

*Baytree Community
Development District*

Agenda

August 5, 2026

AGENDA

Baytree

Community Development District

219 E. Livingston Street, Orlando, FL 32801

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

July 29, 2026

Board of Supervisors Meeting
Baytree Community Development District

Dear Board Members:

The Board of Supervisors of the Baytree Community Development District will meet **Wednesday, August 5, 2026 at 1:30 p.m. at the Baytree National Golf Links, 8207 National Drive, Melbourne, Florida.** Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Landscape Report
4. Engineer's Report
5. Community Updates
 - A. Security
 - B. BCA
6. Consent Agenda
 - A. Approval of Minutes of the June 3, 2026 Board of Supervisors Meeting
7. Agenda
 - A. Public Hearing
 - i. Consideration of Resolution 2026-02 Adopting the Fiscal Year 2027 Budget and Relating to the Annual Appropriations
 - ii. Consideration of Resolution 2026-03 Imposing Special Assessments and Certifying an Assessment Roll
 - B. District Goals and Objectives
 - i. Consideration of Resolution 2026-04 Adopting Fiscal Year 2027 Goals and Objectives
 - ii. Review and Approval of Fiscal Year 2026 Goals and Objectives and Authorizing Chair to Execute Final Form
 - C. Consideration of Fiscal Year 2027 Contract Renewals
 - i. Aquatic Management Services Agreement with ECOR Industries
 - ii. Landscape/Grounds Maintenance Services Agreement with US Lawns
 - iii. Security Services Agreement with DSI Security Services
 - D. Consideration of Agreement for Electrical Service and Lighting Panel Replacements with Beach Electric
 - E. Consideration of Agreement for Gate Motor Replacement with Gate Control Technologies
 - F. Ratification of Dewberry Work Authorization Number 2026-03 for 2026 Roadway Resurfacing Project
 - G. Review and Acceptance of Fiscal Year 2025 Audit Report

- H. Approval of Fiscal Year 2027 Meeting Schedule
- 8. Staff Reports
 - A. Attorney
 - i. Memorandum Regarding 2026 Legislative Update
 - B. District Manager
 - i. CDD Action Items
 - C. Field Manager
- 9. Treasurer's Report
 - A. Consideration of Check Register
 - B. Balance Sheet and Income Statement
- 10. Supervisor's Requests
- 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

SECTION VI

SECTION A

**MINUTES OF MEETING
BAYTREE
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Baytree Community Development District was held on Wednesday, **June 3, 2026** at 1:30 p.m. at Baytree National Golf Links, 8207 National Drive, Melbourne, Florida.

Present and constituting a quorum:

Melvin Mills
Richard Brown
Richard Bosseler
Janice Hill

Chairman
Vice Chairman
Assistant Secretary
Assistant Secretary

Also present were:

Jeremy LeBrun
Rob Szozda
Michael Pawelczyk
Josh Spears
Everardo Berdal
Residents

District Manager
GMS
District Counsel
US Lawns
US Lawns

FIRST ORDER OF BUSINESS

Roll Call

Mr. Mills called the meeting to order at 1:30 p.m. and all Supervisors announced themselves. All Supervisors were present with the exception of Mr. Darby. The Pledge of Allegiance was recited.

SECOND ORDER OF BUSINESS

Public Comment Period

Mr. Mills: Alright, public comment period.

Mr. LeBrun: Just a reminder on the public comment period, please state your name and address for the record. It is not necessarily a back-and-forth time, but I take notes. Rob will take notes and can address things in that part of the meeting. So, just state your name and address. That helps with transcription, we're having problems with back-and-forth transcriptions.

Mr. Mills: Are there any comments?

Resident (Jane Mercadante, 8017 Kingswood Way): I have a question. The repair that they did on Baytree Drive in Glastonbury, it feels like that divot's getting bigger.

Mr. Mills: We are aware of that. In fact, we had a conversation right before the meeting. The county is saying that they will be here to fix it.

Resident (Jane Mercadante, 8017 Kingswood Way): Okay, but who is going to fix it?

Mr. Mills: It's not us, it's the county. Yep.

Mr. Brown: We just don't know when.

Ms. Hill: We also have the one repair that we did on Balmoral.

Mr. Mills: Yes, I also talked to Rob about that. Yep. Anything else? Alright, we'll move right along.

THIRD ORDER OF BUSINESS

Landscape Report

Mr. Mills: Before we start the Landscape Report, I would like to, in defense, say something about US Lawns. Unfortunately, Winter wasn't good to any of us. We had a very severe Winter. We lost a lot of plants. That's throughout the entire county of Brevard, as far down as Indian River County. US Lawns is slammed with work, plus the fact of getting the material. They are gouging people. So, what Josh has been trying to do, is to get pricing that's fair for us as well as other customers. I think we need to be patient. I've had several calls of people complaining about when we are going to get the landscaping looking good again. We have to be patient. That's all I can say. I'd like for you to put that in the newsletter.

Resident (Sandy Schoonmaker, 403 Berwick Way): It will be at the top.

Mr. Mills: They're doing the best that they can. I just need, in their defense, to say we have to work with them. We want to work with them.

Resident (Jackie Curley, 8040 Kingswood Way): The BCA Is also trying to do this with independent homes, because we know the same thing is happening. We're being gouged out there. So, we're trying to be sensitive to homeowners as well as replanning and all of that.

Mr. Mills: Okay.

Ms. Hill: I noticed that there are stacks of dead branches at different residences all throughout our community.

Resident (Jackie Curley, 8040 Kingswood Way): They need to call Waste Management. They drove by today and still didn't pick up any debris. Individuals, to my understanding, have to call Waste Management.

Ms. Hill: Does it cost anything?

Resident (Jackie Curley, 8040 Kingswood Way): No.

Mr. Mills: No.

Mr. Brown: No. You just have to wait.

Ms. Hill: Is there a special number?

Resident (Jackie Curley, 8040 Kingswood Way): It's just the Waste Management number.

Mr. Mills: Let me intervene here. Two years ago, when they weren't picking up garbage on a routine basis, our garbage can sat out for three days before they came to pick up the garbage. I called the county. The county wants to know, because if they don't perform, there's a fine. The county fines them. So, the best thing for you to do, is to call the county and complain. Not Waste Management.

Mr. Brown: That's if they don't pick up the debris. If you have a large amount of landscaping debris, they're not going to pick it up on a Tuesday. That's when you have to call for special pickups. You're talking about two different things.

Ms. Hill: I understand that. You know, if you have lawn people, they're supposed to take theirs with them. But these are individuals that have trimmed their dead shrubs.

Mr. Brown: Like down by where you are right now.

Resident (Not Identified): We have mounds.

Mr. Brown: That homeowner should have called Waste Management.

Mr. Mills: Call the county.

Mr. Brown: Because the normal pickup on Tuesdays is just the little stuff.

Resident (Not Identified): They came through this morning.

Resident (Sandy Schoonmaker, 403 Berwick Way): I did read something that said Waste Management was asking the county or county residents to be patient. They are acknowledging that they are behind and they can't keep up. We have a stack every week and it stays there for a month. He does call.

Ms. Hill: The brush that was in cans got picked up, but the big mound just keeps getting bigger.

Resident (Jackie Curley, 8040 Kingswood Way): That's correct.

Mr. Mills: Okay, Josh, you're on the floor.

Mr. Pawelczyk: Before you go there, I just looked, because I used to be a municipal attorney back in the day. So that's a franchise. They basically bid to be the franchisee. If you Google Brevard County solid waste, there's a complaint form there. You can file it online with the county. The number for the Solid Waste Department is 321-633-2042.

Mr. Mills: That's right.

Resident (Sandy Schoonmaker, 403 Berwick Way): I will put that in the newsletter, just to remind people to call and acknowledge the fact that we're having a problem. But everybody knows, I mean, just drive anywhere around the county. It's not just us.

Mr. Spears: In some cases too, when they report the debris, if you tell them you paid a landscaper to do it, they're not obligated to have to pick it up either.

Mr. Brown: Right.

Ms. Hill: But these obviously are small plants.

Mr. Mills: Yeah. Okay, let's move along. Josh?

Mr. Spears: Overall, everything is doing well. I appreciate you bringing up that comment, because that was one thing we were going to talk about, the delay with planting. It's going on everywhere. Not just the pricing, but the nursery. The plants are going to grow as fast as they can. So, we want to make sure when we're saying, *"Hey, we're going to charge you guys for a three-gallon plant,"* you're getting a three-gallon plant, not a one-gallon plant in a three-gallon pot, because that's what's going on a lot right now with trees and everything. So that's another challenge we're going through to make sure. The jobs that are supposed to start today are going to get pushed another week because they're bringing in trailer loads for plants and we're returning them, because it's not what we want to put it in for our customers. So that is another struggle that we're dealing with. Some of the annuals look pitiful. Mel brought that to my attention again after we did some of the adjustment of the irrigation. The blackout was June 1st, so we were able to put down some heavy nitrogen liquid application through some of the annuals to help them pop. Some of them already look a lot better. Today we're doing a bunch of detailing. We showed up this morning and it's just too saturated. So, they're doing a ton of detailing today, removing all of

the fronds on the exit and doing some of the various things that Robert knows needs to be done. There are simple tasks that Robert is making sure that we're going to be making sure that we do by Monday. We're going to make sure all of the mulch, and everything is pulled away from the courts. We're going to treat it with insecticide and make sure that's taken care of. We completed a few other tasks that Robert told us to make sure we get completed, a couple drains and stuff like that. Nothing too crazy. We did make a revision on Kingswood Way, to help out some of the things that we're trying to conquer on the landscaping proposal. It will be cheaper. Once we get through whatever happens with the plants, then we'll finally get the mulch down. I know everyone is tired of not having that mulch there. The Palm trees look real good. A lot of plant material looks real good. We still need some more sod here and there, especially at the monuments. What else? Once we get done with the tennis court, we'll do the rock. We're going to do some touch up work at the back entrance. We made sure that we did an additional treatment due to that blackout, to try to get that nitrogen. Other than that, it's just raining.

Mr. Mills: Another thing, we're going to try something different at Kingswood. At the lower end down across from Richard and the Mercadantes, there's a lot of crotons that have died. We're going to put in miniature hibiscuses, so you'll have flowers at that end. We're not going to plant any more annuals. They're not doing well. I knew you'd like that. So, no more annuals. We're going to fill in those things that we have already talked about, but we're going to try those miniature hibiscuses and see how they do. If they do well, then we'll scatter them throughout the development, because that will give us some nice-looking flowers. The reason we're using red and pink is they are the strong varieties. The white and the yellows are not. So, Josh advises to do the red and pink.

Mr. Spears: Yeah, those lighter colors don't do as well. We always recommend those darker colors, as they always do better.

Mr. Mills: Okay. Is there anything else for Josh? Thanks, Josh. We appreciate it.

Mr. Brown: Oh, one thing going back to landscaping, this had nothing to do with you, Josh. But starting in July, when Paula makes her weekly, bi-weekly rounds, she is going to start making note of properties that are not in compliance. My sense is if you have a lot of landscaping debris out in front of your house and it's on a Tuesday, Wednesday or Thursday and it's not supposed to be there, I recommend, if you have a lot of debris, that you notify Waste Management. They're not going to give you a date as to when they're coming, but they will put

you on a list. I would tell people to let Paula know that there's a lot of landscaping debris in front of their property and they notified Waste Management, but do not know when they're coming. Then you won't get a letter.

Resident (Sandy Schoonmaker, 403 Berwick Way): Okay, I'll do that. The whole first part of the newsletter, I'll mention all of these issues. I think that's an excellent idea.

Mr. Mills: Instead of saying Waste Management, I'd say the county.

Mr. Brown: No, Waste Management takes it.

Mr. Mills: I would call the county instead of Waste Management. When I talked to the gentleman, the manager of the department, he said, *"I need to know these things."*

Mr. Brown: If you call the county and they call Waste management and say 8200 Old Tramway Drive wants debris picked up, Waste Management will say, *"Well, it's not on our list. They haven't called us."* I've always called Waste Management.

Resident (Sandy Schoonmaker, 403 Berwick Way): Let me do this. I'm going to put, *"You need to contact Waste Management."* I have the number at home on a piece of paper. *"If you do not get service, it's recommended that you call the county."*

Mr. Mills: That's good.

Resident (Sandy Schoonmaker, 403 Berwick Way): But you're right, they need to call Waste Management.

Mr. Mills: I just didn't want there to be a conflict of who to call.

Resident (Jackie Curley, 8040 Kingswood Way): Yeah.

Mr. Mills: That's a good point.

Mr. Brown: Waste Management is not as timely, but they do come because I've had stuff out and it's taken over a week before they come out.

FOURTH ORDER OF BUSINESS

Engineer's Report

A. Review of Revised Engineer Roadway Report

Mr. Brown: Okay. Are the engineers online?

Mr. LeBrun: No.

Mr. Mills: Okay. I guess we want to talk about the review of the Engineers Report with the roads. Unfortunately, I wasn't here, but I do have some concerns that I would like to share with the Board. Chatsworth Drive and Compton Way, they have as in good condition.

Ms. Hill: Yes.

Mr. Mills: It's not. Let me tell you. In the summertime when it's really, really hot, at the intersection of Compton Way and Chatsworth Drive, the water bubbles up from underneath the ground and we have a lot of cracks. In fact, the macadam is very porous. It's not smooth as it should be. It's very coarse. So, we really need to talk to them about that.

Mr. LeBrun: That's Chatsworth Drive and Compton Way?

Mr. Mills: Chatsworth Drive and Compton Way.

Mr. LeBrun: Okay. I can ask them to do a re-inspection of it.

Ms. Hill: Yes.

Mr. Mills: Yeah. If you look on the report on Number 11, it says, "*Roadway appears in good condition, recommended reviewing in five years.*" It's not going to last five years.

Ms. Hill: No. If you don't address it, then you're going to have a big problem.

Mr. Mills: Believe me, it's not because I live there, but it is an issue.

Ms. Hill: Right at where Old Tramway Drive takes a turn, just before you go on National Drive.

Mr. Mills: Yes, that corner.

Ms. Hill: That also has major issues. Why didn't they identify those?

Mr. LeBrun: So Old Tramway Drive where it turns near National Drive?

Ms. Hill: Yeah.

Mr. Brown: No, at Linford Court.

Ms. Hill: Linford Court.

Mr. Mills: It's the cul-de-sac before you get to National Drive.

Ms. Hill: Yeah, right where it takes a turn.

Mr. Mills: Filling those cracks I don't think is going to solve the issue.

Ms. Hill: But the other thing that struck me, is as I read the report and went through it, I thought, "*Okay, they're bringing out certain little things,*" but you can't just hire somebody to come in and do a half a block. I mean that's not going to be economical.

Mr. Brown: Well, if you look at the eight roadways that they are recommending that we do something about, if we seal all of those eight roads based upon their budget, we're talking about \$120,000. Then we don't have to worry about those roads for a minimum of five years. I think they're not well traveled roads, so I think we'll get more than five years. If we're going to seal all of them, I think we should do it at the same time, as opposed to nitpicking.

Ms. Hill: Who told them that the budget target was to keep the range between \$100,000 and \$200,000? I don't remember us saying anything, but the report says that the budget was targeted to keep costs within a range of \$100,000 to \$200,000.

Mr. Mills: I'm not so sure anybody told them, other than the fact that they just wanted to let us know that for the budget, they targeted to keep the cost within a range of \$100,000 to \$200,000 annually. That's the interpretation that I get out of it.

Mr. Brown: Well, we have in the budget how much this year to put aside for the roads?

Mr. LeBrun: This year, Fiscal Year 2026?

Mr. Brown: This year, 2026.

Mr. Mills: I think its \$300,000.

Mr. LeBrun: So, for the road reserves for this year, they transferred in \$103,000, which is what was projected to be transferred in this year.

Mr. Mills: But what is the total up to that point? What is the total amount?

Mr. LeBrun: So, by the end of this fiscal year, we will have approximately \$491,000.

Mr. Mills: So, \$300,000 before and then we add the other \$100,000 that we have.

Mr. LeBrun: Yeah. So, I asked them how much we have at the end of this fiscal year and they said approximately \$491,000.

Mr. Mills: Okay. All right.

Ms. Hill: This report says that they're saying that it will be \$99,050 for this year. I understand the sealing. What is the slurry seal?

Mr. Mills: That's what we have now.

Mr. Brown: That's what we did.

Ms. Hill: Okay.

Mr. Mills: It has helped. There's no question about it.

Ms. Hill: Yeah, somewhat.

Mr. Mills: Yeah.

Ms. Hill: In certain places. But I don't think it helped like on Compton Way. It was too far gone.

Mr. Mills: Yes.

Ms. Hill: They evaluated it and said that sealing would make a difference, but it really hasn't.

Mr. Mills: It hasn't.

Ms. Hill: So, I think oftentimes their report serves their purpose better than ours.

Mr. Mills: Let me ask the Board a question. What if we would pay them to come and meet with Jan, since she's in charge of the roadways and have her show them our concern? Because she's done a great job with that. I think it behooves us to pay them to come here with Jan and go over the road situation. What's the Board's feelings on that?

Mr. Brown: Only if they send their road expert.

Mr. Mills: Right.

Mr. Brown: Because they have a road expert. Remember the guy at the last meeting was saying, "*We've got this road expert.*" He's the guy that supposedly did this.

Ms. Hill: But you know the report that you got? This report?

Mr. Mills: Yep.

Ms. Hill: That's what I did. I walked with that guy.

Mr. Mills: I know you did.

Ms. Hill: I walked with him around the community. Then when they gave us a report, they ignored it.

Mr. Mills: Yep. Is the Board okay with that? Are you all right with that, Jan?

Ms. Hill: Well, I'm happy to do it, but I'm thinking that's what they should have done in the first place. We paid them \$11,000 and I don't think this second report is much better than the first one.

Mr. Mills: Right.

Ms. Hill: But I still don't feel like they did their job. I don't see where people actually came. It looks like they pulled up something on the Internet.

Mr. LeBrun: They do have photos and put some in the report, but I'm sure we could ask for a link to all of them. I know there are a lot of photos.

Mr. Mills: Doing things over the phone doesn't have the ability to really have the impact, unless you are one on one with an individual.

Ms. Hill: Yeah. But the young engineer that came out, he was sharp, but they didn't pay attention to him.

Mr. Mills: I agree with Rick. I think if they come out, they need to send their road expert.

Ms. Hill: Yeah.

Mr. Mills: So, is the Board okay if we go ahead and provided these?

Mr. Brown: Yep.

Mr. Mills: Okay, let's go ahead

Mr. LeBrun: I can set up a meeting.

Mr. Mills: Yeah.

Mr. Bosseler: Mel, in addition, I think we need to through all of these points and add to it where they miss. We need to show them what they've missed.

Mr. Mills: Maybe we could do it at the August or July meeting and have them here to do it before the meeting. Then they come to the meeting.

Ms. Hill: Oh.

Mr. Mills: Then each Board Member can tell us their concerns. How is that?

Mr. LeBrun: I don't know if they're available for the July meeting, but we can ask.

Mr. Pawelczyk: That is a workshop too. The July one is a workshop.

Mr. Mills: Oh, that's a workshop. Well, that's even better.

Ms. Hill: But the last time that I did this, they called me at 8:00 a.m. to tell me that they would be here at 9:00 a.m. That's how much notice they gave me. You know, if I had a doctor's appointment or something else or been on vacation, it wouldn't have mattered.

Mr. Brown: Well, when you ask Dewberry, ask the road guy to send you three dates and times that he's available in the month of June and then check with Jan to see which one works.

Mr. Mills: July.

Mr. Brown: Well, when's the July workshop?

Mr. Mills: The July workshop is on the 15th.

Mr. Brown: So, it has to be done between now and the first week in July.

Mr. Mills: Yeah, but why don't we have them do it the day of the workshop and then be here at the meeting?

Mr. Brown: They're going to check every road in Baytree from 8:00 a.m. until what time is our meeting?

Mr. Mills: No, we aren't. Only the ones that we have a concern about.

Mr. Brown: Well, I thought she was going to go through the entire community. So that needs to get done in June. Have them come twice for crying out loud. We have money in the budget.

Mr. LeBrun: I will see if they can get a date between now and first week of July.

Mr. Mills: Yes.

Mr. LeBrun: Okay.

Mr. Brown: Then see if he's available on July 15th.

Mr. Mills: Yes, at the workshop.

Mr. Brown: To review it all with us.

Resident (Sandy Schoonmaker, 403 Berwick Way): Can I ask a question? Is there a law that says that there can't be another Board Member with Jan when this happens? So that there are two people.

Mr. Pawelczyk: No, there could be two people. They just can't talk.

Resident (Sandy Schoonmaker, 403 Berwick Way): May I suggest that you do that?

Mr. Mills: I can be with Jan. Just let me know.

Mr. Pawelczyk: You can't discuss anything at all. You can't talk at all.

Mr. Mills: Right, I understand that. Yes. Jan can do all the talking. I'll just be with her.

Ms. Hill: I'm good at that.

Mr. Mills: I can talk to them.

Mr. Pawelczyk: Well, if she can hear you, then you're discussing.

Mr. Mills: Okay.

Ms. Hill: Is our CDD meeting on the 15th or the 14th? I have it down for the 14th.

Mr. Mills: It's on the 15th.

Resident (Sandy Schoonmaker, 403 Berwick Way): So, you say it's not a good idea.

Mr. Brown: No, there's nothing wrong with it.

Mr. Pawelczyk: As long as they're not discussing anything that could come before the Board.

Mr. Mills: And we're not voting.

Mr. Pawelczyk: It's not discussing amongst themselves. It's hearing the discussion to the point that you are participating in the discussion.

Mr. LeBrun: I think it would be too be difficult.

Mr. Pawelczyk: It's very difficult for two people to be on the same road and not talk about the report. I don't think that would work.

Mr. LeBrun: Yeah, I agree.

Mr. Mills: So, what do you think, Mike? Yay or nay?

Mr. Pawelczyk: I think only one person from the Board should go.

Mr. Mills: Okay. Alright.

Mr. Bosseler: Can we ask somebody on staff?

Mr. Pawelczyk: Absolutely.

Resident (Sandy Schoonmaker, 403 Berwick Way): How about Rob?

Mr. Mills: Yeah, Rob.

Mr. Pawelczyk: Yeah, Rob could go for sure.

Mr. Szozda: I could go.

Mr. Mills: Yeah, let Rob go.

Mr. LeBrun: Just summarizing, I'm going to ask Dewberry for a meeting between now and the first week of July with Jan and Rob, to go through the report in person.

Mr. Brown: With their road expert.

Mr. LeBrun: Then ask them to attend the July meeting.

Mr. Brown: Have the road expert attend the July meeting.

Mr. Mills: That is correct.

Mr. Pawelczyk: Just so we're clear, Rob or Jan can put a summary of that together and circulate that summary through the manager to the entire Board, before the meeting, but that is a public record.

