (90,144)	\$ (53,452)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3	\$ (143,593)
Net Change in Fund Balance	\$ (115,178)	\$ 183,588	\$ 550,921	\$ (120,984)	\$ (97,232)	\$ (72,168)	\$ (51,356)	\$ (69,320)	\$ (34,098)	\$ (74,034)	\$ (40,178)	\$ (44,865)	\$ 15,097

Baytree
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts - Brevard County
Fiscal Year 2024

Gross Assessments \$ 1,037,547.00 \$ 1,037,547.00

Net Assessments \$ 996,045.12 \$ 996,045.12

ON ROLL ASSESSMENTS

allocation in % 100.00%

<i>Date</i>	<i>Gross Amount</i>	<i>(Discount)/ Penalty</i>	<i>*Commission</i>	<i>Interest</i>	<i>Net Receipts</i>	<i>O&M Portion</i>	<i>Total</i>
11/20/23	\$ 15,781.86	\$ (828.56)	\$ (299.07)	\$ -	\$ 14,654.23	\$ 14,953.30	\$ 14,953.30
11/28/23	248,600.00	(9,944.00)	(4,773.12)	-	233,882.88	238,656.00	238,656.00
12/14/23	663,545.00	(26,541.79)	(12,740.06)	-	624,263.15	637,003.21	637,003.21
12/18/23	25,537.75	(810.12)	(494.55)	-	24,233.08	24,727.63	24,727.63
01/05/24	31,471.34	(944.14)	(610.55)	-	29,916.65	30,527.20	30,527.20
01/26/24	-	-	-	2,005.83	2,005.83	2,005.83	2,005.83
02/07/24	6,600.00	(132.00)	(129.36)	-	6,338.64	6,468.00	6,468.00
03/12/24	8,800.00	(88.00)	(174.24)	-	8,537.76	8,712.00	8,712.00
04/09/24	21,809.05	-	(437.40)	-	21,371.65	21,809.05	21,809.05
04/19/24	-	-	-	131.92	131.92	131.92	131.92
06/11/24	6,600.00	198.00	(135.96)	-	6,662.04	6,798.00	6,798.00
06/20/24	8,800.00	264.00	(181.28)	-	8,882.72	9,064.00	9,064.00
07/16/24	-	-	-	44.40	44.40	44.40	44.40
TOTAL	\$ 1,037,545.00	\$ (38,826.61)	\$ (19,975.59)	\$ 2,182.15	\$ 980,924.95	\$ 1,000,900.54	\$ 1,000,900.54

***Note: Commissions are posted as admin. expenditures.**

100%	Net Assessments Collected
\$ -	Net Assessments Remaining