Mr. Mills: Perfect. Alright. Is there any further discussion on the Engineer's Report? Hearing none,

FIFTH ORDER OF BUSINESS

Community Updates

A. Security

Mr. Mills: Community updates. Security. Rick, do you want to say anything about it?

Mr. Brown: Things are going along okay. We do have a resident of Balmoral that's on the security naughty list. He's getting a letter. It should be going out this week. He's been rather mean and ugly, specifically to Jan and Ralph. He's a resident and he goes through the visitor's gate. So, I've asked Matt to inquire with him as to why he doesn't want to get a transponder. But it is the property owner. I found that out.

Mr. Mills: Ralph told me yesterday about it. He said he was really belligerent.

Mr. Brown: So, he's getting the poison pen. Other than that, everything is working.

Ms. Hill: I have a question. Can security prohibit repairmen and especially roofers, from coming into our community on Sunday?

Mr. Brown: This is another bone of contention. The Bylaws say that there is to be no construction work on Sunday. It's in the bylaws; however, the roofer that came in should not have come in. But the security guard doesn't know, because these guys are coming in there in their pickup trucks. They're just saying, "*We're going to such and such.*" It could be a repairman. It could be a plumber. It could be anybody. Repairman we let in, obviously, because the homeowner has a problem.

Ms. Hill: But this was an 18-wheeler with all of the tile on it.

Mr. Brown: Oh, that should not have come in. But can we stop them from coming in?

Mr. LeBrun: No.

Mr. Pawelczyk: The security guard can call the Homeowner Association (HOA) and take care of it.

Mr. Brown: The HOA management company is not available on weekends.

Mr. Pawelczyk: Then they can fine them.

Mr. Mills: Why don't we have Sandy...

Ms. Hill: They are coming in at 7:30 a.m. on a Sunday morning.

Mr. Brown: It's not going to happen.

Resident (Sandy Schoonmaker, 403 Berwick Way): Well, isn't there a county law about commercial vehicles on a Sunday? I'm pretty sure there is.

Mr. Mills: I think there is, Sandy. I think you're right.

Resident (Sandy Schoonmaker, 403 Berwick Way): Because one of the Board Members said that we could not do any kind of construction on our houses on Sunday. But we can. Commercial cannot. It's a county law. It's not you guys. I'm not sure that that could stop them from coming in.

Mr. LeBrun: Mike might elaborate, but as far as the CDD is concerned, they are public roads. We have to let people on the public roads. What they do at a private residence, whatever Bylaws they violate, that would be with that private entity or the homeowner. But for the roads, we have to let them in. That is non-negotiable. There's no way around it.

Mr. Mills: Why don't Sandy just basically say in her notes, that there is to be no construction work done in Baytree on a Sunday.

Resident (Sandy Schoonmaker, 403 Berwick Way): Right, commercial.

Mr. Brown: If I'm a homeowner and my roofer is saying, "*I'm going to deliver your tile on Sunday,*" do you think that I'm going to tell them, "*No, you can't come on Sunday?*"

Mr. Mills: Yeah.

Mr. Brown: No, I want that tile on my property and on my roof the next day.

Resident (Sandy Schoonmaker, 403 Berwick Way): I think the control issue is probably not going to be resolved, but maybe people with good conscience might listen to what they're saying.

Mr. Mills: Yes, exactly.

Resident (Sandy Schoonmaker, 403 Berwick Way): Because I don't think we can control it.

Mr. Brown: There is a Santa Claus too.

Mr. Mills: I can't repair stupid with duct tape.

Mr. Brown: No, I hear it.

Resident (Sandy Schoonmaker, 403 Berwick Way): Oh, and I'm also going to say, "*No commercial construction. Non-emergency.*"

Mr. Mills: There you go.

Mr. Pawelczyk: If I were you, I would track whatever the Bylaws said. Use that specific language, whatever section that is in.

Resident (Sandy Schoonmaker, 403 Berwick Way): I can find it.

Mr. Brown: Well, it's either in the covenants or it's in the B parts where it talks about construction.

Resident (Sandy Schoonmaker, 403 Berwick Way): It's under building.

Mr. Brown: That's exactly where it is.

Mr. Mills: Okay. Any more for security?

Mr. Brown: Nope.

B. BCA

Mr. Mills: Alright, BCA, Jackie?

Resident (Jackie Curley, Kingswood Way): Since the last time we were here with you guys, we had a meeting and helped fund the pickleball courts. We were happy to vote that in.

There is nothing much going on. We still have three homes that are still with the attorney. As I drove here today, I saw someone taking pictures of the one house on Baytree Drive that's in violation. Lo and behold, she said that it just went on the market 17 minutes ago. So, I looked it up and it is on the market. He's been served by our attorney.

Ms. Hill: Is that the third house as you come in, the one on the right?

Resident (Jackie Curley, Kingswood Way): I don't know.

Mr. Brown: 330.

Resident (Jackie Curley, Kingswood Way): This is 330 Baytree Drive. So anyway, we're still working with all the other two cases with the attorney and moving the best we can.

Mr. Mills: If nothing else, we will move right along.

SIXTH ORDER OF BUSINESS

Consent Agenda

A. Approval of Minutes of the May 6, 2026 Board of Supervisors Meeting

Mr. Mills: Consent agenda. Approval of the minutes. Were there any additions or corrections?

Mr. Brown: I sent some to Jeremy.

Ms. Hill: I gave some to Jeremy.

Mr. LeBrun: Yup. I got yours and hers this morning.

On MOTION by Mr. Brown seconded by Mr. Bosseler with all in favor the Minutes of the May 6, 2026 Board of Supervisors Meeting were approved as amended.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Mills: Mike, do you have anything?

Mr. Pawelczyk: I do not.

B. District Manager

i. CDD Action Items

Mr. Mills: District Manager.

Mr. LeBrun: We have the Action Items List. That's on there for the Board to reference. Rob will talk about a couple of these. He's already talked about one of them a little bit already. So those are there for the Board to review.

ii. Reminder of Form 1 Filing Deadline – July 1st

Mr. LeBrun: I just want to remind you that your Form 1 Financial Disclosure is due on July 1st. You may have received an email recently about it from the Commission on Ethics. I received mine two days ago. That's a form that you fill out. It's actually pretty easy if you haven't done it yet. They have an option where you can just say, "*Fill in last year's information*" and it auto populates it. It's actually really quick. So just a reminder, that's due on July 1st. It took me maybe 10 minutes to do mine.

Mr. Mills: Fantastic.

Mr. LeBrun: I sent the message out to the Board via email, but at the budget meeting last month when we presented the Proposed Budget, one of the charts had a typo. It reflected a \$200 increase, when in reality it's only a \$100 increase. There's a typo on the calculation. So, the budget was built with only a \$100 increase per lot. I just want to make sure that the Board saw that. That's all I have.

C. Field Manager

Mr. Brown: Alright. Rob?

Mr. Szozda: Okay. Let's start with the pool. The pool is complete. There were some light issues. Richard, I think we decided to fix those.

Mr. Bosseler: Yes. The lights are all working.

Mr. Szozda: Okay. I received lots of positive feedback on the pool resurfacing.

Mr. Mills: It's beautiful.

Mr. Szozda: Hopefully everyone received the same feedback.

Mr. Bosseler: They wanted to know if we should turn the heaters on.

Mr. Mills: You're kidding.

Mr. Bosseler: Should we turn the heater on at the pool? No, we don't need it.

Mr. Brown: Summer is coming.

Mr. Szozda: The resident that is in there all the time.

Mr. Brown: Ms. Jenny List.

Mr. Szozda: She said that the temperature was perfect.

Mr. Brown: She's the authority.

Mr. Szozda: Okay, so the resurfacing of the tennis courts, the guy called me last night saying that they would like to start on Monday. I said, *"That's the first I've got notice that it's on the schedule, but I don't think it will be a problem."* If the Board has no objections, I can start him on Monday. They're going to be done before the Fourth of July. That was the one of the requirements of the contract, either be done before the Fourth of July or after. Are there any objections to him starting on Monday?

Mr. Mills: I don't have any objection.

Mr. Brown: No.

Resident (Jackie Curley, Kingswood Way): No objection, but can we put a pool sign up?

Mr. Szozda: I'll put the signs up that the resurfacing starts effective Monday. My presumption is it is going to take at least three weeks to complete. I'm going to set it out until the 28th.

Mr. Mills: Yeah. Put the sign up at the front and rear gates.

Resident (Sandy Schoonmaker, 403 Berwick Way): So, they're starting on Monday to do the test and it will take three weeks?

Mr. Brown: June 8th.

Mr. Szozda: Mel, I don't think you were here last month. Mr. Ken Horn cleaned all of the monuments and also cleaned the bottom the pool. It was crusty enough so, we went ahead and cleaned it.

Ms. Hill: Were you able to get those bubbles out of the monument?

Mr. Szozda: I've got a handful of estimates that I've sent to you several times. One of them is for the bubbles. There are bubbles falling on at least two of the monuments. They seem a little pricey, but Ken said this is the best guy to have them do it. So, I'm going to catch up with you separately on about four or five things that you have. That monument repair is one of them. Okay, let's see. I talked to Richard earlier about the refreshing work, the painting. We started almost a couple years ago on painting the pool, repainting the pool building, fences and all of that. I think it's going to be closer to the Fall, so that's on my list. I figured we didn't want to do it now, as the pool has been disrupted for a while. We need to get past the Fourth of July. The raccoon trapping was highly successful. Five were taken away from here. One of the lights went

out on Old Kingswood Way. There were four lights in there. I replaced all of those with new lights. So right now, all of the monuments and all of the landscape lighting is all 5K lighting. So, we'll replace things and repair them. The Winter monument was fixed as well. We talked about the cost of lighting in the budget. Beach Electric still owes me. There are three panels that are in really bad shape. Beach Electric to me is very effective. When they sent out one guy, I was patient with him. We're fairly well spent on lighting, but we have electrical capital money that we'll probably use. I reported a streetlight that was out the other day on 13. Unfortunately, the system wouldn't take it. I did get it reported back to the guy that we ended up dealing with on the front lights. He got it reported immediately. So, they are aware of it. Yesterday or the day before, the entrance LED strip went out on the gates. Our new guy came over and he's ordered a new strip. He will put that in, but otherwise the cameras are working.

Ms. Hill: Can the guards talk to the pool now?

Mr. Szozda: Yes, they can.

Ms. Hill: And monitor who is going in and out?

Mr. Szozda: All cameras work at the pool. They see the tennis courts, they see the pool...

Mr. Brown: I asked Matt to notify the evening and night guards that with school out, keep a vigil on the pool in the evening hours and if they see kids in the pool, call the cops, wait five minutes and then notify the kids in the pool that the police are on the way.

Ms. Hill: Oh okay.

Mr. Brown: And that they're under visual surveillance. So, we know who they are.

Mr. Mills: I wonder if we could put cameras and audio at all of the places with no fishing.

Mr. Brown: We could do a loudspeaker announcement at 3:00 p.m. every afternoon.

Mr. Pawelczyk: That would work.

Mr. Mills: I'm just being facetious but it's ridiculous.

Mr. Brown: For the first time I saw someone cross my property with an e-bike.

Mr. Szozda: The golf course range, I called the enforcement at Brevard County and ran the whole situation by them. That's not what we really do. They said that it was more of a civil issue. I kind of dug right into the conversation. Where exactly do you want to go with it from here? It is probably open for discussion, if anybody wants to add into that conversation.

Mr. Brown: I think my concern is, those bridges are the original bridges from 1992.

Mr. Mills: Yeah.

Mr. Brown: When they developed the golf course, the only thing that the golf course has done on the bridge that was on our property, was they had put two sets of 2x4s that you drive on with your golf cart. That's it. My concern is no one has ever really looked at the bridges on CDD property. God forbid something happens and somebody falls into that swamp, it's our property and I assume we're going to have some liability.

Mr. Pawelczyk: We've done everything we can. It's not our bridge. The CDD doesn't need a bridge, and the golf course is responsible.

Mr. Brown: I just want to have some kind of an audit trail showing that we've done everything that we can to notify the golf course.

Mr. Pawelczyk: We sent how many letters to them and then we received responses that said that they would take care of it. We can send another one. It's on your property, so you can inspect it if you want to send this guy out and inspect it.

Ms. Hill: Can we take it down?

Mr. Pawelczyk: No, we have to give them notice.

Mr. Brown: Do you think we've got enough to protect ourselves?

Mr. Pawelczyk: We can send another letter, but I hate to send a letter saying, "*Hey, the bridge is dangerous,*" if we don't know that it's dangerous. We don't really know.

Mr. Bosseler: Can we have our engineer look at it?

Mr. Pawelczyk: We could.

Mr. Mills: But my question is, we know what these people think and what they do, not a damn thing. What are we doing? I wouldn't do anything. I would just leave the damn thing alone. If we're not liable, what the hell.

Mr. Brown: So, you think we're okay?

Mr. Pawelczyk: We can send them a letter and say that we assume the repairs that they made to that particular bridge, were structurally sound and the bridge is safe.

Mr. Mills: They are not going to respond.

Mr. Szozda: There are two bridges that are equally in bad shape.

Mr. Brown: I'm only worried about the second one.

Mr. Szozda: Okay.

Ms. Hill: The one that we are liable for.

Mr. Pawelczyk: They don't look like they're in good shape, but that doesn't mean they're not structurally sound.

Mr. Brown: No, that's true.

Mr. Mills: Okay, go ahead Rob.

Mr. Szozda: I manage four golf course properties that all have ponds. These are in the best shape of all the ones that I manage. You do a good job. Replacing the road on Baytree Drive, the guy that I was talking to about a month ago he said, "*Yep, yep. It's on our watch list. We know there's additional work there.*" I talked to him today and he said, "*It's still there. I plan on repaving it.*" I sent him Asphalt 365's contact information. He said, "*Sorry, we are obligated to certain contractors, so it's going to have to be one of ours. But as soon as we could get it on the schedule and get in line, the repair will be done.*" So, it's on the list and it's going to be done. A couple of us, me, Jerry, Jeremy and Carol have been talking to the credit union about the trees along the fence line, getting that all cleaned up. So that's taken care of. Okay. Rick, they haven't flown them yet, but I bought a couple of 250 flags to fly in the flag poles. I am hanging them up.

Mr. Brown: I haven't seen them yet.

Mr. Szozda: Okay, I'll make sure that they get them up.

Mr. Brown: Were you able to get a new American flag for the back gate?

Mr. Szozda: Yeah, that's taken care of. Then I've got one more spare that's sitting in the office.

Mr. Brown: Thank you.

Mr. Szozda: The water bill, I sent it off to our accountant to get that taken care of to let them know that the charges are sewer based on the last 12 months and not on the usage. Okay, I think that's it for me. I can answer questions.

Mr. Mills: Alright, we have one speed limit sign coming in. Could we get a pre-treated wooden post instead of a metal one? It's going to rust again.

Mr. Szozda: We could. The receiving hole for the street size is 3 inches. So, if I can find one of those, we'll go ahead and put them in.

Mr. Mills: It might be a good idea also, Rob, to go ahead and check all of the other ones and make sure that they're sound as well.

Mr. Szozda: Okay.

Mr. Mills: So, nobody hit that sign. The pipe just rusted completely off.

Mr. Szozda: I've talked to Jeremy about it previously, because Richard knows, as many signs as you have, we probably can go around and inspect every one of them for paint stability. We straightened them about a year ago, I think. So yeah, we'll do a very thorough inspection.

Mr. Mills: Just in case.

Mr. Szozda: I have eight that I'm going to replace the sign names because they are in poor shape. We'll go ahead and get that done as well. Okay.

Mr. Mills: Is that it?

Mr. Szozda: That's it.

Mr. Mills: Okay, thank you.

EIGHTH ORDER OF BUSINESS

Treasurer's Report

A. Consideration of Check Register

Mr. Mills: Treasurer's Report, Jeremy?

Mr. LeBrun: In your Check Register, from your General Fund, you have Checks #263 through #271 and ACH payments for utilities, for a total of \$63,154.35. In the Payroll Fund, we have Checks #50753 through #50757, in the amount of \$923.50. Your total Check Register is \$64,077.85. Behind that you have your register. If there are no questions, I just need a motion to approve the Check Register.

On MOTION by Mr. Brown seconded by Mr. Bosseler with all in favor the Check Register for April 2026 in the amount of \$64,077.85 was approved.

Mr. Szozda: I did forget to mention that I ground a whole bunch of sidewalks. We went down Baytree Drive, Daventry Drive, Birchington Lane, Sandhurst Drive and Bradwick Way. There were 71 on Baytree Drive alone. There was a total of 139 areas. The contractor was here for a few days, just trying to take care of issues.

Mr. Mills: Wow. Okay.

B. Balance Sheet and Income Statement

Mr. Mills: Balance Sheet and Income Statement?

Mr. LeBrun: Yes. We have your unaudited financials. Those are through April 30th. No action is required on the Board's part. Those are just there for your information.

Mr. Brown: Our gas budget is \$7,000 over the annual budget so far for this year. I am assuming that is because of heating the pool during the freeze?

Mr. LeBrun: Yeah. I asked the county why. They didn't bill for two or three months. That's why you see that real large bill. But, yeah, it was unseasonably cold and the heaters just ran to keep it a temperature that was bearable. Yeah, that was the increased cost for those, due to that cold snap for so long.

Mr. Mills: Well, plus the gas prices have gone up.

Ms. Hill: Yes.

Mr. Mills: Yeah, natural gas has gone up.

Mr. Brown: We've spent so far this year, almost \$17,000 just on gas.

Mr. LeBrun: We shouldn't spend any more the rest of the year.

Mr. Brown: I mean, it's the summertime. I just did the calculation. It was \$7,000 just for January, February and March. Wow.

NINTH ORDER OF BUSINESS

Supervisor's Requests

Mr. Mills: Supervisor's Requests. Richard?

Mr. Bosseler: I just want to provide a recap on pool. The pool was closed for five weeks from April 15th through May 20th. They came in as they said that they were going to, to get the resurfacing completed. We had a little hiccup getting started, because of the rain and somebody kept turning off the water on the pump. Once we got by that, Brevard Pools, in my opinion, did a great job.

Mr. Mills: They did.

Mr. Bosseler: The owner, Keith, was very responsive. I was there several times and was concerned that only one person was working, but this guy did a wonderful job.

Mr. Mills: He did.

Mr. Bosseler: He likes working by himself. He did 90% of it.

Mr. Brown: Where was that pump located?

Mr. Mills: Right along the street?

Mr. Bosseler: This corner.

Mr. Brown: The one on National Drive? That's not the pump.

Mr. Bosseler: No. He had his own pump to pump out the water.

Mr. Brown: So, it's in the pool?

Mr. Szozda: It was in the pool area, on the edge of the pool.

Mr. Brown: Somebody turned it off?

Mr. Bosseler: Our water was hooked up to it to keep the pump going.

Mr. Brown: Right.

Mr. Bosseler: And then they pumped it out to the street. Somebody walked by and said, *"Oh, that water probably shouldn't be running"* and turned it off. He burned out two pumps.

Mr. Brown: Is that near the pool? We have a camera.

Mr. Bosseler: Right on the corner.

Mr. Brown: So maybe that's under the camera. Would the camera see that? Maybe we could find out who did it and send them a bill for the two pumps.

Mr. Bosseler: I don't think he billed us for the pumps.

Mr. Szozda: He did not.

Mr. Brown: Okay, forget it.

Mr. Szozda: In our defense, he took no precautions. He finally put a sign on the spigot.

Mr. Brown: Okay.

Mr. Bosseler: So, all in all, the pool resurfacing cost was \$65,750, less the insurance claim of \$18,300.

Mr. Mills: Wow.

Mr. Bosseler: Rob and I both have inspected the pool, as well as Jamie and it's 100% in great shape.

Mr. Mills: Yup. Thank you for facilitating all of this, Richard.

Mr. Bosseler: You're welcome.

Mr. Mills: Great job. Alright. Rick?

Mr. Brown: Nothing.

Mr. Mills: Jan?

Ms. Hill: I'm good.

Mr. Mills: I have a few things, of course. Hey, we're good. It's only 2:23 p.m. I think we should address the fact that the CDD doesn't have any policing powers. It seems like each one of us, sooner or later will get a call from a resident about kids fishing in their lake, blah, blah, blah. We have no policing authority whatsoever on any of the legal issues that are happening in the

community. So, people need to call the sheriff, not the CDD. I mean, it's good to let us know, but at the same token, we can't do anything.

Resident (Sandy Schoonmaker, 403 Berwick Way): The fact is that the kids are from my neighborhood and they know that we send letters, so it is tricky with me sending all of this stuff out, but is there any other type of issue besides the fishing that I can include in this comment that I'm going to put in there, that if there are any violations, such as fishing in ponds? Is there anything else besides that?

Mr. Mills: I'm trying to think of the call that I received the other day

Resident (Sandy Schoonmaker, 403 Berwick Way): People are running stop signs but...

Mr. Mills: I would just say if there is a legal issue or a law issue, please do not call the CDD. Call the Sheriff's Office.

Mr. Pawelczyk: Criminal or traffic infraction.

Mr. Mills: There you go.

Resident (Sandy Schoonmaker, 403 Berwick Way): Can I say, for example, fishing in the ponds?

Mr. Brown: Yeah.

Mr. Mills: Yeah.

Resident (Sandy Schoonmaker, 403 Berwick Way): Can I say that, really?

Mr. Mills: Sure.

Resident (Sandy Schoonmaker, 403 Berwick Way): Okay, if there are any criminal issues.

Mr. Brown: Running stop signs.

Mr. Pawelczyk: Traffic infractions.

Resident (Sandy Schoonmaker, 403 Berwick Way): Traffic infractions or fishing in the ponds. Okay.

Mr. Mills: I read the minutes and Jan had a concern about the right-hand side going out the front gate. That's all going to be corrected. So, does anybody else have any comments? If not, I'll request a motion for adjournment.

TENTH ORDER OF BUSINESS

Adjournment

On MOTION by Ms. Hill seconded by Mr. Brown with all in favor the meeting was adjourned.
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Secretary / Assistant Secretary

Chairman / Vice Chairman

SECTION VII

SECTION A

SECTION 1

RESOLUTION 2026-02

THE ANNUAL APPROPRIATION RESOLUTION OF THE BAYTREE COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has submitted to the Board of Supervisors (“**Board**”) of the Baytree Community Development District (“**District**”) proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (“**Fiscal Year 2027**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

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

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

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

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

SECTION 1. BUDGET

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

- b. The Proposed Budget, attached hereto as **Exhibit “A,”** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Baytree Community Development District for the Fiscal Year Ending September 30, 2027.”
- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District for Fiscal Year 2027, the sum of \$_____ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$_____
TOTAL CAPITAL PROJECTS FUND	\$_____
TOTAL PAVEMENT MANAGEMENT FUND	\$_____
TOTAL COMMUNITY BEAUTIFICATION FUND	\$_____
TOTAL ALL FUNDS FY27	\$_____

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2027 or within 60 days following the end of the Fiscal Year 2027 may amend its Adopted Budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not

increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.

- c. By resolution, the Board may increase any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.
- d. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

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

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

PASSED AND ADOPTED THIS 5th DAY OF August, 2026.

ATTEST:

**BAYTREE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Adopted FY2027 Budget

Exhibit A

Baytree ***Community Development District***

Approved Proposed Budget ***FY 2027***



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Baytree
Community Development District
Approved Proposed Budget
General Fund

	Adopted Budget	Actuals Thru	Projected Next	Projected Thru	Approved Proposed Budget
Description	FY2026	06/30/26	3 Months	09/30/26	FY 2027
<u>REVENUES:</u>					
Maintenance Assessments	\$ 1,177,624	\$ 1,183,115	\$ -	\$ 1,183,115	\$ 1,222,918
IOB Cost Share Agreement	59,257	29,628	29,628	59,257	60,931
Miscellaneous Income	9,250	31,097	-	31,097	7,500
Interest Income	10,000	17,129	5,710	22,838	11,195
Carry Forward Surplus	77,383	21,750	-	21,750	48,302
TOTAL REVENUES	\$ 1,333,513	\$ 1,282,719	\$ 35,338	\$ 1,318,057	\$ 1,350,846
<u>EXPENDITURES:</u>					
<u>Administrative</u>					
Supervisor Fees	\$ 12,000	\$ 8,400	\$ 1,000	\$ 9,400	\$ 12,000
FICA Expense	918	643	77	719	918
Engineering	30,000	19,461	8,539	28,000	30,000
Attorney Fees	24,000	22,458	1,543	24,000	24,000
Annual Audit	3,500	3,350	-	3,350	3,500
Assessment Administration	8,765	8,765	-	8,765	9,291
Management Fees	51,742	38,806	12,935	51,742	54,846
Information Technology	2,104	1,578	526	2,104	2,230
Website Maintenance	2,104	1,578	526	2,104	2,230
Telephone	250	-	250	250	250
Postage	2,500	1,601	899	2,500	2,500
Printing & Binding	1,000	32	468	500	555
Office Supplies	500	88	12	100	500
Legal Advertising	4,000	360	2,140	2,500	3,000
Insurance General Liability	39,442	34,398	-	34,398	33,159
Tax Collector Fee	23,557	23,626	-	23,626	25,454
Property Taxes	450	488	-	488	500
Property Appraiser	350	281	-	281	350
Other Current Charges	1,800	2,058	442	2,500	1,600
Dues, Licenses & Subscriptions	175	175	-	175	175
First Quarter Operating Capital	48,500	-	-	-	48,500
TOTAL ADMINISTRATIVE	\$ 257,657	\$ 168,146	\$ 29,356	\$ 197,502	\$ 255,559

Baytree
Community Development District
Approved Proposed Budget
General Fund

	Adopted Budget	Actuals Thru	Projected Next	Projected Thru	Approved Proposed Budget
Description	FY2026	06/30/26	3 Months	09/30/26	FY 2027

Operations & Maintenance

Field Expenditures

Field Management Fees	\$ 36,254	\$ 27,191	\$ 9,064	\$ 36,254	\$ 38,429
Security Contract	235,374	170,494	56,831	227,325	245,000
Gate Maintenance	25,320	8,861	2,954	11,815	25,320
Security Gatehouse Maintenance	10,000	21,296	7,099	28,395	10,000
Telephone/Internet - Gatehouse/Pool	9,000	6,778	2,259	9,038	9,055
Transponders	4,500	3,850	-	3,850	4,500
Utility - Electric	68,250	41,759	13,920	55,679	73,000
Utility - Water & Sewer	18,025	4,373	1,458	5,831	\$19,880
Utility - Gas	9,350	15,494	5,165	20,659	\$11,000
Maintenance - Lakes	49,750	37,380	12,460	49,840	\$55,000
Maintenance - Landscape Contract	141,612	106,209	35,403	141,612	148,692
Maintenance - Additional Landscape	25,000	35,752	11,917	47,669	25,000
Maintenance - Pool Contract	18,000	9,734	3,245	12,979	18,000
Maintenance - Pool Parts & Repairs	10,000	9,711	3,237	12,948	10,000
Maintenance - Pool Painting	6,000	-	-	-	6,000
Maintenance - Irrigation	17,000	8,571	2,857	11,428	17,000
Maintenance - Lighting	18,000	19,844	6,615	26,459	18,000
Maintenance - Monuments	4,000	2,018	673	2,691	4,000
Maintenance - Fountain	1,500	2,315	772	3,087	\$3,880
Maintenance - Recreation	2,500	2,200	733	2,934	2,500
Amenity - Refuse Service	800	446	149	595	\$800
Amenity - Janitorial Services	7,500	5,879	1,960	7,839	8,850
Holiday Lighting	17,500	17,122	-	17,122	17,500
Operating Supplies	750	1,409	470	1,879	1,500
Sidewalk/Curb Cleaning	12,000	12,255	-	12,255	12,000
Misc. Contingency	30,600	17,735	7,065	24,800	13,345
TOTAL FIELD EXPENDITURES	\$ 778,585	\$ 588,678	\$ 186,304	\$ 774,981	\$ 798,252

TOTAL EXPENDITURES	\$ 1,036,241	\$ 756,823	\$ 215,660	\$ 972,483	\$ 1,053,811
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Other Financing (Uses)/Sources

Interfund Transfer In / (Out):

Capital Projects- Paving - Baytree	\$ (83,907)	\$ (83,907)	\$ -	\$ (83,907)	\$ (127,670)
Capital Projects - Paving - IOB Funds	(19,000)	(19,000)	-	(19,000)	(19,000)
Capital Projects - Reserves	(149,100)	(149,100)	-	(149,100)	(105,100)
Community Beautification Fund	(45,265)	-	(45,265)	(45,265)	(45,265)

TOTAL OTHER SOURCES/(USES)	\$ (297,272)	\$ (252,007)	\$ (45,265)	\$ (297,272)	\$ (297,035)
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EXCESS REVENUES (EXPENDITURES)	\$ -	\$ 273,889	\$ (225,587)	\$ 48,302	\$ -
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Neighborhood	O&M Units	Total Gross Assessments	Gross per Unit FY2026	Gross per Unit FY2027	Increase / (Decrease)
Phase 1	304	\$820,800.14	\$2,600.00	\$2,700.00	\$100.00
Phase 2	157	\$423,900.07	\$2,600.00	\$2,700.00	\$100.00
Total Gross assessments	461	\$1,244,700.22			
Total Net assessments		\$1,222,917.96			

Baytree
Community Development District
Budget Narrative
Approved Proposed Budget

REVENUES

Maintenance Assessments

The District will levy a Non-Ad Valorem assessment on all sold and platted parcels within the District in order to pay for the operating expenditures during the Fiscal Year.

Miscellaneous Income (IOB Cost Share Agreement)

Represents estimated earnings from Isles of Baytree.

Miscellaneous Income

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

Interest Income

The District earns interest on the monthly average collected balance for each of their operating accounts.

Expenditures - Administrative

Supervisors Fees

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting in which they attend.

FICA Taxes

Payroll taxes on Board of Supervisor's compensation. The budgeted amount for the fiscal year is calculated at 7.65% of the total Board of Supervisor's payroll expenditures.

Engineering

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

Attorney Fees

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

Annual Audit

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is based on contracted fees from the previous year engagement plus anticipated increase.

Assessment Roll Administration

Expenditures with Governmental Management Services related to administration of the District's Assessment Roll.

Management Fees

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

Information Technology

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

Website Maintenance

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

Communication - Telephone

Internet and Wi-Fi service for Office.

Postage and Delivery

Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

Baytree
Community Development District
Budget Narrative
Approved Proposed Budget

Expenditures - Administrative (continued)

Printing and Binding

Copies used in the preparation of agenda packages, required mailings, and other special projects.

Office Supplies

Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.

Insurance General Liability

The District's General Liability & Public Officials Liability Insurance policy is with a qualified entity that specializes in providing insurance coverage to governmental agencies. The amount is based upon similar Community Development Districts.

Tax Collector Fee

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

Property Taxes

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

Property Appraiser

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

Other Current Charges

This includes monthly bank charges and any other miscellaneous expenses that incur during the year.

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to Florida Department of Commerce for \$175.

First Quarter Operating Capital

Represents 1st quarter operating capital for the District to operate.

Operation and Maintenance:

Field Management Fees

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

DESCRIPTION	MONTHLY	ANNUAL AMOUNT
FIELD MANAGEMENT FEES (GMS)	\$3,202	\$38,429

Security Contract

The District currently has a contract with DSI Security Services to provide security services.

DESCRIPTION	ANNUAL AMOUNT
REGULAR HOURS: COST OF \$27.07 PER HOUR FOR 359 DAYS	\$233,221
OT/HOLIDAY HOURS: COST OF \$40.60 PER HOUR FOR 6 DAYS	\$5,847
CONTINGENCY INCREASE	\$5,932
Total	\$245,000

Gate Maintenance

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

Security Gatehouse Maintenance

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

Baytree
Community Development District
Budget Narrative
Approved Proposed Budget

Operation and Maintenance: (continued)

Telephone/Internet - Gatehouse/Pool

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

DESCRIPTION	MONTHLY	ANNUAL AMOUNT
201 BAYTREE DR FRONT GATE	\$310	\$3,870
630 BAYTREE DR BACK GATE	\$189	\$2,559
8207 NATIONAL DR POOL AREA	\$205	\$2,626
Total		\$9,055

Transponders

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

Utility - Electric

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

DESCRIPTION	LOCATION	MONTHLY	ANNUAL AMOUNT
00533-81406	8002 BRADWICK WAY # WALL	\$3,825	\$45,898
02781-39043	8207 NATIONAL DR # POOL HSE	\$58	\$692
04080-73153	609 BAYTREE DR # WALL	\$166	\$1,996
04396-25492	8205 NATIONAL DR # COURTS	\$35	\$422
09459-03086	8147 OLD TRAMWAY DR # ENTRANCE	\$39	\$472
11105-10375	7948 DAVENTRY DR # WALL	\$34	\$407
14771-79517	345 BAYTREE DR # PUMP	\$40	\$475
15604-14425	8005 KINGSWOOD WAY # FOUNTAIN	\$727	\$8,730
36008-52200	602 BAYTREE DR # SIGN	\$109	\$1,314
46619-40025	8253 OLD TRAMWAY DR # ENT SIGN	\$225	\$2,694
47131-19107	1409 SOUTHPOINTE CT# ENT SIGN	\$34	\$403
67950-66148	7951 DAVENTRY DR # PUMP STREET	\$35	\$419
724916-0156	7942 KINGSWOOD WAY #LIGHTS	\$84	\$1,006
73679-10572	201 BAYTREE DR # GRD HSE	\$35	\$417
83711-46575	8005 KINGSWOOD WAY # STREET LIG	\$36	\$427
86596-45173	8005 KINGSWOOD WAY # PUMP	\$33	\$399
88573-27285	687 DEERHURST DR # PUMP	\$145	\$1,737
91260-64568	8128 OLD TRAMWAY DR # SIGN	\$35	\$423
99142-26460	8005 KINGSWOOD WAY# GATE	\$203	\$2,440
Contingency			\$2,229
			\$73,000

Utility - Water & Sewer

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

DESCRIPTION	LOCATION	ANNUAL AMOUNT
121573-112400	201 BAYTREE DR #GUARDHOUSE	\$4,858
167895-118058	8207 NATIONAL DR #POOL	\$14,672
		\$350
		\$19,880

Baytree
Community Development District
Budget Narrative
Approved Proposed Budget

Operation and Maintenance: (continued)

Utility - Gas

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

DESCRIPTION	LOCATION	MONTHLY	ANNUAL AMOUNT
2932702542	8205 NATIONAL DR POOL HEATER	\$917	\$11,000

Maintenance - Lakes

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

DESCRIPTION	MONTHLY	ANNUAL AMOUNT
LAKE MAINTENANCE	\$3,675	\$44,100
NATURAL AREAS MANAGEMENT: CONTRACT COST OF \$880 BI-M	\$1,113	\$6,678
PEST CONTROL	\$63	\$378
CONTINGENCY		\$3,844
Total		\$55,000

Maintenance - Landscape Contract

The District currently has a contract with US Lawns to maintain its 352,000 Square Feet of Landscaping.

DESCRIPTION	MONTHLY	ANNUAL AMOUNT
LANDSCAPE MAINTENANCE	\$12,391	\$148,692

Maintenance - Additional Landscape

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

Maintenance - Pool

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

DESCRIPTION	VENDOR	MONTHLY	ANNUAL AMOUNT
POOL MAINTENANCE	BEACH POOLS		
SEPTEMBER THRU MAY - 3 DAYS/WEEK		\$945	\$8,505
JUNE THRU AUGUST - 5 DAYS/WEEK		\$945	\$2,835
CONTINGENCY		\$6,660	\$6,660
Total			\$18,000

Maintenance - Pool Parts & repairs

The District has constructed a community swimming pool, which requires maintenance and repairs as needed.

Maintenance - Pool Painting

The expense is allocated to the painting of the pool and the pool area.

Maintenance - Irrigation

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

Maintenance - Lighting

Estimated cost for routine/replacement of fixtures.

Maintenance - Monuments

Estimated cost to pressure clean and paint monuments.

Maintenance - Fountain

The cost of providing preventative maintenance to the District fountains. The cost of service is \$175 per quarter and \$40 per month.

Maintenance - Other Field

Miscellaneous costs related to additional pond work, cleaning storm drains, and other expenses that should occur throughout the fiscal year.

Baytree
Community Development District
Budget Narrative
Approved Proposed Budget

Operation and Maintenance: (continued)

Maintenance – Recreation

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

Amenity - Refuse Service

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

DESCRIPTION	MONTHLY	ANNUAL AMOUNT
96 GALLON TRASH TOTER	\$57	\$682
CONTINGENCY		\$118
		\$800

Amenity - Janitorial Service

Represents cost of cleaning & Janitorial services. Services are provided by Coverall of Orlando.

CLEANING SERVICES	\$453	\$5,431
DEEP CLEANING - OFFICES	\$210	\$1,890
WEEKLY TRASH PICKUP	\$158	\$630
CONTINGENCY	\$900	\$900
		\$8,850

Holiday Lighting

Estimated cost for holiday lights and décorations including installation before and removal after the holidays as per the agreement signed by the District.

Operating Supplies

Purchase of supplies for the District’s gatehouse, etc.

Sidewalk/Curb Cleaning

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

Miscellaneous

Any other miscellaneous expenses incurred during the year.

Other Financing (Uses) / Sources

Interfund Transfer Out - Capital Projects - Paving - Baytree/IOB

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

Interfund Transfer Out - Capital Projects - Paving - IOB Funds

Represents estimated expenditures from IOB shared costs.

Interfund Transfer Out - Capital Projects - Reserves

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

Interfund Transfer Out - Community Beautification Fund

Represents the assessments dedicated to the Community Beautification Fund.

Baytree
Community Development District
Approved Proposed Budget
Capital Reserves

	Adopted Budget	Actuals Thru	Projected Next	Projected Thru	Approved Proposed Budget
Description	FY2026	06/30/26	3 Months	09/30/26	FY 2027
<u>REVENUES:</u>					
Interest Income	\$ 2,000	\$ 1,255	\$ 941	\$ 2,197	\$ 2,000
Carry Forward Surplus	-	94,292	-	94,292	78,038
TOTAL REVENUES	\$ 2,000	\$ 95,547	\$ 941	\$ 96,488	\$ 80,038
<u>Expenditures:</u>					
Lake Bank Restoration	\$ 30,000	\$ 30,000	\$ -	\$ 30,000	\$ 30,000
Sidewalk/Gutter Repair	14,000	-	14,000	14,000	14,000
Drainage Maintenance	10,000	-	10,000	10,000	10,000
Electrical Infrastructure	20,000	4,784	15,216	20,000	-
Tennis Court Resurface	18,000	-	18,000	18,000	-
Pool Resurface	50,000	66,514	-	66,514	-
Pool Furniture	-	-	-	-	4,000
Two Wire Irrigation Phase Installation	-	-	-	-	40,000
Benches	-	1,936	-	1,936	-
Disaster/Emergency Reserve	6,500	-	6,500	6,500	6,500
Bank Fees	600	-	600	600	600
TOTAL EXPENDITURES	\$ 149,100	\$ 103,234	\$ 64,316	\$ 167,550	\$ 105,100
<u>Other Financing (Uses)/Sources</u>					
Interfund Transfer In / (Out):	\$ 149,100	\$ 149,100	\$ -	\$ 149,100	\$ 105,100
TOTAL OTHER SOURCES/(USES)	\$ 149,100	\$ 149,100	\$ -	\$ 149,100	\$ 105,100
EXCESS REVENUES (EXPENDITURES)	\$ 2,000	\$ 141,413	\$ (63,375)	\$ 78,038	\$ 80,038

Baytree
Community Development District
Capital Improvement Program

Project Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Lake Bank Restoration	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Sidewalk/Gutter Repair	14,500	14,000	14,000	14,000	14,000	14,000
Drainage Maintenance	10,000	10,000	10,000	10,000	10,000	10,000
Tennis Court Lights	-	-	-	2,000	-	-
Electrical Infrastructure	-	20,000	-	-	-	-
Tennis Court Resurface	-	18,000	-	-	-	-
Paint Guardhouses	-	-	-	5,000	-	-
Pool Resurface	-	50,000	-	-	-	-
Pool Furniture	-	-	4,000	-	-	-
Two Wire Irrigation Phase Installation	-	-	40,000	-	-	-
Disaster/Emergency Reserve	6,500	6,500	6,500	6,500	6,500	6,500
Bank Fees	600	600	600	600	600	600
TOTAL	\$ 61,600	\$ 149,100	\$ 105,100	\$ 68,100	\$ 61,100	\$ 61,100

Baytree
Community Development District
Approved Proposed Budget
Pavement Management

	Adopted Budget	Actuals Thru	Projected Next	Projected Thru	Approved Proposed Budget
Description	FY2026	06/30/26	3 Months	09/30/26	FY 2027
<u>REVENUES:</u>					
Interest Income	\$ 2,000	\$ 4,892	\$ 3,669	\$ 8,561	\$ 3,500
Carry Forward Surplus	427,018	381,446	-	381,446	492,313
TOTAL REVENUES	\$ 429,018	\$ 386,337	\$ 3,669	\$ 390,006	\$ 495,813
<u>EXPENDITURES:</u>					
Bank Fees	\$ 600	\$ 242	\$ 358	\$ 600	\$ 750
TOTAL EXPENDITURES	\$ 600	\$ 242	\$ 358	\$ 600	\$ 750
<i>Other Financing (Uses)/Sources</i>					
Interfund Transfer In - Baytree	\$ 83,907	\$ 83,907	\$ -	\$ 83,907	\$ 127,670
Interfund Transfer In - IOB	19,000	19,000	-	19,000	19,000
TOTAL OTHER SOURCES/(USES)	\$ 102,907	\$ 102,907	\$ -	\$ 102,907	\$ 146,670
EXCESS REVENUES (EXPENDITURES)	\$ 531,325	\$ 489,002	\$ 3,311	\$ 492,313	\$ 641,733

CARRY FORWARD SPLIT

BAYTREE
IOB

FY 2026	FY 2027
\$370,599	\$462,007
\$160,726	\$179,726
\$531,325	\$641,733

Baytree
Community Development District
Approved Proposed Budget
Community Beautification

	Adopted Budget	Actuals Thru	Projected Next	Projected Thru	Approved Proposed Budget
Description	FY2026	06/30/26	3 Months	09/30/26	FY 2027
<u>REVENUES:</u>					
Interest Income	\$ -	\$ 1,078	\$ 3,233	\$ 4,310	\$ -
Carry Forward Surplus	-	49,016	-	49,016	53,326
TOTAL REVENUES	\$ -	\$ 50,093	\$ 3,233	\$ 53,326	\$ 53,326
<u>EXPENDITURES:</u>					
Beautification Projects	\$ 45,265	\$ 22,000	\$ 23,265	\$ 45,265	\$ 45,265
TOTAL EXPENDITURES	\$ 45,265	\$ 22,000	\$ 23,265	\$ 45,265	\$ 45,265
<i>Other Financing (Uses)/Sources</i>					
Interfund Transfer In - Baytree	\$ 45,265	\$ -	\$ 45,265	\$ 45,265	\$ 45,265
TOTAL OTHER SOURCES/(USES)	\$ 45,265	\$ -	\$ 45,265	\$ 45,265	\$ 45,265
EXCESS REVENUES (EXPENDITURES)	\$ -	\$ 28,093	\$ 25,233	\$ 53,326	\$ 53,326

Baytree
Community Development District
Non-Ad Valorem Assessments Comparison

2026-2027

Neighborhood	O&M Units	Annual Maintenance Assessments		
		FY 2027	FY2026	Increase/ (Decrease)
Phase 1	304	\$2,700.00	\$2,600.00	\$100.00
Phase 2	157	\$2,700.00	\$2,600.00	\$100.00
Total	461			

Baytree
Community Development District
IOB Roadway Maintenance Cost Share Schedule

	Approved Proposed Budget FY 2027	
Security	\$	245,000
Maintenance - Gate/Gatehouse	\$	35,320
Telephone - Gatehouse	\$	9,055
Utilities ¹	\$	6,293
Maintenance - Lighting	\$	18,000
Capital Reserve - Paving Management ²	\$	24,969
Total	\$	338,637
Less: Golf Course Contribution (2.25%)	\$	(7,619)
Total to be assessed To Baytree CDD & Isles of Baytree HOA	\$	331,018
Total Number of Lots		
Baytree Phase I		304
Baytree Phase II		157
Isles of Baytree		104
		565
Total Per Lot Assessment	\$	586
Total Expenses divided by Total Units		
Adopted Amount for Isles of Baytree HOA for FY27	\$	60,931
Notes		
Total Utilities		
201 Baytree Drive Guardhouse	\$	3,710
201 Baytree Drive Guardhouse - Water	\$	780
8005 Kingswood Way - Street Lights	\$	1,803
	\$	6,293
Capital Reserve Calculation is based on the following areas:		
Baytree Boulevard		
National Drive		
Kingswood Drive		
Total Area of Pavement	\$	89,711
IOB Shared Roadway Area	\$	22,093
Fraction of Shared Roadways		24.63%
Total Projected FY27 Paving Management	\$	101,375
IOB Shared Cost	\$	24,969

SECTION 2

RESOLUTION 2026-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BAYTREE COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2026/2027; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

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

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

WHEREAS, the Board of Supervisors (“**Board**”) of the District hereby determines to undertake various operations and maintenance and other activities described in the District’s budget (“**Adopted Budget**”) for the fiscal year beginning October 1, 2026 and ending September 30, 2027 (“**Fiscal Year 2026/2027**”), attached hereto as **Exhibit “A”** and incorporated by reference herein; and

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

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

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

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

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2026/2027; and

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

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

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

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

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

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

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

SECTION 4. ASSESSMENT ROLL. The Assessment Roll, attached to this Resolution as **Exhibit “B,”** is hereby certified to the County Tax Collector and shall be collected by the County

Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

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

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

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

PASSED AND ADOPTED this 5th day of August 2026.

ATTEST:

**BAYTREE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Budget
Exhibit B: Assessment Roll

Exhibit B

Baytree CDD FY 27 Assessment Roll
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ParcelID	Units	FY 27 O&M
26 3615-PU-A-1	1	\$2,700.00
26 3615-PU-A-2	1	\$2,700.00
26 3615-PU-A-3	1	\$2,700.00
26 3615-PU-A-4	1	\$2,700.00
26 3615-PU-A-5	1	\$2,700.00
26 3615-PU-A-6	1	\$2,700.00
26 3615-PU-A-7	1	\$2,700.00
26 3615-PU-A-8	1	\$2,700.00
26 3615-PU-A-9	1	\$2,700.00
26 3615-PU-A-10	1	\$2,700.00
26 3615-PU-A-11	1	\$2,700.00
26 3615-PU-A-12	1	\$2,700.00
26 3615-PU-A-13	1	\$2,700.00
26 3615-PU-A-14	1	\$2,700.00
26 3615-PU-A-15	1	\$2,700.00
26 3615-PU-A-16	1	\$2,700.00
26 3615-PU-A-17	1	\$2,700.00
26 3615-PU-A-18	1	\$2,700.00
26 3615-PU-A-19	1	\$2,700.00
26 3615-PU-A-20	1	\$2,700.00
26 3615-PU-A-21	1	\$2,700.00
26 3615-PU-A-22	1	\$2,700.00
26 3615-PU-A-23	1	\$2,700.00
26 3615-PU-A-24	1	\$2,700.00
26 3615-PU-A-25	1	\$2,700.00
26 3615-PU-A-26	1	\$2,700.00
26 3615-PU-A-27	1	\$2,700.00
26 3615-PU-A-28	1	\$2,700.00
26 3615-PU-A-29	1	\$2,700.00
26 3615-PU-A-30	1	\$2,700.00
26 3615-PU-A-31	1	\$2,700.00
26 3615-PU-A-32	1	\$2,700.00
26 3615-PU-A-33	1	\$2,700.00
26 3615-PU-A-34	1	\$2,700.00
26 3615-PU-A-35	1	\$2,700.00
26 3615-PU-A-36	1	\$2,700.00
26 3615-PU-A-37	1	\$2,700.00
26 3615-PU-A-38	1	\$2,700.00
26 3615-PU-A-39	1	\$2,700.00
26 3615-PU-A-40	1	\$2,700.00
26 3615-PU-A-41	1	\$2,700.00
26 3615-PU-A-42	1	\$2,700.00
26 3615-PU-A-43	1	\$2,700.00
26 3615-PU-A-44	1	\$2,700.00

ParcelID	Units	FY 27 O&M
26 3615-PU-A-45	1	\$2,700.00
26 3615-PU-A-46	1	\$2,700.00
26 3615-PU-A-47	1	\$2,700.00
26 3615-PU-A-48	1	\$2,700.00
26 3615-PU-B-1	1	\$2,700.00
26 3615-PU-B-2	1	\$2,700.00
26 3615-PU-B-3	1	\$2,700.00
26 3615-PU-B-4	1	\$2,700.00
26 3615-PU-B-5	1	\$2,700.00
26 3615-PU-B-6	1	\$2,700.00
26 3615-PU-B-7	1	\$2,700.00
26 3615-PU-B-8	1	\$2,700.00
26 3615-PU-B-9	1	\$2,700.00
26 3615-PU-B-10	1	\$2,700.00
26 3615-PU-B-11	1	\$2,700.00
26 3615-PU-B-12	1	\$2,700.00
26 3615-PU-B-13	1	\$2,700.00
26 3615-PU-B-14	1	\$2,700.00
26 3615-PU-B-15	1	\$2,700.00
26 3615-PU-B-16	1	\$2,700.00
26 3615-PU-B-17	1	\$2,700.00
26 3615-PU-B-18	1	\$2,700.00
26 3615-PU-B-19	1	\$2,700.00
26 3615-PU-B-20	1	\$2,700.00
26 3615-PU-B-21	1	\$2,700.00
26 3615-PU-B-22	1	\$2,700.00
26 3615-PU-B-23	1	\$2,700.00
26 3615-PU-B-24	1	\$2,700.00
26 3615-PU-B-25	1	\$2,700.00
26 3615-PU-B-26	1	\$2,700.00
26 3615-PU-C-1	1	\$2,700.00
26 3615-PU-C-2	1	\$2,700.00
26 3615-PU-C-3	1	\$2,700.00
26 3615-PU-C-4	1	\$2,700.00
26 3615-PU-C-5	1	\$2,700.00
26 3615-PU-C-6	1	\$2,700.00
26 3615-PU-C-7	1	\$2,700.00
26 3615-PU-C-8	1	\$2,700.00
26 3615-PU-C-9	1	\$2,700.00
26 3615-PU-C-10	1	\$2,700.00
26 3614-PU-C-11	1	\$2,700.00
26 3614-PU-C-12	1	\$2,700.00
26 3614-PU-C-13	1	\$2,700.00
26 3614-PU-C-14	1	\$2,700.00
26 3614-PU-C-15	1	\$2,700.00
26 3614-PU-C-16	1	\$2,700.00
26 3614-PU-C-17	1	\$2,700.00

ParcelID	Units	FY 27 O&M
26 3614-PU-C-18	1	\$2,700.00
26 3614-PU-C-19	1	\$2,700.00
26 3614-PU-C-20	1	\$2,700.00
26 3614-PU-C-21	1	\$2,700.00
26 3614-PU-C-22	1	\$2,700.00
26 3614-PU-C-23	1	\$2,700.00
26 3614-PU-C-24	1	\$2,700.00
26 3614-PU-C-25	1	\$2,700.00
26 3614-PU-C-26	1	\$2,700.00
26 3614-PU-C-27	1	\$2,700.00
26 3614-PU-C-28	1	\$2,700.00
26 3614-PU-C-29	1	\$2,700.00
26 3614-PU-C-30	1	\$2,700.00
26 3614-PU-C-31	1	\$2,700.00
26 3614-PU-C-32	1	\$2,700.00
26 3614-PU-C-33	1	\$2,700.00
26 3614-PU-C-34	1	\$2,700.00
26 3614-PU-C-35	1	\$2,700.00
26 3614-PU-C-36	1	\$2,700.00
26 3614-PU-C-37	1	\$2,700.00
26 3614-PU-C-38	1	\$2,700.00
26 3614-PU-C-39	1	\$2,700.00
26 3614-PU-C-40	1	\$2,700.00
26 3614-PU-C-41	1	\$2,700.00
26 3614-PU-C-42	1	\$2,700.00
26 3614-PU-C-43	1	\$2,700.00
26 3614-PU-D-1	1	\$2,700.00
26 3614-PU-D-2	1	\$2,700.00
26 3614-PU-D-3	1	\$2,700.00
26 3614-PU-D-4	1	\$2,700.00
26 3614-PU-D-5	1	\$2,700.00
26 3614-PU-D-6	1	\$2,700.00
26 3614-PU-D-7	1	\$2,700.00
26 3614-PU-D-8	1	\$2,700.00
26 3614-PU-D-9	1	\$2,700.00
26 3614-PU-D-10	1	\$2,700.00
26 3614-PU-D-11	1	\$2,700.00
26 3614-PU-D-12	1	\$2,700.00
26 3614-PU-D-13	1	\$2,700.00
26 3614-PU-D-14	1	\$2,700.00
26 3614-PU-D-15	1	\$2,700.00
26 3614-PU-D-16	1	\$2,700.00
26 3614-PU-D-17	1	\$2,700.00
26 3614-PU-D-18	1	\$2,700.00
26 3614-PU-D-19	1	\$2,700.00
26 3614-PU-D-20	1	\$2,700.00
26 3614-PU-D-21	1	\$2,700.00

ParcelID	Units	FY 27 O&M
26 3614-PU-D-22	1	\$2,700.00
26 3614-PU-D-23	1	\$2,700.00
26 3614-PU-D-24	1	\$2,700.00
26 3614-PU-D-25	1	\$2,700.00
26 3614-PU-D-26	1	\$2,700.00
26 3614-PU-D-27	1	\$2,700.00
26 3614-PU-D-28	1	\$2,700.00
26 3614-PU-D-29	1	\$2,700.00
26 3614-PU-D-30	1	\$2,700.00
26 3614-PU-D-31	1	\$2,700.00
26 3614-PU-D-32	1	\$2,700.00
26 3614-PU-D-33	1	\$2,700.00
26 3614-PU-D-34	1	\$2,700.00
26 3614-PU-D-35	1	\$2,700.00
26 3614-PU-D-36	1	\$2,700.00
26 3614-PU-D-37	1	\$2,700.00
26 3614-PU-D-38	1	\$2,700.00
26 3614-PU-D-39	1	\$2,700.00
26 3614-PU-D-40	1	\$2,700.00
26 3614-PU-D-41	1	\$2,700.00
26 3614-PU-D-42	1	\$2,700.00
26 3614-PU-E-1	1	\$2,700.00
26 3614-PU-E-2	1	\$2,700.00
26 3614-PU-E-3	1	\$2,700.00
26 3614-PU-E-4	1	\$2,700.00
26 3614-PU-E-5	1	\$2,700.00
26 3614-PU-E-6	1	\$2,700.00
26 3614-PU-E-7	1	\$2,700.00
26 3614-PU-E-8	1	\$2,700.00
26 3614-PU-E-9	1	\$2,700.00
26 3614-PU-E-10	1	\$2,700.00
26 3614-PU-E-11	1	\$2,700.00
26 3614-PU-E-12	1	\$2,700.00
26 3614-PU-E-13	1	\$2,700.00
26 3614-PU-E-14	1	\$2,700.00
26 3614-PU-E-15	1	\$2,700.00
26 3614-PU-E-16	1	\$2,700.00
26 3614-PU-E-17	1	\$2,700.00
26 3614-PU-E-18	1	\$2,700.00
26 3614-PU-E-19	1	\$2,700.00
26 3614-PU-E-20	1	\$2,700.00
26 3614-PU-E-21	1	\$2,700.00
26 3614-PU-E-22	1	\$2,700.00
26 3614-PU-E-23	1	\$2,700.00
26 3614-PU-E-24	1	\$2,700.00
26 3614-PU-E-25	1	\$2,700.00
26 3614-PU-E-26	1	\$2,700.00

ParcelID	Units	FY 27 O&M
26 3614-PU-G-1	1	\$2,700.00
26 3614-PU-G-2	1	\$2,700.00
26 3614-PU-G-3	1	\$2,700.00
26 3614-PU-G-4	1	\$2,700.00
26 3614-PU-G-5	1	\$2,700.00
26 3615-PU-G-16	1	\$2,700.00
26 3615-PU-G-7	1	\$2,700.00
26 3615-PU-G-8	1	\$2,700.00
26 3615-PU-G-9	1	\$2,700.00
26 3615-PU-G-10	1	\$2,700.00
26 3615-PU-G-11	1	\$2,700.00
26 3615-PU-G-12	1	\$2,700.00
26 3615-PU-G-13	1	\$2,700.00
26 3615-PU-G-14	1	\$2,700.00
26 3615-PU-G-15	1	\$2,700.00
26 3615-PU-G-6	1	\$2,700.00
26 3615-PU-G-17	1	\$2,700.00
26 3615-PU-G-18	1	\$2,700.00
26 3615-PU-G-19	1	\$2,700.00
26 3615-PU-G-20	1	\$2,700.00
26 3615-PU-G-21	1	\$2,700.00
26 3615-PU-G-22	1	\$2,700.00
26 3615-PU-G-23	1	\$2,700.00
26 3615-PU-G-24	1	\$2,700.00
26 3615-PU-G-25	1	\$2,700.00
26 3615-PU-G-26	1	\$2,700.00
26 3615-PU-G-27	1	\$2,700.00
26 3615-PU-G-28	1	\$2,700.00
26 3615-PU-G-29	1	\$2,700.00
26 3615-PU-G-30	1	\$2,700.00
26 3615-PU-G-31	1	\$2,700.00
26 3615-PU-G-32	1	\$2,700.00
26 3615-PU-G-33	1	\$2,700.00
26 3615-PU-G-34	1	\$2,700.00
26 3615-PU-G-35	1	\$2,700.00
26 3615-PU-G-36	1	\$2,700.00
26 3615-PU-G-37	1	\$2,700.00
26 3615-PU-G-38	1	\$2,700.00
26 3615-PU-G-39	1	\$2,700.00
26 3615-PU-G-40	1	\$2,700.00
26 3615-PU-G-41	1	\$2,700.00
26 3615-PU-G-42	1	\$2,700.00
26 3615-PU-G-43	1	\$2,700.00
26 3615-PU-G-44	1	\$2,700.00
26 3615-PU-G-45	1	\$2,700.00
26 3615-PU-G-46	1	\$2,700.00
26 3615-PU-G-47	1	\$2,700.00

ParcelID	Units	FY 27 O&M
26 3615-PU-G-48	1	\$2,700.00
26 3615-PU-G-49	1	\$2,700.00
26 3615-PU-G-50	1	\$2,700.00
26 3615-PU-G-51	1	\$2,700.00
26 3615-PU-G-52	1	\$2,700.00
26 3615-PU-G-53	1	\$2,700.00
26 3615-PU-G-54	1	\$2,700.00
26 3615-PU-G-55	1	\$2,700.00
26 3615-PU-G-56	1	\$2,700.00
26 3615-PU-G-57	1	\$2,700.00
26 3615-PU-G-58	1	\$2,700.00
26 3615-PU-G-59	1	\$2,700.00
26 3614-PU-G-60	1	\$2,700.00
26 3614-PU-G-61	1	\$2,700.00
26 3614-PU-G-62	1	\$2,700.00
26 3614-PU-G-63	1	\$2,700.00
26 3614-PU-G-64	1	\$2,700.00
26 3614-PU-H-1	1	\$2,700.00
26 3614-PU-H-2	1	\$2,700.00
26 3614-PU-H-3	1	\$2,700.00
26 3614-PU-H-4	1	\$2,700.00
26 3614-PU-H-5	1	\$2,700.00
26 3614-PU-H-6	1	\$2,700.00
26 3614-PU-H-7	1	\$2,700.00
26 3614-PU-H-8	1	\$2,700.00
26 3614-PU-H-9	1	\$2,700.00
26 3614-PU-H-10	1	\$2,700.00
26 3614-PU-H-11	1	\$2,700.00
26 3614-PU-H-12	1	\$2,700.00
26 3614-PU-H-13	1	\$2,700.00
26 3614-PU-H-14	1	\$2,700.00
26 3614-PU-H-15	1	\$2,700.00
26 3614-PU-H-16	1	\$2,700.00
26 3614-PU-H-17	1	\$2,700.00
26 3614-PU-H-18	1	\$2,700.00
26 3614-PU-H-19	1	\$2,700.00
26 3614-PU-H-20	1	\$2,700.00
26 3614-PU-H-21	1	\$2,700.00
26 3614-PU-H-22	1	\$2,700.00
26 3614-PU-H-23	1	\$2,700.00
26 3614-PU-H-24	1	\$2,700.00
26 3614-PU-H-25	1	\$2,700.00
26 3614-PU-H-26	1	\$2,700.00
26 3614-PU-H-27	1	\$2,700.00
26 3614-PU-H-28	1	\$2,700.00
26 3614-PU-H-29	1	\$2,700.00
26 3614-PU-H-30	1	\$2,700.00

ParcelID	Units	FY 27 O&M
26 3614-PU-H-31	1	\$2,700.00
26 3614-PU-H-32	1	\$2,700.00
26 3614-PU-I-1	1	\$2,700.00
26 3614-PU-I-2	1	\$2,700.00
26 3614-PU-I-3	1	\$2,700.00
26 3614-PU-I-4	1	\$2,700.00
26 3614-PU-I-5	1	\$2,700.00
26 3614-PU-I-6	1	\$2,700.00
26 3614-PU-I-7	1	\$2,700.00
26 3614-PU-I-8	1	\$2,700.00
26 3614-PU-J-1	1	\$2,700.00
26 3614-PU-J-2	1	\$2,700.00
26 3614-PU-J-3	1	\$2,700.00
26 3614-PU-J-4	1	\$2,700.00
26 3615-PU-J-5	1	\$2,700.00
26 3615-PU-J-6	1	\$2,700.00
26 3615-PU-J-7	1	\$2,700.00
26 3615-PU-J-8	1	\$2,700.00
26 3615-PU-J-9	1	\$2,700.00
26 3615-PU-J-10	1	\$2,700.00
26 3615-PU-J-11	1	\$2,700.00
26 3615-PU-J-12	1	\$2,700.00
26 3615-PU-J-13	1	\$2,700.00
26 3615-PU-J-14	1	\$2,700.00
26 3615-PU-J-15	1	\$2,700.00
26 3615-PU-*-G1	Golf	\$966.90
26 3614-PU-*-G2	Golf	\$6,342.36
26 3614-PU-*-G3	Golf	\$2,317.78
26 3615-PU-*-G4	Golf	\$1,608.71
26 3622-PU-*-G6	Golf	\$4,100.26
26 3622-PU-*-G7	Golf	\$12,704.34
26 3615-PU-*-K	Golf	\$1,132.27
26 3623-RO-K-1	1	\$2,700.00
26 3623-RO-K-2	1	\$2,700.00
26 3623-RO-K-3	1	\$2,700.00
26 3623-RO-K-4	1	\$2,700.00
26 3623-RO-K-5	1	\$2,700.00
26 3623-RO-K-6	1	\$2,700.00
26 3623-RO-K-7	1	\$2,700.00
26 3623-RO-K-8	1	\$2,700.00
26 3623-RO-K-9	1	\$2,700.00
26 3623-RO-K-10	1	\$2,700.00
26 3623-RO-K-11	1	\$2,700.00
26 3623-RO-K-12	1	\$2,700.00
26 3623-RO-K-13	1	\$2,700.00
26 3623-RO-K-14	1	\$2,700.00
26 3623-RO-K-15	1	\$2,700.00

ParcelID	Units	FY 27 O&M
26 3623-RO-K-16	1	\$2,700.00
26 3623-RO-K-17	1	\$2,700.00
26 3623-RO-K-18	1	\$2,700.00
26 3623-RO-K-22	1	\$2,700.00
26 3623-RO-K-23	1	\$2,700.00
26 3623-RO-K-24	1	\$2,700.00
26 3623-RO-K-25	1	\$2,700.00
26 3623-RO-K-26	1	\$2,700.00
26 3623-RO-K-27	1	\$2,700.00
26 3623-RO-K-28	1	\$2,700.00
26 3623-RO-K-29	1	\$2,700.00
26 3623-RO-K-30	1	\$2,700.00
26 3623-RO-K-31	1	\$2,700.00
26 3623-RO-K-32	1	\$2,700.00
26 3623-RO-K-33	1	\$2,700.00
26 3623-RO-K-34	1	\$2,700.00
26 3623-RO-K-35	1	\$2,700.00
26 3623-RO-K-36	1	\$2,700.00
26 3623-RO-K-37	1	\$2,700.00
26 3623-26-K-19	1	\$2,700.00
26 3623-26-K-20	1	\$2,700.00
26 3623-26-K-21	1	\$2,700.00
26 3614-RW-I-9	1	\$2,700.00
26 3614-RW-I-10	1	\$2,700.00
26 3614-RW-I-11	1	\$2,700.00
26 3614-RW-I-12	1	\$2,700.00
26 3614-RW-I-13	1	\$2,700.00
26 3614-RW-I-14	1	\$2,700.00
26 3614-RW-I-15	1	\$2,700.00
26 3614-RW-J-16	1	\$2,700.00
26 3614-RW-J-17	1	\$2,700.00
26 3614-RW-J-18	1	\$2,700.00
26 3623-RW-I-16	1	\$2,700.00
26 3623-RW-I-17	1	\$2,700.00
26 3623-RW-I-18	1	\$2,700.00
26 3623-RW-I-19	1	\$2,700.00
26 3623-RW-I-20	1	\$2,700.00
26 3623-RW-I-21	1	\$2,700.00
26 3623-RW-I-22	1	\$2,700.00
26 3623-RW-I-23	1	\$2,700.00
26 3623-RW-I-24	1	\$2,700.00
26 3623-RW-I-25	1	\$2,700.00
26 3623-RW-J-19	1	\$2,700.00
26 3623-RW-J-20	1	\$2,700.00
26 3623-RW-J-21	1	\$2,700.00
26 3623-RW-J-22	1	\$2,700.00
26 3623-RW-J-23	1	\$2,700.00

ParcelID	Units	FY 27 O&M
26 3623-RW-J-24	1	\$2,700.00
26 3622-SA-L-2	1	\$2,700.00
26 3622-SA-L-3	1	\$2,700.00
26 3622-SA-L-4	1	\$2,700.00
26 3622-SA-L-5	1	\$2,700.00
26 3622-SA-L-6	1	\$2,700.00
26 3622-SA-L-7	1	\$2,700.00
26 3622-SA-L-8	1	\$2,700.00
26 3622-SA-L-9	1	\$2,700.00
26 3622-SA-L-10	1	\$2,700.00
26 3622-SA-L-11	1	\$2,700.00
26 3622-SA-L-12	1	\$2,700.00
26 3622-SA-L-13	1	\$2,700.00
26 3622-SA-L-14	1	\$2,700.00
26 3622-SA-L-15	1	\$2,700.00
26 3622-SA-L-16	1	\$2,700.00
26 3622-SA-L-17	1	\$2,700.00
26 3622-SA-L-18	1	\$2,700.00
26 3622-SA-M-1	1	\$2,700.00
26 3622-SA-M-2	1	\$2,700.00
26 3622-SA-M-3	1	\$2,700.00
26 3622-SA-M-4	1	\$2,700.00
26 3622-SA-M-5	1	\$2,700.00
26 3622-SA-M-6	1	\$2,700.00
26 3622-SA-M-7	1	\$2,700.00
26 3622-SA-M-8	1	\$2,700.00
26 3622-SA-M-9	1	\$2,700.00
26 3622-SA-M-10	1	\$2,700.00
26 3622-SA-M-11	1	\$2,700.00
26 3622-SA-M-12	1	\$2,700.00
26 3623-SA-L-1	1	\$2,700.00
26 3622-SK-N-1	1	\$2,700.00
26 3622-SK-N-2	1	\$2,700.00
26 3622-SK-N-3	1	\$2,700.00
26 3622-SK-N-4	1	\$2,700.00
26 3622-SK-N-5	1	\$2,700.00
26 3622-SK-N-9	1	\$2,700.00
26 3622-SK-N-10	1	\$2,700.00
26 3622-SK-N-11	1	\$2,700.00
26 3622-SK-N-27	1	\$2,700.00
26 3622-SK-N-28	1	\$2,700.00
26 3622-SK-N-29	1	\$2,700.00
26 3622-SK-N-30	1	\$2,700.00
26 3622-SK-N-31	1	\$2,700.00
26 3622-SK-N-32	1	\$2,700.00
26 3622-SK-N-33	1	\$2,700.00
26 3622-SK-N-34	1	\$2,700.00

ParcelID	Units	FY 27 O&M
26 3622-SK-N-35	1	\$2,700.00
26 3622-SK-N-36	1	\$2,700.00
26 3622-SK-N-37	1	\$2,700.00
26 3622-SK-N-38	1	\$2,700.00
26 3622-SK-O-1	1	\$2,700.00
26 3622-SK-O-2	1	\$2,700.00
26 3622-SK-O-3	1	\$2,700.00
26 3622-SK-O-4	1	\$2,700.00
26 3622-SK-O-5	1	\$2,700.00
26 3622-SK-O-6	1	\$2,700.00
26 3622-SK-O-7	1	\$2,700.00
26 3622-SK-O-8	1	\$2,700.00
26 3622-SK-O-9	1	\$2,700.00
26 3622-SK-O-10	1	\$2,700.00
26 3622-SK-O-11	1	\$2,700.00
26 3622-SK-O-12	1	\$2,700.00
26 3622-SK-O-13	1	\$2,700.00
26 3622-SK-O-14	1	\$2,700.00
26 3622-SK-O-15	1	\$2,700.00
26 3622-SK-O-16	1	\$2,700.00
26 3622-SK-O-17	1	\$2,700.00
26 3622-SK-O-18	1	\$2,700.00
26 3622-SK-O-19	1	\$2,700.00
26 3622-SK-O-20	1	\$2,700.00
26 3622-SK-O-21	1	\$2,700.00
26 3622-SK-O-22	1	\$2,700.00
26 3622-SK-O-23	1	\$2,700.00
26 3622-SK-O-24	1	\$2,700.00
26 3622-SK-O-25	1	\$2,700.00
26 3622-SK-O-26	1	\$2,700.00
26 3623-SK-N-6	1	\$2,700.00
26 3623-SK-N-7	1	\$2,700.00
26 3623-SK-N-8	1	\$2,700.00
26 3623-SK-N-12	1	\$2,700.00
26 3623-SK-N-13	1	\$2,700.00
26 3623-SK-N-14	1	\$2,700.00
26 3623-SK-N-15	1	\$2,700.00
26 3623-SK-N-16	1	\$2,700.00
26 3623-SK-N-17	1	\$2,700.00
26 3623-SK-N-18	1	\$2,700.00
26 3623-SK-N-19	1	\$2,700.00
26 3623-SK-N-20	1	\$2,700.00
26 3623-SK-N-21	1	\$2,700.00
26 3623-SK-N-22	1	\$2,700.00
26 3623-SK-N-23	1	\$2,700.00
26 3623-SK-N-24	1	\$2,700.00
26 3623-SK-N-25	1	\$2,700.00

ParcelID	Units	FY 27 O&M
26 3623-SK-N-26	1	\$2,700.00
Total Gross Assessments	461	\$1,273,872.61
Total Net Assessments		\$1,222,917.71

SECTION B

SECTION 1

RESOLUTION 2026-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BAYTREE COMMUNITY DEVELOPMENT DISTRICT ADOPTING GOALS, OBJECTIVES, AND PERFORMANCE MEASURES AND STANDARDS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Baytree Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, effective July 1, 2024, the Florida Legislature adopted House Bill 7013, codified as Chapter 2024-136, Laws of Florida (“HB 7013”) and creating Section 189.0694, *Florida Statutes*; and

WHEREAS, pursuant to HB 7013 and Section 189.0694, *Florida Statutes*, beginning October 1, 2024, the District shall establish goals and objectives for the District and create performance measures and standards to evaluate the District’s achievement of those goals and objectives; and

WHEREAS, the District Manager has prepared the attached goals, objectives, and performance measures and standards for Fiscal Year 2027 and presented them to the Board of the District; and

WHEREAS, the District’s Board of Supervisors (“Board”) finds that it is in the best interests of the District to adopt by resolution the attached goals, objectives and performance measures and standards.

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

SECTION 1. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.

SECTION 2. The District Board of Supervisors hereby adopts the goals, objectives and performance measures and standards as provided in **Exhibit A**. The District Manager shall take all actions to comply with Section 189.0694, *Florida Statutes*, and shall prepare an annual report regarding the District’s success or failure in achieving the adopted goals and objectives for consideration by the Board of the District.

SECTION 3. If any provision of this resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 4. This resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 5th day of August, 2026.

ATTEST:

**BAYTREE COMMUNITY
DEVELOPMENT DISTRICT**

Print name: _____
Secretary/Assistant Secretary

Print name: _____
Chair/Vice Chair

Exhibit A: Performance Measures/Standards and Annual Reporting

Exhibit A

Baytree Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2026 – September 30, 2027

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of three board meetings were held during the Fiscal Year.

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised with 7 days notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections

Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

Standard: 100% of site visits were successfully completed as described within district management services agreement

Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

Chair/Vice Chair:_____

Date:_____

Print Name:_____

Baytree Community Development District

District Manager:_____

Date:_____

Print Name:_____

Baytree Community Development District

SECTION 2

Baytree Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2025 – September 30, 2026

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of three board meetings were held during the Fiscal Year.

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised with 7 days notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections

Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

Standard: 100% of site visits were successfully completed as described within district management services agreement

Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

Chair/Vice Chair:_____

Date:_____

Print Name:_____

Baytree Community Development District

District Manager:_____

Date:_____

Print Name:_____

Baytree Community Development District

SECTION C

SECTION 1

**FOURTH AMENDMENT TO THE
AGREEMENT FOR AQUATIC MANAGEMENT SERVICES
BY AND BETWEEN ECOR INDUSTRIES, INC.
AND THE BAYTREE COMMUNITY DEVELOPMENT DISTRICT**

This Fourth Amendment to the Agreement for Aquatic Management Services (the "Amendment" is made and entered into as of the 1st day of October, 2026 (the "Effective Date"), by and between:

Baytree Community Development District, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, located in Brevard County, Florida, and with offices at 219 E. Livingston Street, Orlando, FL 32801 (the "District"), and

ECOR Industries, Inc., a Florida corporation, located in Melbourne, Florida, with offices located at 2820 Electronics Drive, Melbourne, Florida 32935 (the "Contractor").

RECITALS

WHEREAS, the District was established by an ordinance of the Brevard County Board of County Commissioners for the purpose of planning, financing, constructing, operating, and/or maintaining certain infrastructure, including surface water management systems, potable water distribution, wastewater collection, roadways, landscaping, parks, indoor and outdoor recreational facilities and uses; and

WHEREAS, the District requires aquatic maintenance services, natural area mitigation maintenance services, and certain pest control services within the District; and

WHEREAS, on October 1, 2022, the District and Contractor entered into the Aquatic Management Services Agreement with an effective date of October 1, 2022, as amended by the First Amendment to the Agreement for Aquatic Management Services, dated October 1, 2023, the Second Amendment to the Agreement for Aquatic Management Services, dated October 1, 2024, and the Third Amendment to the Agreement for Aquatic Management Services, dated October 1, 2025 (collectively, the "Agreement"), which Agreement is incorporated herein by reference; and

WHEREAS, pursuant to Section 5 of the Agreement, "Term", the Agreement may be extended for two additional twelve (12) month periods upon agreement of the parties in writing and subject to appropriation of funds by the District's Board of Supervisors; and

WHEREAS, pursuant to Section 5 of the Agreement, "Term", the parties desire to further extend the term of the Agreement for an extension term of one (1) year (through September 30,

2027) in accordance with the updated ATTACHMENT A, AQUATIC SERVICE SCOPE OF WORK and the updated ATTACHMENT B, NATURAL AREAS SERVICE SCOPE OF WORK proposed by the Contractor for Fiscal Year 2026-2027, each of which are attached hereto and made a part hereof as Exhibit A-4 and Exhibit B-4, respectively; and

WHEREAS, there are no changes for Fiscal Year to the PEST CONTROL SERVICE AGREEMENT Scope of Work attached as Exhibit C-3 to the Third Amendment to the Agreement for Aquatic Management Services, dated October 1, 2025; and

WHEREAS, the Contractor has proposed an increase to the rates in Section 3, “Compensation” of the Agreement starting October 1, 2026; and

WHEREAS, each of the parties hereto has the authority to execute this Amendment and to perform its obligations and duties hereunder, and each party has satisfied all conditions precedent to the execution of this Amendment so that this Amendment constitutes a legal and binding obligation of each party hereto.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which is hereby acknowledged, the District and the Contractor agree as follows:

Section 1. The recitals so stated are true and correct and by this reference are incorporated, inclusive of the above referenced exhibits, into and form a material part of this Amendment.

Section 2. Section 2 of the Agreement, entitled “DUTIES” is hereby amended to (a) replace Exhibit A-3 with Exhibit A-4 and (b) replace Exhibit B-3 with Exhibit B-4.

Section 3. Section 3 of the Agreement, entitled “COMPENSATION” is hereby amended to increase the monthly fee/annual fee as follows:

Service	Monthly	Annually
Aquatics Management	\$3,500 <u>\$3,720</u>	\$42,000 <u>\$44,640</u>
Natural Areas Maintenance	\$530 <u>\$560</u>	\$6,360 <u>\$6,720</u>
Total	\$4,030 <u>\$4,280</u>	\$48,360 <u>\$51,360</u>
Service	Quarterly	Annually
Pest Control*	\$100	\$400

Section 4. Section 5 of the Agreement is hereby amended to extend the term of the Agreement for one (1) additional year so as to run from October 1, 2026 to September 30, 2027, which extension term shall be the final year of the Agreement.

Section 5. Except as set forth in this Amendment, all other terms of the original Agreement, as amended, are hereby ratified, reaffirmed and shall remain in full force and effect as provided by their terms.

IN WITNESS WHEREOF, the parties hereto have signed this Amendment on the day and year first written above.

ATTEST:

**BAYTREE COMMUNITY
DEVELOPMENT DISTRICT**

Jeremy Lebrun, Assistant Secretary

G. Melvin Mills, Chairman
Board of Supervisors

Date: _____, 2026

ATTEST:

**ECOR INDUSTRIES, INC., a
Florida corporation**

Print Name: _____

Sam Sweetman
Print Name: Samuel Sweetman
Title: Aquatic Service Manager

Date: July 23, 2026

Exhibit A-4 – Attachment A, Aquatic Services Scope of Work
Exhibit B-4 – Attachment B, Natural Areas Service Scope of Work



2840 Electronics Dr - Melbourne, FL 32935
(321) 254-0930 - Fax (321) 254-4695

ATTACHMENT A AQUATIC SERVICE SCOPE OF WORK

This Agreement made the date set forth below, by and between **ECOR Industries Inc.** also hereinafter called **ECOR**, and

Baytree Community Development District
6200 Lee Vista Blvd Suite 300
Orlando, FL 32822

One Year: 10/01/26 – 09/30/27
Monthly Thereafter

hereinafter called “**Customer**”. The parties hereto agree as follows:

ECOR agrees to maintain the lakes and control structures referenced in accordance with the terms and conditions of this agreement as listed below:

- ◆ Control of invasive and exotic emerged shoreline grasses, cattails, torpedo grass, etc., growing up to the high-water mark.
- ◆ Control of filamentous and macrophytic algae.
- ◆ Control of invasive and exotic floating vegetation such as hyacinths, waterfern, and duckweed.
- ◆ Control of invasive and exotic submerged vegetation such as pondweed, eleocharis, and hydrilla.
- ◆ Monthly inspection and treatment as may be required by **ECOR** to maintain a clean body of water.
- ◆ Every other month inspection and treatment of the control structures to keep them open and free of emergent vegetation. **ECOR** is not responsible for any mechanical repairs to the structures.
- ◆ Reports indicating general location of washouts or erosion. **ECOR** is not responsible for any repairs.

Optional Services – Quoted As Needed:

- ◆ Triploid Grass Carp – Current Market Price
- ◆ Mechanical vegetation removal and disposal - \$80 per man hour
- ◆ Dead fish or trash removal and disposal - \$80 per man hour

Service Fees:

A statement and invoice for the month’s inspection and treatments will be mailed at the end of the month. **Customer** agrees to pay **ECOR** in the following manner and amount with terms of Net 30:

Monthly Fees \$3,720

AQUATIC SERVICE ADDENDUM

1. **ECOR's** "Aquatic Service Agreement" will be conducted in a manner consistent with integrated lake management practices. This may include chemical and biological control along with the acceptance that some species of vegetation may be beneficial in maintaining a balanced aquatic ecosystem. **ECOR** is fully insured, licensed, and certified with documentation provided upon request.
2. It is the **Customer's** responsibility to notify **ECOR** of all work areas that are designated as mitigation sites and have desirable plants installed. **ECOR** assumes no responsibility for damaged plants where **Customer** has failed to notify **ECOR** of such areas.
3. **ECOR's** "Aquatic Service Agreement", unless explicitly stated, does not include removal of trash, debris, or dead vegetation such as cattails, hyacinths, or torpedo grass, which may take many months to decompose. **ECOR** can provide these services at a rate of \$80 per hour to cover labor and equipment.
4. **ECOR** will not be responsible for the cleanup of any dead fish unless directly resulting from a negligent application by **ECOR** such as using an aquatic herbicide inconsistent with label directions. Fish kills may occur for a variety of reasons including but not limited to runoff, algae blooms, cloudy weather, water temperature, and low dissolved oxygen. **ECOR** may provide a quotation for such services upon request.
5. This agreement does not provide for the installation or maintenance of aeration diffusers or fountains. A separate scope of work and service agreement may be provided as needed.
6. **ECOR** will notify the **Customer** of any visible erosion, washout problems or issues with water control structures as discovered during regular service rounds. The report will site the specific lake with a general location (ie. Lake 10, northeast corner). **ECOR** does not provide engineering services and is not responsible for any repairs or maintenance of erosion or washout areas.
7. **ECOR** advocates the use of triploid grass carp as a biological means of lake management. The stocking of these carp or any other fish is not provided for in this agreement unless so stated.
8. Water use restrictions after treatments are not often required. When restrictions are required, **ECOR** will notify the **Customer** in writing of all restrictions that apply. **ECOR** will not be held liable for damages resulting from the **Customer** failing to follow restrictions.
9. **Customer** agrees to pay **ECOR** upon completion of the work as reported and invoiced for that month with terms of Net 30. Invoices are emailed to the **Customer** the next business day after each service is performed and **Customer** has the option to have paper invoices mailed to the address on file, if requested. Past due balances shall be assessed a finance charge of 1.5% (18% APR) until the entire balance is paid in full. If the **Customer** fails to make payments as required, the account may be considered by **ECOR**, at its option, to be in default and the **Customer** shall be responsible for the payment of all costs of collection, including reasonable attorney's fees, as allowed by law. Either party may cancel this agreement with a 30-day written notice.
10. **Customer** agrees to notify **ECOR** if they currently enlist (or intend to enlist) the services of a third party, for vendor credentialing, payment processing or similar services. If there is a fee imposed upon **ECOR** as a result, the **Customer** acknowledges that this fee will be passed along to the **Customer** and the stated pricing terms in this agreement may be altered.

BAYTREE COMMUNITY DEVELOPMENT DISTRICT 2026-27
AQUATIC WEED CONTROL
ATTACHMENT A - 32 SITES

NOTE: Please refer to site maps. Use the map/site numbers listed below to find general location of each site. The map/site number and site name shall be referenced on all invoices.

CONTROL STRUCTURE	LAKE NUMBER	LOCATION DESCRIPTION	ACRES	MONTH
CS-5	L-1A	Kingswood/Berwick	1.67	\$90.00
	L-2	Birchington/Sandhurst	8.22	\$455.00
	L-3	Hole #5 - East of Tee Box	1.92	\$105.00
CS-1	L-3A	Hole #5 - West of Tee Box	2.43	\$135.00
CS-6A	L-4	Hole #8	5.84	\$320.00
CS-8	L-5 & 6	Deerhurst Drive - East Side	10.64	\$585.00
CS-6B	L-7	Royston Lane - Southeast Side	0.63	\$35.00
CS-6	L-7A	Royston Lane - Southwest Side	0.37	\$30.00
CS-7	L-8, L-8A	Daventry/Bradwick - West Side	3.07	\$170.00
CS-4	L-9	Bradwick Way - Lot 28	0.59	\$35.00
	L-10	Old Tramway/Linford - North Side	1.78	\$100.00
	L-11	Hole #12 Tee Box	0.96	\$50.00
	L-11A	Back Gate - South Side	0.98	\$50.00
	L-11B	Hole #11 Tee Box	1.45	\$80.00
	L-12A	Hole #12 Green - East Side	0.53	\$35.00
	L-12B	Hole #12 Green - West Side	1.25	\$70.00
	L-12C	Hole #13 Tee Box - West Side	0.92	\$50.00
	L-12D	Hole #13 Tee Box - East Side	1.23	\$65.00
CS-14	L-13	Hole #13 Fairway and Green	4.01	\$220.00
CS-11	L-14	Hole #15 Tee Box - Balmoral Way	2.25	\$125.00
CS-13	L-15	Hole #16 Tee Box - Balmoral Way	1.91	\$105.00
CS-12	L-16	Hole #16 Green/Hole #17 Tee	1.54	\$85.00
	L-17	Hole #18 Green	0.95	\$50.00
	L-21N	Belford Way North	0.82	\$45.00
	L-21S	Belford Way South	1.15	\$65.00
	L-21E	Belford Way East	1.60	\$120.00
CS-10	L-22	Arundel Way - West Side	2.41	\$130.00
	L-23	Old Tramway/Dorset - Southeast Side	2.54	\$140.00
CS-3	L-26	Duncastle Court - North Side	0.49	\$35.00
CS-2	L-27	Glastonbury Place	0.20	\$35.00
CS-16		Hole #1 - West Side		\$35.00
	L-28	Balmoral Park	0.20	\$35.00
	L-29	North Side of Old Tramway/Chatsworth	0.07	\$35.00

MONTHLY FEE
ANNUAL FEE

\$3,720.00
\$44,640.00

Exhibit B-4



2840 Electronics Dr - Melbourne, FL 32935
(321) 254-0930 - Fax (321) 254-4695

ATTACHMENT B

NATURAL AREAS SERVICE SCOPE OF WORK

This Agreement made the date set forth below, by and between **ECOR Industries Inc.** also hereinafter called **ECOR**, and

Baytree Community Development District
9145 Narcoossee Road Suite A206
Orlando, FL 32827

One Year: 10/01/26 - 9/30/27
Monthly Thereafter

hereinafter called "**Customer**". The parties hereto agree as follows:

ECOR agrees to maintain the natural areas and mitigation sites as listed and in accordance with the terms and conditions of this agreement:

- ◆ Every other month inspections and treatments, by a State Certified Applicator, as may be required by ECOR to maintain a clean site in compliance with St. John's River W.M.D permit requirements.
- ◆ Chemical treatment and control of FLEPPC Class I & II Exotic Plant Species.
- ◆ Chemical treatment and control of miscellaneous invasive plants Typha spp., Salix caroliniana, Ludwigia spp., Eupatorium spp., and Sesbania as well as invasive vines.
- ◆ Removal of any trash littering the site at the time of inspection/treatment.
- ◆ Service reports detailing target vegetation, materials applied, and any deficiencies that may require attention beyond the scope of our work.

Optional Services – Quoted As Needed:

- ◆ Mechanical vegetation removal and disposal
- ◆ Plant installation

Service Fees:

A statement and invoice for the month's inspection and treatments will be emailed at completion of service. **Customer** agrees to pay **ECOR** in the following manner and amount with terms of Net 30:

Every Other Month Service Fee \$1,120

ATTACHMENT B - 11 SITES

NOTE: Please refer to site maps. Use the map/site numbers listed below to find general location of each site. The map/site number and site name shall be referenced on all invoices.

[illegible]

MONTHLY FEE
ANNUAL FEE

\$560.00
\$6,720.00

SECTION 2

**SECOND EXTENSION OF TERM OF
LANDSCAPE/GROUNDS MAINTENANCE
SERVICES AGREEMENT**

This Second Extension of Term of the Landscape/Grounds Maintenance Services Agreement (the “Extension”) is made and entered into as of the 1st day of October, 2026 (the “Effective Date”), by and between:

BAYTREE COMMUNITY DEVELOPMENT DISTRICT, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, located in Brevard County, Florida, and with offices at 219 E. Livingston Street, Orlando, FL 32801 (the "District"), and

MICNOR CORP., a Florida corporation d/b/a U.S. LAWNS OF BREVARD, whose mailing address is 374 Commerce Parkway, Rockledge, Florida 32955 (the "Contractor").

RECITALS

WHEREAS, the District was established by an ordinance of the Brevard County Board of County Commissioners for the purpose of planning, financing, constructing, operating, and/or maintaining certain infrastructure, including surface water management systems, potable water distribution, wastewater collection, roadways, landscaping, parks, indoor and outdoor recreational facilities and uses; and

WHEREAS, the District currently provides landscaping, irrigation, and grounds maintenance services within the District; and

WHEREAS, the District and the Contractor entered into the Landscape/Grounds Maintenance Services Agreement, dated February 1, 2024, a First Amendment to Landscape/Grounds Maintenance Services Agreement, dated March 1, 2025, and a First Extension of Term to Landscape/Grounds Maintenance Services Agreement, dated October 1, 2025 (collectively, the “Agreement”); and

WHEREAS, the District Board of Supervisors finds it to be in the best interests of the District to extend the term of the Agreement for an additional year, under the same terms and conditions of the Agreement, through September 30, 2027; and

WHEREAS, each of the parties hereto has the authority to execute this Extension and to perform its obligations and duties hereunder, and each party has satisfied all conditions precedent to the execution of this Extension so that this Extension constitutes a legal and binding obligation of each party hereto.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which is hereby acknowledged, the District and the Contractor agree as follows:

Section 1. The recitals so stated are true and correct and by this reference are incorporated, inclusive of the above referenced exhibits, into and form a material part of this Extension.

Section 2. Pursuant to Section 3, entitled “COMMENCEMENT OF SERVICES/TERM” of the Agreement, the term of the Agreement is hereby extended through September 30, 2027.

Section 3. This Extension shall be effective on the date the Extension is fully executed by the parties.

Section 4. Except as set forth in this Extension, all other terms of the original Agreement between the parties dated February 1, 2024, as amended, are hereby ratified, reaffirmed and shall remain in full force and effect as provided by their terms.

IN WITNESS WHEREOF, the parties hereto have signed this Amendment on the day and year first written above.

BAYTREE COMMUNITY DEVELOPMENT DISTRICT, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes

ATTEST:

Jeremy Lebrun, Assistant Secretary

By: _____
G. Melvin Mills, Chairman
Board of Supervisors

Date: _____, 2026

MICNOR CORP., a Florida corporation, d/b/a
U.S. LAWS OF BREVARD

By:  _____
Brandon Silverstein, President

Date: July 29, 2026 _____, 2026

SECTION 3

EXTENSION TO THE AGREEMENT FOR SECURITY SERVICES

This Extension to the Agreement for Security Services (the "Extension") is made and entered into as of the 1st day of October, 2026 (the "Effective Date"), by and between:

BAYTREE COMMUNITY DEVELOPMENT DISTRICT, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, located in Brevard County, Florida, and with offices at 219 E. Livingston St., Orlando, FL 32801, ("District"), and

DOTHAN SECURITY, INC., a corporation authorized to do business in the State of Florida, d/b/a DSI Security Services, with offices located at 400 W. 11th St, Suite C, Panama City, Florida 32401 ("Contractor").

RECITALS

WHEREAS, the District was established by an ordinance of the Brevard County Board of County Commissioners for the purpose of planning, financing, constructing, operating, and/or maintaining certain infrastructure, including surface water management systems, potable water distribution, wastewater collection, roadways, landscaping, parks, indoor and outdoor recreational facilities and uses; and

WHEREAS, the District has the power to furnish security services within the District; and

WHEREAS, the District and Contractor entered into the Agreement for Security Services, dated October 1, 2021, as amended by the First Amendment to Agreement for Security Services, dated April 4, 2022, and as further amended by the Second Amendment to Agreement for Security Services, dated October 1, 2022, the Third Amendment to Agreement for Security Services, dated October 1, 2023, the Fourth Amendment to Security Services Agreement, dated October 1, 2024, the Fifth Amendment to Agreement for Security Services, dated December 4, 2024, the Extension to the Agreement for Security Services, dated October 1, 2025, and the Sixth Amendment to Agreement for Security Services, dated November 5, 2025 (collectively, the "Agreement"); and

WHEREAS, the term of the Agreement, as previously extended, is scheduled to expire on September 30, 2026; and

WHEREAS, the parties desire to extend the term of this Agreement for an additional year through September 30, 2027; and

WHEREAS, the District and the Contractor have agreed that the 2024 Pricing Adjustment Schedule, effective since December 5, 2024 and as amended by the Sixth Amendment to Agreement for Security Services between the parties, dated November 5, 2025, shall remain in place and applicable for the extension term provided for in this Extension; and

WHEREAS, each of the parties hereto has the authority to execute this Extension and to perform its obligations and duties hereunder, and each party has satisfied all conditions precedent to the execution of this Extension so that this Extension constitutes a legal and binding obligation of each party hereto.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which is hereby acknowledged, the District and the Contractor agree as follows:

Section 1. The Agreement is hereby affirmed and continues to constitute a valid and binding agreement between the parties.

Section 2. The Term of the Agreement, as set forth in Section 1 of the Agreement, is hereby extended by the mutual agreement of the parties to the Agreement for an additional year through September 30, 2027.

Section 3. All remaining terms and conditions of the Agreement are hereby adopted, reaffirmed and incorporated as if restated herein.

Section 4. Upon execution by the both parties, this Extension shall be effective October 1, 2026.

IN WITNESS WHEREOF, the parties hereto have executed this Extension effective on the day and year first written above.

ATTEST:

**BAYTREE COMMUNITY
DEVELOPMENT DISTRICT**

Jeremy LeBrun, Assistant Secretary

G. Melvin Mills, Chairman
Board of Supervisors

Date: _____, 2026

**DOTHAN SECURITY, INC., d/b/a
DSI SECURITY SERVICES**

Will Morris
Will Morris, General Counsel

Date: July 29, 2026

SECTION D

SMALL PROJECT AGREEMENT
(Electrical Service & Lighting Panel Replacements 2026)

THIS SMALL PROJECT AGREEMENT is made and entered into this _____ day of _____, 2026 (the “Agreement”), by and between:

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

and

BEACH ELECTRIC, INC., a Florida corporation, whose principal and mailing address is, 334 N. Orlando Avenue, Cocoa Beach, Florida 32931 (the “Contractor”).

RECITALS

WHEREAS, the District is a local unit of special purpose government established pursuant to and governed by Chapter 190, Florida Statutes; and

WHEREAS, the District desires to secure the services of a contractor to furnish all labor, materials, equipment, and services necessary to replace the existing deteriorated electrical service at the rear guard shack, including removal and disposal of existing service equipment and structural mounting, installation of new structural mounting posts, protective coverings, service equipment, grounding system upgrades, surge protection, inspection coordination, utility reconnection, testing, and all related work, and to replace the existing deteriorated front entrance lighting panel, including removal and disposal of the existing panel and circuit breakers, installation of a new outdoor service-rated panel, new circuit breakers, surge protection, reconnection of existing lighting circuits and timer, inspection coordination, utility reconnection, testing, and all related labor and materials, as more particularly detailed in Estimate No. 212786 dated June 22, 2026, which Proposal is attached hereto and incorporated herein as Exhibit “A”; and

WHEREAS, the Board of Supervisors of the District at its meeting of August 5, 2026, authorized the proper District officials to enter into this Agreement with Contractor; and

WHEREAS, Contractor represents that it is qualified and possesses the necessary equipment, skill, labor, licenses, and experience to perform the Work as detailed in this Agreement.

NOW, THEREFORE, in consideration of the recitals, agreements, and mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the parties, the parties agree as follows:

SECTION 1. RECITALS. The recitals so stated are true and correct and by this reference are incorporated, inclusive of the above referenced exhibits, into and form a material part of this Agreement.

SECTION 2. DUTIES

A. The duties, obligations, and responsibilities of the Contractor are those as more particularly described in this Agreement and the Exhibits attached hereto and incorporated herein.

B. Contractor shall be solely responsible for the means, manner and methods by which its duties, obligations and responsibilities are met in accordance with this Agreement and industry standards.

C. Contractor shall report to the District Manager or his or her designee.

D. Contractor shall furnish all materials, supplies, machines, equipment, tools, superintendents, labor, insurance, bonds and other accessories and services necessary to complete said Project in accordance herewith and with the conditions and prices as stated herein, and in Exhibit "A".

E. Contractor shall furnish all tools, equipment, materials and supplies necessary to do all the work in a substantial, quality, and workmanlike manner.

F. Contractor shall perform all the work and provide all the labor required by and pursuant to this Agreement.

G. Contractor shall remove and clean up all rubbish, debris, excess material, tools and equipment from streets, alleys, parkways, open space and adjacent property that may have been used or worked on by the Contractor in connection with the performance of the work.

H. Contractor will be held responsible for the care, protection and condition of all work until final completion and acceptance thereof and will be required to make good at his own cost any damage or injury occurring from any cause resulting from Contractor's acts or omissions or the acts or omissions of its subcontractors or suppliers.

I. The Project shall be completed in an expeditious manner to limit the inconvenience to the property owners and tenants within the District and the general public utilizing the District's facilities.

J. To the extent applicable to this Agreement, Contractor acknowledges that it is aware of, has knowledge of, and understands the safety and maintenance of traffic (MOT) rules, regulations, and standards of the Florida Department of Transportation, including but not limited to the 2023 FDOT Design Standard for "Multilane Work Within the Travel Way Median or Outside Lane," and further agrees to strictly adhere to said all such rules, regulations, and standards in connection with all work performed under this Agreement, to which such rules, regulations, and standards are applicable. All cones, high-visibility apparel (vests), barricades, shall be provided by Contractor at its cost and expense.

K. All employees or agents of Contractor performing Work under this Agreement shall do so in a professional manner and in a uniform that identifies Contractor, and which includes a shirt (no tank tops) and pants/shorts.

N. Contractor Representative. Before starting work, Contractor shall designate a competent, authorized representative acceptable to District to represent and act for Contractor and shall inform District in writing of the name and address of such representative together with a clear definition of the scope of his or her authority to represent and act for Contractor and shall specify any and all limitations of such authority. All notices, determinations, instructions and other communications given to the authorized representatives of the Contractor shall be binding upon Contractor. Nothing contained herein shall be construed as modifying the Contractor's duty of supervision and fiscal management as provided for by Florida law.

O. District Representative. The District designates the District Manager who will have limited authority to act for the District in accordance with the terms of this Agreement. Upon request of the Contractor, the District will notify the Contractor in writing of the name of such representative(s). Any work performed by the Contractor without proper written authorization from the District Manager is performed at the Contractor's risk, and the District shall have no obligation to compensate the Contractor for such work.

SECTION 3. COMPENSATION.

Upon Contractor's completion of the Project described in this Agreement, District agrees to compensate the Contractor in a total amount not to exceed **FIVE THOUSAND EIGHT HUNDRED FIFTY AND 00/100 (\$5,850.00) DOLLARS** (See Exhibit "A"). It is understood and agreed that Contractor shall be responsible, at cost, for any permit fees required by Brevard County, any municipality, or other governing entity or agency having jurisdiction thereof (if any).

Payment of the final payment toward the contract amount set forth above will be made upon completion of the work necessary to complete the Project and after the Project has passed final inspection by the District, and any other applicable permitting agencies. Payment for any approved Additional Costs or approved Extra Work shall be made upon completion of the same and upon District's receipt and review of sufficient supporting documentation for such items. Invoices shall be generated from the Contractor and delivered to the District so that payments can be made in accordance with this payment schedule.

SECTION 4. EXAMINATION OF SITE. The Contractor agrees that he shall be held responsible for having examined the site(s), the location of all proposed work associated with the Project and has satisfied himself from his own personal knowledge and experience or professional advice as to the character, condition, location of the site, roads, sidewalks and paved paths, ground surface, monuments, other District structures, and other conditions surrounding and affecting the Project, and any physical characteristics of the job, in order that all costs pertaining to the Project have been included in the Contract Amount.

SECTION 5. INDEPENDENT CONTRACTOR. This Agreement does not create an employee/employer relationship between the parties. It is the intent of the parties that the Contractor is an independent contractor under this Agreement and not the District's employee for all purposes, including but not limited to, the application of the Fair Labor Standards Act minimum wage and overtime payments, Federal Insurance Contribution Act, the Social Security Act, the Federal Unemployment Tax Act, the provisions of the Internal Revenue Code, the State Workers' Compensation Act, and the State unemployment insurance law. Contractor shall retain sole and

absolute discretion in the judgment of the manner and means of carrying out Contractor's activities and responsibilities hereunder provided, and administrative procedures applicable to services rendered under this Agreement shall be those of Contractor, which policies of Contractor shall not conflict with District, or other government policies, rules or regulations. Contractor agrees that it is a separate and independent enterprise from the District, that it has full opportunity to find other business, that it has made its own investment in its business, and that it will utilize a high level of skill necessary to perform the work. This Agreement shall not be construed as creating any joint employment relationship between the Contractor and the District, and the District will not be liable for any obligation incurred by Contractor, including, but not limited to, unpaid minimum wages and/or overtime premiums.

SECTION 6. TERM AND TIME FOR PERFORMANCE. This Agreement shall commence upon signature and shall continue until the scope of work described herein is completed. The Project shall be completed in an expeditious manner to limit the inconvenience to the property owners and tenants within the District and the general public utilizing the District's facilities, and no later than September 4, 2026, weather permitting. The parties acknowledge that the estimated time to complete the project is forty-five (45) days. Additional Work may be added to this Agreement through the approval of an amendment to this Agreement, providing for a description of the additional work, the compensation to be paid to the Contractor, for such Additional Work, and the timeframe in which such Additional Work must be completed. This Agreement replaces any other Agreements for similar services between the District and Contractor.

SECTION 7. INDEMNIFICATION.

A. Contractor shall indemnify and hold harmless the District and its officers, agents and employees from and against all claims, damages, losses and expenses, including attorney's fees (incurred in court, out of court, on appeal, or in bankruptcy proceedings) arising out of or resulting from the performances of the work, bodily injury, sickness, disease or death, or to injury to or destruction of tangible property (other than the work itself), including the loss of use resulting therefrom when caused in whole or in part by any negligent act or omission of the Contractor, any Subcontractor, anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable, regardless of whether or not it is caused in part by a party indemnified hereunder.

B. In any and all claims against the District or any of its officers, agents or employees by any employee of the Contractor, any Subcontractor, anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable, the indemnification obligation shall not be limited in any way by any limitation in the amount of type of damages, compensation or benefits payable by or for the Contractor or any Subcontractor under Worker's Compensation Act, Disability Benefit Acts or other Employee Benefits Acts.

C. The Contractor shall be held responsible for any violation of law, rules, regulations or ordinances affecting in any way the conduct of all persons, engaged in or the materials or methods used by him, on the work. At the time of the execution of the Contract, the Contractor shall furnish to the District (to the District Manager) Certificates of Insurance evidencing the existence of the insurance policies as required herein.

D. Contractor agrees that nothing herein shall constitute or be construed as a waiver of the District's limitations on liability contained in Section 768.28, Florida Statutes, or in any

other statute.

SECTION 8. ENFORCEMENT. A default by either party under this Agreement shall entitle the other party to all remedies available at law or in equity, which shall include, but not be limited to, the right of damages, injunctive relief and specific performance.

SECTION 9. RECOVERY OF COSTS AND FEES. In the event that either party is required to enforce this Agreement by court proceedings or otherwise, then the prevailing party, to the extent permitted by Florida law, shall be entitled to recover from the other party all expenses, fees and costs incurred, including reasonable attorneys' fees and costs.

SECTION 10. CANCELLATION/TERMINATION. The District shall also have the right to cancel/terminate this Agreement (1) for convenience at any time and without any liability therefor prior to Contractor's initiating work under this Agreement (2) for convenience at any time upon payment to Contractor of documented costs and reasonable overhead and profit for completed work only, and (3) after seven (7) days written notice to Contractor for Contractor's failure to perform in accordance with the terms of this Agreement and Contractor's failure to cure the non-compliance.

SECTION 11. WARRANTY. The Contractor warrants its work against defects in materials or workmanship for a period of one (1) year from final acceptance by District. Any defects noted within this time period shall be timely corrected by Contractor at Contractor's expense. Contractor shall make the necessary corrections within ten (10) days of receipt of the written notice from District. The warranty herein is in addition to any manufacturer's warranties on the improvements, materials, or equipment installed as part of the Project.

SECTION 12. INSURANCE.

A. Contractor shall procure and maintain at its own expense and keep in effect during the full term of the Agreement a policy or policies of insurance which must include the following coverages and minimum limits of liability.

1. Worker's Compensation Insurance for statutory obligations imposed by Florida Workers' Compensation or Occupational Disease Laws, including, where applicable, the United States Longshoreman's and Harbor Worker's Act, the Federal Employers' Liability Act and the Jones Act. Employer's Liability Insurance shall be provided with a minimum of One Hundred Thousand and 00/100 Dollars (\$100,000.00) per accident. Contractor shall be responsible for the employment, conduct and control of its employees and for any injury sustained by such employees in the course of their employment.
2. Comprehensive General Liability (occurrence form), with the following minimum limits of liability, with no restrictive endorsements:

\$1,000,000 Combined Single Limit, per occurrence, Bodily Injury & Property Damage Coverage shall specifically include the following with minimum limits not less than those required for Bodily Injury Liability and Property Damage Liability:

- a. Premises and Operations;
- b. Independent Contractors;
- c. Product and Completed Operations Liability;
- d. Broad Form Property Damage; and
- e. Broad Form Contractual Coverage applicable to the Agreement and specifically insuring the indemnification and hold harmless agreement provided herein.
- f. Pollution Damage.

3. Automobile Liability with the following minimum limits of liability, with no restrictive endorsements:

\$500,000 Combined Single Limit, per occurrence

B. Prior to performance of this Agreement, Contractor shall submit to District copies of its required insurance coverages, specifically providing that the **Baytree Community Development District** (defined to mean the District, its officers, agents, employees, volunteers, and representatives) is an additional insured with respect to the required coverages and the operations of Contractor to the extent of the liabilities assumed by Contractor under this Agreement.

C. In the event the insurance certificate provided indicates that the insurance shall terminate and lapse during the period of this Agreement, then, in that event, Contractor shall furnish, at least thirty (30) calendar days prior to expiration of the date of such insurance, a renewed certificate of insurance as proof that equal and like coverage for the balance of that period of the Agreement and extension thereunder is in effect. District and Contractor shall not continue to purchase and sell materials under this Agreement unless all required insurance remains in full force and effect.

D. District does not in any way represent that the types and amounts of insurance required hereunder are sufficient or adequate to protect Contractor's interest or liabilities but are merely minimum requirements utilized by the District.

E. Insurance companies selected by Contractor must be acceptable to District. All of the policies of insurance so required to be purchased and maintained shall contain a provision or endorsement that the coverage afforded shall not be canceled, materially changed or renewal refused until at least thirty (30) calendar days written notice has been given to District by certified mail, return receipt requested.

F. The required insurance coverage shall be issued by an insurance company authorized and licensed to do business in the state of Florida, with a minimum rating of B+ to A+, in accordance with the latest edition of A.M. Best's Insurance Guide.

G. All required insurance policies shall preclude any underwriter's rights of recovery or subrogation against District with the express intention of the parties being that the required insurance coverage protects both parties as the primary coverage for any and all losses covered by the above-described insurance.

H. Contractor understands and agrees that any company issuing insurance to cover the requirements contained in this Agreement shall have no recourse against the District for payment or assessments in any form on any policy of insurance.

SECTION 13. CHANGES IN WORK.

A. District, without invalidating the Agreement, may order extra work or make changes by altering, adding to or deducting from the work, the Agreement sum being adjusted accordingly. All such work shall be executed under the conditions of the original Agreement. Any claim for extension of time caused thereby shall be made in writing at the time such change is ordered.

B. All change orders and adjustments shall be in writing and approved in advance, prior to work commencing, by the District, otherwise, no claim for extras will be allowed.

C. Claim of payment for extra work shall be submitted by the Contractor upon certified statement supported by receipted bills. No claim for extra work shall be allowed unless the requirements of subsection B of this section are satisfied.

SECTION 14. REMEDIES FOR DELAY.

A. In the event of any delay in the Project caused by any act or omission of the District, its agents or employees, by delays in the City or County's permitting/approval of the Project, by the act or omission of any other party other than the Contractor, its agents, employees or subcontractors, or delay caused by weather conditions or unavailability of materials, the sole remedy available to Contractor shall be by extension of the time allocated to complete the Project.

B. NO MONETARY DAMAGES SHALL BE CLAIMED BY OR AWARDED TO CONTRACTOR IN ASSOCIATION WITH ANY SUCH DELAY(s) IN THE PROJECT.

C. Failure on the part of Contractor to timely process a request for an extension of time to complete the work shall constitute a waiver by Contractor and Contractor shall be held responsible for completing the work within the time allocated by this Agreement.

D. All requests for extension of time to complete the work shall be made in writing to the District.

SECTION 15. NOTICES.

Whenever any party is required to give or deliver any notice to any other party, or desires to do so, such notices shall be sent by U.S. Certified Mail, Return Receipt Requested or Overnight Delivery by a recognized national overnight delivery service to:

DISTRICT: **Baytree Community Development District**
219 E. Livingston Street
Orlando, Florida 32801
Attention: District Manager

With copy to: **District Counsel**
Billing Cochran, P.A.
515 East Las Olas Boulevard, Suite 600
Fort Lauderdale, Florida 33301
Attention: Michael J. Pawelczyk, Esq.

CONTRACTOR: **Beach Electric, Inc.**
334 N. Orlando Avenue
Cocoa Beach, Florida 32931
Attention: Timothy W. Rhoads, President

Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays and legal holidays recognized by the United States government shall not be regarded as business days. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days written notice to the parties and addressees set forth in this Agreement.

SECTION 16. PUBLIC RECORDS.

A. Contractor shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

1. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
2. Upon the request of the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law; and
3. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the Agreement term and following completion of the Agreement if the Contractor does not transfer the records to the District; and
4. Upon completion of the Agreement, transfer, at no cost to the District, all public records in possession of the Contractor or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Contractor transfers all public records to the District upon completion of the Agreement, the Contractor shall destroy any duplicate public records that are exempt or confidential and exempt

from public disclosure requirements. If the Contractor keeps and maintains public records upon completion of the Agreement, the Contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

B. Contractor acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in possession of the Contractor, the Contractor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Contractor acknowledges that should Contractor fail to provide the public records to the District within a reasonable time, Contractor may be subject to penalties pursuant to Section 119.10, Florida Statutes.

C. IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT/CONTRACT, THE CONTRACTOR MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:

**GOVERNMENTAL MANAGEMENT SERVICES-
CENTRAL FLORIDA, LLC
219 E. LIVINGSTON STREET
ORLANDO, FLORIDA 32801
TELEPHONE: (407) 613-2944
EMAIL: jlebrun@gmscfl.com**

SECTION 17. INTERPRETATION OF AGREEMENT; AMBIGUITIES. It is expressly agreed that, under no circumstances, conditions or situations, shall this Agreement be more strongly construed against the District than against the Contractor. Any ambiguity or uncertainties in the specifications shall be interpreted and construed by the District, whose decision shall be final and binding upon all parties.

SECTION 18. ENTIRE AGREEMENT. This instrument, including its incorporated exhibits, shall constitute the final and complete expression of the agreement between the parties relating to the subject matter of this Agreement.

SECTION 19. AMENDMENT. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing, which is executed by both of the parties hereto.

SECTION 20. ASSIGNMENT. Neither the District nor the Contractor may assign their rights, duties, or obligations under this Agreement or any monies to become due hereunder without the prior written approval of the other.

SECTION 21. APPLICABLE LAW. This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida.

SECTION 22. CONFLICTS. To the extent that there is conflict with respect to any provisions of this Agreement or the Proposal, the provision of the main body of the Agreement shall govern over the Proposal.

SECTION 23. ACCEPTANCE OF PROPOSAL. District's acceptance of the Contractor's Proposal set forth in Exhibit "A" is expressly contingent upon the parties executing this Agreement instrument in full and with the understanding by all parties that Contractor is being ordered to perform the Project described in Exhibit "A".

SECTION 24. VENUE. In the event of any litigation arising out of this Agreement or the performance thereof, venue shall be Brevard County, Florida.

SECTION 25. E-VERIFY. The Contractor, on behalf of itself and its subcontractors, hereby warrants compliance with all federal immigration laws and regulations applicable to their employees. The Contractor further agrees that the District is a public employer subject to the E-Verify requirements provided in Section 448.095, Florida Statutes, and such provisions of said statute are applicable to this Agreement, including, but not limited to registration with and use of the E-Verify system. The Contractor agrees to utilize the E-Verify system to verify work authorization status of all newly hired employees. Contractor shall provide sufficient evidence that it is registered with the E-Verify system before commencement of performance under this Agreement. If the District has a good faith belief that the Contractor is in violation of Section 448.09(1), Florida Statutes, or has knowingly hired, recruited, or referred an alien that is not duly authorized to work by the federal immigration laws or the Attorney General of the United States for employment under this Agreement, the District shall terminate this Agreement. The Contractor shall require an affidavit from each subcontractor providing that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. The Contractor shall retain a copy of each such affidavit for the term of this Agreement and all renewals thereof. If the District has a good faith belief that a subcontractor of the Contractor is in violation of Section 448.09(1), Florida Statutes, or is performing work under this Agreement has knowingly hired, recruited, or referred an alien that is not duly authorized to work by the federal immigration laws or the Attorney General of the United States for employment under this Agreement, the District shall promptly notify the Contractor and order the Contractor to immediately terminate its subcontract with the subcontractor. The Contractor shall be liable for any additional costs incurred by the District as a result of the termination of any contract, including this Agreement, based on Contractor's failure to comply with the E-Verify requirements referenced in this subsection.

SECTION 26. RESPONSIBLE VENDOR DETERMINATION. Contractor is hereby notified that Section 287.05701, Florida Statutes, requires that the District may not request documentation of or consider a contractor's, vendor's, or service provider's social, political, or ideological interests

when determining if the contractor, vendor, or service provider is a responsible contractor, vendor, or service provider.

SECTION 27. SCRUTINIZED COMPANY OR OTHER ENTITY CERTIFICATION. Contractor hereby certifies that as of the date below Contractor is not listed on a scrutinized companies or other entities list created pursuant to Sections 215.4725, 215.473, or 287.135, Florida Statutes. Pursuant to Section 287.135, Florida Statutes, Contractor further certifies that:

- A. For agreements of one hundred thousand dollars or more, at the time of bidding on, submitting a proposal for, or entering into or renewing this Agreement, Contractor is not on the Scrutinized Company or Other Entities that Boycott Israel List and is not participating in a boycott of Israel such that is not refusing to deal, terminating business activities, or taking other actions to limit commercial relations with Israel, or persons or entities doing business in Israel or in Israeli-controlled territories, in a discriminatory manner.
- B. For agreements of one million dollars or more, at the time of bidding on, submitting a proposal for, or entering into or renewing this Agreement:
 - 1. Contractor does not appear on the Scrutinized Companies with Activities in Sudan List.
 - 2. Contractor does not appear on the Scrutinized Companies with Activities in Iran Terrorism Sectors List.
 - 3. Contractor is not engaged in business operations in Cuba or Syria.

Contractor understands that this Agreement may be terminated at the option of the District if Contractor is found to have been placed on the Scrutinized Companies that Boycott Israel List, the Scrutinized Companies or Other Entities that Boycott Israel List, or is engaged in a boycott of Israel, or, if this Agreement is for one million dollars or more, been placed on the Scrutinized Companies with Activities in Sudan List, or been placed on a list created pursuant to Section 215.473, Florida Statutes, relating to scrutinized active business operations in Iran, or been engaged in business operations in Cuba or Syria, or found to have submitted a false certification pursuant to this paragraph herein or Section 287.135(5), Florida Statutes.

SECTION 28. CONVICTED VENDOR LIST. Contractor hereby certifies that neither Contractor nor any of its affiliates are currently on the Convicted Vendor List maintained pursuant to Section 287.133, Florida Statutes. Pursuant to Section 287.133(2)(a), Florida Statutes, a person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity; may not submit a bid, proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids, proposals, or replies on leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity; and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017, Florida Statutes, for CATEGORY TWO for a period of thirty-six (36) months following the date of being placed on the convicted vendor list.

SECTION 29. PROTECTION OF PROPERTY AND PUBLIC.

A. Contractor shall continually maintain adequate protection of all District property, real, tangible and otherwise, from damage and shall protect public and private property from injury or loss arising in connection with the Work provided pursuant to this Agreement. Contractor shall make redress for any such damage, injury or loss. Contractor shall adequately protect adjacent property as provided by law and this Agreement.

B. Contractor shall erect and properly maintain at all times, as required by the conditions and progress of the Work, all necessary safeguards, including sufficient lights and danger signals on or near the area or areas where the Work is being performed, from sunset to sunrise. Contractor shall erect suitable railing, barricades, or other protective devices about unfinished Work, open trenches, embankments, or other hazards and obstructions to traffic, as necessary. Contractor shall take all necessary precautions to prevent accidents and injuries to persons or property in connection with the performance of this Agreement.

C. Contractor shall in every respect be responsible for, and shall replace and make good all loss, injury, or damage to the premises (including but not limited to landscaping, walks, drives, structures, or other facilities) on the premises and/or property of District's of any land adjoining any work sites, which may be caused by Contractor or Contractor's employees or subcontractors, or which he or they might have prevented. Contractor shall, at all times while the work is in progress, use extraordinary care to see that adjacent buildings are not endangered in any way by reason of fire, water, or construction or maintenance operations, and to this end shall take such steps as may be necessary or directed, to protect the property therefrom; the same care shall be exercised by all Contractor's and subcontractor's employees.

D. Buildings, sidewalks, fences, shade trees, lawns, irrigation systems, and all other improvements shall be duly protected from damage by Contractor.

E. Contractor shall use due care to protect the property of the District, its residents, and landowners from damage. Contractor agrees to repair any damage resulting from Contractor's activities and Work within twenty-four (24) hours.

SECTION 30. ANTI-HUMAN TRAFFICKING AFFIDAVIT. Contractor shall provide the District with an affidavit executed by an officer or representative of the Contractor under penalty of perjury attesting that the Contractor does not use coercion for labor or services as defined in Section 787.06(14), Florida Statutes.

[THE REMAINDER OF THIS PAGE IS INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the parties hereto have signed this Agreement on the day and year first written above.

ATTEST:

**BAYTREE COMMUNITY
DEVELOPMENT DISTRICT**

Print name: _____
Secretary/Assistant Secretary

Print name: _____
Chairman/Vice-Chairman

_____ day of _____, 2026

WITNESSES: (not needed if this instrument is
executed via DocuSign in accordance with the
requirements of Chapter 688, F.S.)

CONTRACTOR:

BEACH ELECTRIC, INC., a Florida
corporation

[PRINT NAME OF WITNESS]

By: _____

Print name: _____

[PRINT NAME OF WITNESS]

Title: _____

(CORPORATE SEAL)

_____ day of _____, 2026

EXHIBIT “A”

PROPOSAL



Beach Electric Inc.

Baytree Community
Baytree Community
201 Baytree Dr
Melbourne, FL 32940

(865) 603-3650
rszozda@gmscfl.com

ESTIMATE	#212786
ESTIMATE DATE	Jun 22, 2026
EXPIRATION DATE	Jul 23, 2026

CONTACT US

334 N Orlando Ave
Cocoa Beach, FL 32931

(321) 783-7030
beachelectriccb@hotmail.com

ESTIMATE

Rear Guard Shack Service Replacement

Services

Rear Guard Shack Service Replacement Proposal

Replacement of the existing deteriorated electrical service at the rear guard shack. Work includes full removal of rusted service equipment and failed structural mounting, installation of new service equipment, grounding system upgrades, surge protection, inspection coordination, and utility reconnection.

Scope of Work

1. Coordinate with Florida Power & Light (FPL) for scheduled de-energization of existing electrical service.
2. Remove and properly dispose of the deteriorated equipment and mounting post.
3. Install (2) new pressure-treated structural posts for service mounting.
4. Install (2) Veranda-style protective coverings for post weather protection.
5. Mount equipment using stainless steel strut, stainless steel hardware, and stainless steel strapping for corrosion resistance.
6. Install new service rated aluminum meter enclosure and 150-amp main service disconnect with panel-mounted Surge Protective Device (SPD).
7. Install new copper grounding electrode system including (2) grounding electrodes, continuous #4 THHN grounding electrode conductor, and an Intersystem Bonding Termination (IBT).
8. Coordinate required inspection with Brevard County Building Department.
9. Upon approval, permit will be closed by the Authority Having Jurisdiction (AHJ), and FPL will be notified for service re-energization.
10. Test service for proper voltage, grounding continuity, and protective device operation.

Project Notes - Proposal Notes & Exclusions

1. This agreement includes only the work specifically outlined in the "Scope of Work." Any additional work requested or required will be handled through a written change order and must be approved prior to proceeding.
2. This proposal covers electrical work only. It does not include plumbing, HVAC, or any cosmetic restoration work.
3. Pricing is based on conditions that are visible and accessible at the time of the estimate. Additional costs may apply if unforeseen conditions are encountered, such as concealed wiring issues, previously non-compliant installations, damaged materials, or restricted access.

Building Permits & Inspections - Electrical Permitting

Electrical permits are required for most electrical projects to verify that all work complies with the current applicable National Electrical Code (NEC), building codes, safety standards, and local jurisdiction requirements.

Our team handles the permitting process on your behalf to help protect your investment, ensure code compliance, and reduce the risk of costly corrections, delays, or future issues. This service includes permit application, plan review (when required), inspections, final approval by the Authority Having Jurisdiction (AHJ), and permit closure.

Permit services do not include the preparation of blueprints, electrical system design, engineering services, or stamped drawings. If such documents are required by the AHJ, they must be provided by others under a separate agreement.

Subtotal	\$3,550.00
Total	\$3,550.00

Front Entrance Lighting Panel Replacement

Services

Front Entrance Lighting Panel Replacement Proposal

Replacement of the existing deteriorated lighting panel at the front entrance. Work includes full removal of rusted panel and circuit breakers, installation of new panel and circuit breakers, surge protection, inspection coordination, and utility reconnection.

Scope of Work

1. Coordinate with Florida Power & Light (FPL) for scheduled de-energization of existing electrical service.

2. Remove and properly dispose of panel and circuit breakers in accordance with local regulations.

3. Install new NEMA 3R outdoor service-rated rated panel.

4. Install new circuit breakers for existing lighting circuits.

5. Reconnect existing lighting junction boxes and timer.

6. Install whole-service Surge Protective Device (SPD).

7. Coordinate required inspection with Brevard County Building Department.

8. Upon approval, permit will be closed by the Authority Having Jurisdiction (AHJ), and FPL will be notified for service re-energization.

9. Test service panel and breakers for proper voltage, grounding continuity, and protective device operation.

Project Notes - Proposal Notes & Exclusions

1. This agreement includes only the work specifically outlined in the "Scope of Work." Any additional work requested or required will be handled through a written change order and must be approved prior to proceeding.

2. This proposal covers electrical work only. It does not include plumbing, HVAC or any cosmetic restoration work.

3. Pricing is based on conditions that are visible and accessible at the time of the estimate. Additional costs may apply if unforeseen conditions are encountered, such as concealed wiring issues, previously non-compliant installations, damaged materials, or restricted access.

Building Permits & Inspections - Electrical Permitting

Electrical permits are required for most electrical projects to verify that all work complies with the current applicable National Electrical Code (NEC), building codes, safety standards, and local jurisdiction requirements.

Our team handles the permitting process on your behalf to help protect your investment, ensure code compliance, and reduce the risk of costly corrections, delays, or future issues. This service includes permit application, plan review (when required), inspections, final approval by the Authority Having Jurisdiction (AHJ), and permit closure.

Permit services do not include the preparation of blueprints, electrical system design, engineering services, or stamped drawings. If such documents are required by the AHJ, they must be provided by others under a separate agreement.

Thank you for supporting a local business and choosing Beach Electric for your electrical needs!

SECTION E

**SMALL PROJECT AGREEMENT
(Gate Motor Replacement 2026)**

THIS SMALL PROJECT AGREEMENT is made and entered into this ____ day of _____, 2026 (the “Agreement”), by and between:

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

and

GATE CONTROL TECHNOLOGIES, INC., a Florida corporation, whose principal and mailing address is, 395 Richard Road, Unit B, Rockledge, Florida 32955 (the “Contractor”).

RECITALS

WHEREAS, the District is a local unit of special purpose government established pursuant to and governed by Chapter 190, Florida Statutes; and

WHEREAS, the District desires to secure the services of a contractor to purchase and install one (1) Magna Q barrier arm operator, including a fifteen-foot (15') barrier arm, one (1) Magna Q LED strip and safety edge combination for the barrier arm, together with all related commercial installation services, labor, materials, equipment, and appurtenances necessary for a complete installation, as more particularly detailed in Estimate No. 10701 dated July 9, 2026, which Proposal is attached hereto and incorporated herein as Exhibit “A” (the “Proposal”); and

WHEREAS, the Board of Supervisors of the District at its meeting of August 5, 2026, authorized the proper District officials to enter into this Agreement with Contractor; and

WHEREAS, Contractor represents that it is qualified and possesses the necessary equipment, skill, labor, licenses, and experience to perform the Work as detailed in this Agreement.

NOW, THEREFORE, in consideration of the recitals, agreements, and mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the parties, the parties agree as follows:

SECTION 1. RECITALS. The recitals so stated are true and correct and by this reference are incorporated, inclusive of the above referenced exhibits, into and form a material part of this Agreement.

SECTION 2. DUTIES

A. The duties, obligations, and responsibilities of the Contractor are those as more particularly described in this Agreement and the Exhibits attached hereto and incorporated herein.

B. Contractor shall be solely responsible for the means, manner and methods by which its duties, obligations and responsibilities are met in accordance with this Agreement and industry standards.

C. Contractor shall report to the District Manager or his or her designee.

D. Contractor shall furnish all materials, supplies, machines, equipment, tools, superintendents, labor, insurance, bonds and other accessories and services necessary to complete said Project in accordance herewith and with the conditions and prices as stated herein, and in Exhibit "A".

E. Contractor shall furnish all tools, equipment, materials and supplies necessary to do all the work in a substantial, quality, and workmanlike manner.

F. Contractor shall perform all the work and provide all the labor required by and pursuant to this Agreement.

G. Contractor shall remove and clean up all rubbish, debris, excess material, tools and equipment from streets, alleys, parkways, open space and adjacent property that may have been used or worked on by the Contractor in connection with the performance of the work.

H. Contractor will be held responsible for the care, protection and condition of all work until final completion and acceptance thereof and will be required to make good at his own cost any damage or injury occurring from any cause resulting from Contractor's acts or omissions or the acts or omissions of its subcontractors or suppliers.

I. The Project shall be completed in an expeditious manner to limit the inconvenience to the property owners and tenants within the District and the general public utilizing the District's facilities.

J. To the extent applicable to this Agreement, Contractor acknowledges that it is aware of, has knowledge of, and understands the safety and maintenance of traffic (MOT) rules, regulations, and standards of the Florida Department of Transportation, including but not limited to the 2023 FDOT Design Standard for "Multilane Work Within the Travel Way Median or Outside Lane," and further agrees to strictly adhere to said all such rules, regulations, and standards in connection with all work performed under this Agreement, to which such rules, regulations, and standards are applicable. All cones, high-visibility apparel (vests), barricades, shall be provided by Contractor at its cost and expense.

K. All employees or agents of Contractor performing Work under this Agreement shall do so in a professional manner and in a uniform that identifies Contractor, and which includes a shirt (no tank tops) and pants/shorts.

N. Contractor Representative. Before starting work, Contractor shall designate a competent, authorized representative acceptable to District to represent and act for Contractor and shall inform District in writing of the name and address of such representative together with a clear definition of the scope of his or her authority to represent and act for Contractor and shall specify any and all limitations of such authority. All notices, determinations, instructions and other communications given to the authorized representatives of the Contractor shall be binding upon Contractor. Nothing contained herein shall be construed as modifying the Contractor's duty of supervision and fiscal management as provided for by Florida law.

O. District Representative. The District designates the District Manager who will have limited authority to act for the District in accordance with the terms of this Agreement. Upon request of the Contractor, the District will notify the Contractor in writing of the name of such representative(s). Any work performed by the Contractor without proper written authorization from the District Manager is performed at the Contractor's risk, and the District shall have no obligation to compensate the Contractor for such work.

SECTION 3. COMPENSATION.

Upon Contractor's completion of the Project described in this Agreement, District agrees to compensate the Contractor in a total amount not to exceed **FOUR THOUSAND NINE HUNDRED THIRTY-EIGHT AND 64/100 (\$4,938.64) DOLLARS** (See Exhibit "A"). It is understood and agreed that District shall be responsible, at cost, for any permit fees required by Brevard County, any municipality, or other governing entity or agency having jurisdiction thereof (if any).

Payment of the final payment toward the contract amount set forth above will be made upon completion of the work necessary to complete the Project and after the Project has passed final inspection by the District, and any other applicable permitting agencies. Payment for any approved Additional Costs or approved Extra Work shall be made upon completion of the same and upon District's receipt and review of sufficient supporting documentation for such items. Invoices shall be generated from the Contractor and delivered to the District so that payments can be made in accordance with this payment schedule.

SECTION 4. EXAMINATION OF SITE. The Contractor agrees that he shall be held responsible for having examined the site(s), the location of all proposed work associated with the Project and has satisfied himself from his own personal knowledge and experience or professional advice as to the character, condition, location of the site, roads, sidewalks and paved paths, ground surface, monuments, other District structures, and other conditions surrounding and affecting the Project, and any physical characteristics of the job, in order that all costs pertaining to the Project have been included in the Contract Amount.

SECTION 5. INDEPENDENT CONTRACTOR. This Agreement does not create an employee/employer relationship between the parties. It is the intent of the parties that the Contractor is an independent contractor under this Agreement and not the District's employee for all purposes, including but not limited to, the application of the Fair Labor Standards Act minimum wage and overtime payments, Federal Insurance Contribution Act, the Social Security Act, the Federal Unemployment Tax Act, the provisions of the Internal Revenue Code, the State Workers' Compensation Act, and the State unemployment insurance law. Contractor shall retain sole and

absolute discretion in the judgment of the manner and means of carrying out Contractor's activities and responsibilities hereunder provided, and administrative procedures applicable to services rendered under this Agreement shall be those of Contractor, which policies of Contractor shall not conflict with District, or other government policies, rules or regulations. Contractor agrees that it is a separate and independent enterprise from the District, that it has full opportunity to find other business, that it has made its own investment in its business, and that it will utilize a high level of skill necessary to perform the work. This Agreement shall not be construed as creating any joint employment relationship between the Contractor and the District, and the District will not be liable for any obligation incurred by Contractor, including, but not limited to, unpaid minimum wages and/or overtime premiums.

SECTION 6. TERM AND TIME FOR PERFORMANCE. This Agreement shall commence upon signature and shall continue until the scope of work described herein is completed. The Project shall be completed in an expeditious manner to limit the inconvenience to the property owners and tenants within the District and the general public utilizing the District's facilities, and no later than September 4, 2026, weather permitting. The parties acknowledge that the estimated time to complete the project is forty-five (45) days. Additional Work may be added to this Agreement through the approval of an amendment to this Agreement, providing for a description of the additional work, the compensation to be paid to the Contractor, for such Additional Work, and the timeframe in which such Additional Work must be completed. This Agreement replaces any other Agreements for similar services between the District and Contractor.

SECTION 7. INDEMNIFICATION.

A. Contractor shall indemnify and hold harmless the District and its officers, agents and employees from and against all claims, damages, losses and expenses, including attorney's fees (incurred in court, out of court, on appeal, or in bankruptcy proceedings) arising out of or resulting from the performances of the work, bodily injury, sickness, disease or death, or to injury to or destruction of tangible property (other than the work itself), including the loss of use resulting therefrom when caused in whole or in part by any negligent act or omission of the Contractor, any Subcontractor, anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable, regardless of whether or not it is caused in part by a party indemnified hereunder.

B. In any and all claims against the District or any of its officers, agents or employees by any employee of the Contractor, any Subcontractor, anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable, the indemnification obligation shall not be limited in any way by any limitation in the amount of type of damages, compensation or benefits payable by or for the Contractor or any Subcontractor under Worker's Compensation Act, Disability Benefit Acts or other Employee Benefits Acts.

C. The Contractor shall be held responsible for any violation of law, rules, regulations or ordinances affecting in any way the conduct of all persons, engaged in or the materials or methods used by him, on the work. At the time of the execution of the Contract, the Contractor shall furnish to the District (to the District Manager) Certificates of Insurance evidencing the existence of the insurance policies as required herein.

D. Contractor agrees that nothing herein shall constitute or be construed as a waiver of the District's limitations on liability contained in Section 768.28, Florida Statutes, or in any

other statute.

SECTION 8. ENFORCEMENT. A default by either party under this Agreement shall entitle the other party to all remedies available at law or in equity, which shall include, but not be limited to, the right of damages, injunctive relief and specific performance.

SECTION 9. RECOVERY OF COSTS AND FEES. In the event that either party is required to enforce this Agreement by court proceedings or otherwise, then the prevailing party, to the extent permitted by Florida law, shall be entitled to recover from the other party all expenses, fees and costs incurred, including reasonable attorneys' fees and costs.

SECTION 10. CANCELLATION/TERMINATION. The District shall also have the right to cancel/terminate this Agreement (1) for convenience at any time and without any liability therefor prior to Contractor's initiating work under this Agreement (2) for convenience at any time upon payment to Contractor of documented costs and reasonable overhead and profit for completed work only, and (3) after seven (7) days written notice to Contractor for Contractor's failure to perform in accordance with the terms of this Agreement and Contractor's failure to cure the non-compliance.

SECTION 11. WARRANTY. The Contractor warrants its work against defects in materials or workmanship for a period of one (1) year from final acceptance by District. Any defects noted within this time period shall be timely corrected by Contractor at Contractor's expense. Contractor shall make the necessary corrections within ten (10) days of receipt of the written notice from District. The warranty herein is in addition to any manufacturer's warranties on the improvements, materials, or equipment installed as part of the Project.

SECTION 12. INSURANCE.

A. Contractor shall procure and maintain at its own expense and keep in effect during the full term of the Agreement a policy or policies of insurance which must include the following coverages and minimum limits of liability.

1. Worker's Compensation Insurance for statutory obligations imposed by Florida Workers' Compensation or Occupational Disease Laws, including, where applicable, the United States Longshoreman's and Harbor Worker's Act, the Federal Employers' Liability Act and the Jones Act. Employer's Liability Insurance shall be provided with a minimum of One Hundred Thousand and 00/100 Dollars (\$100,000.00) per accident. Contractor shall be responsible for the employment, conduct and control of its employees and for any injury sustained by such employees in the course of their employment.
2. Comprehensive General Liability (occurrence form), with the following minimum limits of liability, with no restrictive endorsements:

\$1,000,000 Combined Single Limit, per occurrence, Bodily Injury & Property Damage Coverage shall specifically include the following with minimum limits not less than those required for Bodily Injury Liability and Property Damage Liability:

- a. Premises and Operations;
- b. Independent Contractors;
- c. Product and Completed Operations Liability;
- d. Broad Form Property Damage; and
- e. Broad Form Contractual Coverage applicable to the Agreement and specifically insuring the indemnification and hold harmless agreement provided herein.
- f. Pollution Damage.

3. Automobile Liability with the following minimum limits of liability, with no restrictive endorsements:

\$1,000,000 Combined Single Limit, per occurrence

B. Prior to performance of this Agreement, Contractor shall submit to District copies of its required insurance coverages, specifically providing that the **Baytree Community Development District** (defined to mean the District, its officers, agents, employees, volunteers, and representatives) is an additional insured with respect to the required coverages and the operations of Contractor to the extent of the liabilities assumed by Contractor under this Agreement.

C. In the event the insurance certificate provided indicates that the insurance shall terminate and lapse during the period of this Agreement, then, in that event, Contractor shall furnish, at least thirty (30) calendar days prior to expiration of the date of such insurance, a renewed certificate of insurance as proof that equal and like coverage for the balance of that period of the Agreement and extension thereunder is in effect. District and Contractor shall not continue to purchase and sell materials under this Agreement unless all required insurance remains in full force and effect.

D. District does not in any way represent that the types and amounts of insurance required hereunder are sufficient or adequate to protect Contractor's interest or liabilities but are merely minimum requirements utilized by the District.

E. Insurance companies selected by Contractor must be acceptable to District. All of the policies of insurance so required to be purchased and maintained shall contain a provision or endorsement that the coverage afforded shall not be canceled, materially changed or renewal refused until at least thirty (30) calendar days written notice has been given to District by certified mail, return receipt requested.

F. The required insurance coverage shall be issued by an insurance company authorized and licensed to do business in the state of Florida, with a minimum rating of B+ to A+, in accordance with the latest edition of A.M. Best's Insurance Guide.

G. All required insurance policies shall preclude any underwriter's rights of recovery or subrogation against District with the express intention of the parties being that the required insurance coverage protects both parties as the primary coverage for any and all losses covered by the above-described insurance.

H. Contractor understands and agrees that any company issuing insurance to cover the requirements contained in this Agreement shall have no recourse against the District for payment or assessments in any form on any policy of insurance.

SECTION 13. CHANGES IN WORK.

A. District, without invalidating the Agreement, may order extra work or make changes by altering, adding to or deducting from the work, the Agreement sum being adjusted accordingly. All such work shall be executed under the conditions of the original Agreement. Any claim for extension of time caused thereby shall be made in writing at the time such change is ordered.

B. All change orders and adjustments shall be in writing and approved in advance, prior to work commencing, by the District, otherwise, no claim for extras will be allowed.

C. Claim of payment for extra work shall be submitted by the Contractor upon certified statement supported by receipted bills. No claim for extra work shall be allowed unless the requirements of subsection B of this section are satisfied.

SECTION 14. REMEDIES FOR DELAY.

A. In the event of any delay in the Project caused by any act or omission of the District, its agents or employees, by delays in the City or County's permitting/approval of the Project, by the act or omission of any other party other than the Contractor, its agents, employees or subcontractors, or delay caused by weather conditions or unavailability of materials, the sole remedy available to Contractor shall be by extension of the time allocated to complete the Project.

B. NO MONETARY DAMAGES SHALL BE CLAIMED BY OR AWARDED TO CONTRACTOR IN ASSOCIATION WITH ANY SUCH DELAY(s) IN THE PROJECT.

C. Failure on the part of Contractor to timely process a request for an extension of time to complete the work shall constitute a waiver by Contractor and Contractor shall be held responsible for completing the work within the time allocated by this Agreement.

D. All requests for extension of time to complete the work shall be made in writing to the District.

SECTION 15. NOTICES.

Whenever any party is required to give or deliver any notice to any other party, or desires to do so, such notices shall be sent by U.S. Certified Mail, Return Receipt Requested or Overnight Delivery by a recognized national overnight delivery service to:

DISTRICT: **Baytree Community Development District**
219 E. Livingston Street
Orlando, Florida 32801
Attention: District Manager

With copy to: **District Counsel**
Billing Cochran, P.A.
515 East Las Olas Boulevard, Suite 600
Fort Lauderdale, Florida 33301
Attention: Michael J. Pawelczyk, Esq.

CONTRACTOR: **Gate Control Technologies, Inc.**
395 Richard Road, Unit B
Rockledge, Florida 32955
Attention: David Glenn, President

Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays and legal holidays recognized by the United States government shall not be regarded as business days. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days written notice to the parties and addressees set forth in this Agreement.

SECTION 16. PUBLIC RECORDS.

A. Contractor shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

1. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
2. Upon the request of the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law; and
3. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the Agreement term and following completion of the Agreement if the Contractor does not transfer the records to the District; and
4. Upon completion of the Agreement, transfer, at no cost to the District, all public records in possession of the Contractor or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Contractor transfers all public records to the District upon completion of the Agreement, the Contractor shall destroy any duplicate public records that are exempt or confidential and exempt

from public disclosure requirements. If the Contractor keeps and maintains public records upon completion of the Agreement, the Contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

B. Contractor acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in possession of the Contractor, the Contractor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Contractor acknowledges that should Contractor fail to provide the public records to the District within a reasonable time, Contractor may be subject to penalties pursuant to Section 119.10, Florida Statutes.

C. IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT/CONTRACT, THE CONTRACTOR MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:

**GOVERNMENTAL MANAGEMENT SERVICES-
CENTRAL FLORIDA, LLC
219 E. LIVINGSTON STREET
ORLANDO, FLORIDA 32801
TELEPHONE: (407) 613-2944
EMAIL: jlebrun@gmscfl.com**

SECTION 17. INTERPRETATION OF AGREEMENT; AMBIGUITIES. It is expressly agreed that, under no circumstances, conditions or situations, shall this Agreement be more strongly construed against the District than against the Contractor. Any ambiguity or uncertainties in the specifications shall be interpreted and construed by the District, whose decision shall be final and binding upon all parties.

SECTION 18. ENTIRE AGREEMENT. This instrument, including its incorporated exhibits, shall constitute the final and complete expression of the agreement between the parties relating to the subject matter of this Agreement.

SECTION 19. AMENDMENT. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing, which is executed by both of the parties hereto.

SECTION 20. ASSIGNMENT. Neither the District nor the Contractor may assign their rights, duties, or obligations under this Agreement or any monies to become due hereunder without the prior written approval of the other.

SECTION 21. APPLICABLE LAW. This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida.

SECTION 22. CONFLICTS. To the extent that there is conflict with respect to any provisions of this Agreement or the Proposal, the provision of the main body of the Agreement shall govern over the Proposal.

SECTION 23. ACCEPTANCE OF PROPOSAL. District's acceptance of the Contractor's Proposal set forth in Exhibit "A" is expressly contingent upon the parties executing this Agreement instrument in full and with the understanding by all parties that Contractor is being ordered to perform the Project described in Exhibit "A".

SECTION 24. VENUE. In the event of any litigation arising out of this Agreement or the performance thereof, venue shall be Brevard County, Florida.

SECTION 25. E-VERIFY. The Contractor, on behalf of itself and its subcontractors, hereby warrants compliance with all federal immigration laws and regulations applicable to their employees. The Contractor further agrees that the District is a public employer subject to the E-Verify requirements provided in Section 448.095, Florida Statutes, and such provisions of said statute are applicable to this Agreement, including, but not limited to registration with and use of the E-Verify system. The Contractor agrees to utilize the E-Verify system to verify work authorization status of all newly hired employees. Contractor shall provide sufficient evidence that it is registered with the E-Verify system before commencement of performance under this Agreement. If the District has a good faith belief that the Contractor is in violation of Section 448.09(1), Florida Statutes, or has knowingly hired, recruited, or referred an alien that is not duly authorized to work by the federal immigration laws or the Attorney General of the United States for employment under this Agreement, the District shall terminate this Agreement. The Contractor shall require an affidavit from each subcontractor providing that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. The Contractor shall retain a copy of each such affidavit for the term of this Agreement and all renewals thereof. If the District has a good faith belief that a subcontractor of the Contractor is in violation of Section 448.09(1), Florida Statutes, or is performing work under this Agreement has knowingly hired, recruited, or referred an alien that is not duly authorized to work by the federal immigration laws or the Attorney General of the United States for employment under this Agreement, the District shall promptly notify the Contractor and order the Contractor to immediately terminate its subcontract with the subcontractor. The Contractor shall be liable for any additional costs incurred by the District as a result of the termination of any contract, including this Agreement, based on Contractor's failure to comply with the E-Verify requirements referenced in this subsection.

SECTION 26. RESPONSIBLE VENDOR DETERMINATION. Contractor is hereby notified that Section 287.05701, Florida Statutes, requires that the District may not request documentation of or consider a contractor's, vendor's, or service provider's social, political, or ideological interests

when determining if the contractor, vendor, or service provider is a responsible contractor, vendor, or service provider.

SECTION 27. SCRUTINIZED COMPANY OR OTHER ENTITY CERTIFICATION. Contractor hereby certifies that as of the date below Contractor is not listed on a scrutinized companies or other entities list created pursuant to Sections 215.4725, 215.473, or 287.135, Florida Statutes. Pursuant to Section 287.135, Florida Statutes, Contractor further certifies that:

- A. For agreements of one hundred thousand dollars or more, at the time of bidding on, submitting a proposal for, or entering into or renewing this Agreement, Contractor is not on the Scrutinized Company or Other Entities that Boycott Israel List and is not participating in a boycott of Israel such that is not refusing to deal, terminating business activities, or taking other actions to limit commercial relations with Israel, or persons or entities doing business in Israel or in Israeli-controlled territories, in a discriminatory manner.
- B. For agreements of one million dollars or more, at the time of bidding on, submitting a proposal for, or entering into or renewing this Agreement:
 - 1. Contractor does not appear on the Scrutinized Companies with Activities in Sudan List.
 - 2. Contractor does not appear on the Scrutinized Companies with Activities in Iran Terrorism Sectors List.
 - 3. Contractor is not engaged in business operations in Cuba or Syria.

Contractor understands that this Agreement may be terminated at the option of the District if Contractor is found to have been placed on the Scrutinized Companies that Boycott Israel List, the Scrutinized Companies or Other Entities that Boycott Israel List, or is engaged in a boycott of Israel, or, if this Agreement is for one million dollars or more, been placed on the Scrutinized Companies with Activities in Sudan List, or been placed on a list created pursuant to Section 215.473, Florida Statutes, relating to scrutinized active business operations in Iran, or been engaged in business operations in Cuba or Syria, or found to have submitted a false certification pursuant to this paragraph herein or Section 287.135(5), Florida Statutes.

SECTION 28. CONVICTED VENDOR LIST. Contractor hereby certifies that neither Contractor nor any of its affiliates are currently on the Convicted Vendor List maintained pursuant to Section 287.133, Florida Statutes. Pursuant to Section 287.133(2)(a), Florida Statutes, a person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity; may not submit a bid, proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids, proposals, or replies on leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity; and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017, Florida Statutes, for CATEGORY TWO for a period of thirty-six (36) months following the date of being placed on the convicted vendor list.

SECTION 29. PROTECTION OF PROPERTY AND PUBLIC.

A. Contractor shall continually maintain adequate protection of all District property, real, tangible and otherwise, from damage and shall protect public and private property from injury or loss arising in connection with the Work provided pursuant to this Agreement. Contractor shall make redress for any such damage, injury or loss. Contractor shall adequately protect adjacent property as provided by law and this Agreement.

B. Contractor shall erect and properly maintain at all times, as required by the conditions and progress of the Work, all necessary safeguards, including sufficient lights and danger signals on or near the area or areas where the Work is being performed, from sunset to sunrise. Contractor shall erect suitable railing, barricades, or other protective devices about unfinished Work, open trenches, embankments, or other hazards and obstructions to traffic, as necessary. Contractor shall take all necessary precautions to prevent accidents and injuries to persons or property in connection with the performance of this Agreement.

C. Contractor shall in every respect be responsible for, and shall replace and make good all loss, injury, or damage to the premises (including but not limited to landscaping, walks, drives, structures, or other facilities) on the premises and/or property of District's of any land adjoining any work sites, which may be caused by Contractor or Contractor's employees or subcontractors, or which he or they might have prevented. Contractor shall, at all times while the work is in progress, use extraordinary care to see that adjacent buildings are not endangered in any way by reason of fire, water, or construction or maintenance operations, and to this end shall take such steps as may be necessary or directed, to protect the property therefrom; the same care shall be exercised by all Contractor's and subcontractor's employees.

D. Buildings, sidewalks, fences, shade trees, lawns, irrigation systems, and all other improvements shall be duly protected from damage by Contractor.

E. Contractor shall use due care to protect the property of the District, its residents, and landowners from damage. Contractor agrees to repair any damage resulting from Contractor's activities and Work within twenty-four (24) hours.

SECTION 30. ANTI-HUMAN TRAFFICKING AFFIDAVIT. Contractor shall provide the District with an affidavit executed by an officer or representative of the Contractor under penalty of perjury attesting that the Contractor does not use coercion for labor or services as defined in Section 787.06(14), Florida Statutes.

[THE REMAINDER OF THIS PAGE IS INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the parties hereto have signed this Agreement on the day and year first written above.

ATTEST:

**BAYTREE COMMUNITY
DEVELOPMENT DISTRICT**

Print name: _____
Secretary/Assistant Secretary

Print name: _____
Chairman/Vice-Chairman

_____ day of _____, 2026

WITNESSES: (not needed if this instrument is executed via DocuSign in accordance with the requirements of Chapter 688, F.S.)

CONTRACTOR:

**GATE CONTROL TECHNOLOGIES,
INC.,** a Florida corporation

[PRINT NAME OF WITNESS]

By: DAVE GLINN

Print name: DAVE GLINN

Title: PRESIDENT

[PRINT NAME OF WITNESS]

22 day of JULY, 2026

(CORPORATE SEAL)

EXHIBIT “A”

PROPOSAL

ESTIMATE

Gate Control Technologies
395 Richard Rd Ste B
Rockledge, FL 32955

gate.control.tech@gmail.com
1-321-863-8070

Bill to
Baytree
c/o Govern219 E Livingston Street
Orlando, FL 32801

Estimate details
Estimate no.: 10701
Estimate date: 07/09/2026

#	Date	Product or service	Description	Qty	Rate	Amount
1.		AOM-MQ-19 MAGNA Q BARRIER ARM OPERATOR	AOM-MQ-19 MAGNA Q BARRIER ARM OPERATOR (INCLUDES 15'-Arm	1	\$4,228.64	\$4,228.64
2.		AOM-MQ-EDGE15 MAGNA Q LED STRIP AND SAFETY EDGE COMBINATION FOR 15' ARM	AOM-MQ-EDGE15 MAGNA Q LED STRIP AND SAFETY EDGE COMBINATION FOR 15' ARM	1	\$425.00	\$425.00
3.		Commercial Install	Commercial New Install	3	\$95.00	\$285.00
Total						\$4,938.64

Accepted date

Accepted by

SECTION F



Dewberry Engineers Inc. | 407.843.5120
800 N. Magnolia Ave, Suite 1000 | 407.649.8664 fax
Orlando, FL 32803 | www.dewberry.com

Sent Via Email: jlebrun@gmscfl.com

July 1, 2026

Mr. Jeremy LeBrun, District Manager
Baytree Community Development District
c/o Governmental Management Services
219 E. Livingston Street
Orlando, Florida 32801

Subject: **Work Authorization Number 2026-3
Baytree Community Development District
2026 Roadway Resurfacing Project**

Dear Mr. LeBrun:

Dewberry Engineers Inc. (Engineer) is pleased to submit this Work Authorization to provide the Baytree Community Development District (District) with engineering and construction administration services for the roadway resurfacing project. We will provide these services pursuant to our current agreement ("District Engineer Agreement").

I. Roadway Resurfacing Bid Documents

We will prepare bid plans for the resurfacing of existing roadways within the CDD. We will assist the District in providing drawings and specifications for the resurfacing of these roadways. We will coordinate the Request for Proposal (RFP) for bid solicitation with the District.

Our fee for this task will be based on time and materials, in accordance with the enclosed Schedule of Charges. We estimate a budget of \$15,500, plus other direct costs.

II. Roadway Resurfacing - Pre Bid and Bidding Assistance

We will assist the District in distributing and monitoring the RFP for resurfacing the District roadways. We will coordinate the final submittals and prepare and provide a summary of the bids received for final selection of the contractor.

Our fee for this task will be based on time and materials, in accordance with the enclosed Schedule of Charges. We estimate a budget of \$10,000, plus other direct costs.

III. Roadway Resurfacing Construction Administration

We will attend an onsite pre-construction meeting as well as providing the Notice To Proceed (NTP) to commence construction. We will monitor and review shop drawings, submittals and a proposed schedule as well as review and approve the Maintenance of Traffic (MOT) to be used for construction. We will review pay applications and assist in the final close-out.

Our fee for this task will be based on time and materials, in accordance with the enclosed Schedule of Charges. We estimate a budget of \$15,000, plus other direct costs.

Mr. Jeremy LeBrun
Baytree CDD
Work Authorization 2026-3
July 1, 2026

IV. Consultant Coordination/Project Meetings

We will meet with the client as necessary to keep the client informed of the current project status and review engineering or other items. We will also attend local meetings throughout this design phase to coordinate the engineering and construction administration aspects of the project with the other team. This task includes up to twenty (20) hours of coordination. If additional time is requested, an Authorization for Additional Services (AAS) will be required.

Our fee for this task will be based on time and materials, in accordance with the enclosed Schedule of Charges. We estimate a budget of \$5,000, plus other direct costs.

V. Other Direct Costs

Other direct costs include items such as printing, drawings, travel, deliveries, et cetera. This does not include any of the application fees for the various agencies, which are the owner's responsibility and have not been accounted for in this proposal. We estimate a budget of \$ 500

This Work Authorization, together with the referenced Engineering Agreement, represents the entire understanding between the District and the Engineer with regard to the referenced work authorization. If you wish to accept this work authorization, please sign where indicated and return one complete copy to Aimee Powell, Senior Office Administrator, in our Orlando office at 800 N. Magnolia Avenue, Suite 1000, Orlando, Florida 32803 (or via email at apowell@dewberry.com). Upon receipt, we will promptly schedule our services.

Thank you for choosing Dewberry Engineers Inc. We look forward to continuing to work with you and your staff.

Sincerely,

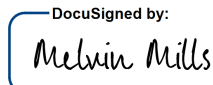


Reinardo Malavé, P.E.
Associate Vice President

RM:ap

Q:\Baytree CDD_50129054\Adm\Correspondence\AAS\Baytree CDD 2026 Roadway Resurfacing Project - 07-01-2026

APPROVED AND ACCEPTED

DocuSigned by:

By: _____
78C12389045140B...
Authorized Representative of
Baytree Community Development District
Date: 2026-07-22



Attachment A

STANDARD HOURLY BILLING RATE SCHEDULE

Professional/Technical/Construction/Surveying Services

LABOR CLASSIFICATION	HOURLY RATES
Professional	
Engineer I, II, III	\$135.00, \$150.00, \$170.00
Engineer IV, V, VI	\$195.00, \$225.00, \$255.00
Engineer VII, VIII, IX	\$295.00, \$325.00, \$365.00
Environmental Specialist I, II, III	\$115.00, \$145.00, \$170.00
Senior Environmental Scientist IV, V, VI	\$185.00, \$205.00, \$230.00
Planner I, II, III	\$115.00, \$145.00, \$170.00
Senior Planner IV, V, VI	\$185.00, \$205.00, \$230.00
Landscape Designer I, II, III	\$115.00, \$145.00, \$170.00
Senior Landscape Architect IV, V, VI	\$185.00, \$205.00, \$230.00
Principal	\$395.00
Technical	
CADD Technician I, II, III, IV, V	\$95.00, \$115.00, \$140.00, \$155.00, \$205.00
Designer I, II, III	\$115.00, \$150.00, \$180.00
Designer IV, V, VI	\$200.00, \$220.00, \$260.00
Construction	
Construction Professional I, II, III	\$135.00, \$170.00, \$200.00
Construction Professional IV, V, VI	\$240.00, \$280.00, \$335.00
Survey	
Surveyor I, II, III	\$75.00, \$90.00, \$120.00
Surveyor IV, V, VI	\$140.00, \$155.00, \$170.00
Surveyor VII, VIII, IX	\$190.00, \$225.00, \$270.00
Senior Surveyor IX	\$330.00
Fully Equipped 1, 2, 3 Person Field Crew	\$170.00, \$215.00, \$290.00
Laser Scanner 1, 2 Person Field Crew	\$225.00, \$270.00
Administration	
Administrative Professional I, II, III, IV	\$78.00, \$110.00, \$135.00, \$165.00
Other Direct Costs (Printing, Postage, Etc.)	Cost + 15%

**COMPANY CONFIDENTIAL AND PROPRIETARY: USE OR DISCLOSURE OF DATA CONTAINED ON THIS SHEET IS SUBJECT TO RESTRICTION

Revised 05-30-26\Subject to Revision\Standard Hourly Billing Rate Schedule

SECTION G

BAYTREE COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS

September 30, 2025

BAYTREE COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
September 30, 2025

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INDEPENDENT AUDITORS' REPORT

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

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Baytree Community Development District, Brevard County, Florida ("District") as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated May 12, 2026, on our consideration of the Baytree Community Development District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated May 12, 2026 on our consideration of the District's compliance with requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation Standards established by the American Institute of Certified Public Accountants.

DiBartolomeo, McBee, Hartley & Barnes

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

Fort Pierce, Florida

May 12, 2026

BAYTREE COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2025

Our discussion and analysis of Baytree Community Development District, Brevard County, Florida ("District") financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2025. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$6,511,010.
- The change in the District's total net position in comparison with the prior fiscal year was \$195,983, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2025, the District's governmental funds reported combined ending fund balances of \$765,472. A portion of fund balance is assigned to nonspendable prepaid items, operating reserves and future capital repairs and replacement, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as the introduction to the District's financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

BAYTREE COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2025

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

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions.

Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains two individual governmental funds. Information is presented in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and capital projects fund. Both funds are major funds. The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

BAYTREE COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2025

GOVERNMENT WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year. A portion of the District's net position reflects its investment in capital assets (e.g. land, land improvements and infrastructure). These assets are used to provide services to residents; consequently, these assets are not available for future spending. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

Key components of net position were as follows:

Statement of Net Position

	2025	2024
Current assets	\$ 811,111	\$ 550,887
Capital assets	5,745,538	5,819,925
Total assets	6,556,649	6,370,812
Current liabilities	45,639	55,785
Total liabilities	45,639	55,785
Net position		
Net investment in capital assets	5,745,538	5,819,925
Restricted for capital projects	524,753	391,590
Unrestricted	240,719	103,512
Total net position	\$ 6,511,010	\$ 6,315,027

The District's net position increased during the most recent fiscal year. The majority of the change represents the degree to which program revenues exceeded ongoing cost of operations.

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

Change in Net Position

	2025	2024
Program revenues	\$ 1,155,771	\$ 1,000,901
General revenues	78,912	58,643
Total revenues	1,234,683	1,059,544
Expenses		
General government	177,089	179,297
Maintenance and operations	861,611	984,271
Total expenses	1,038,700	1,163,568
Change in net position	195,983	(104,024)
Net position - beginning of year	6,315,027	6,419,051
Net position - end of year	\$ 6,511,010	\$ 6,315,027

BAYTREE COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2025

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025 was \$1,038,700, which consisted of general maintenance and depreciation. The costs of the District's activities were funded by assessments.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were lower than the original budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

CAPITAL ASSETS

Capital Assets

At September 30, 2025, the District had \$5,745,538 invested in capital assets. More detailed information about the District's capital assets is presented in the notes of the financial statements.

ECONOMIC FACTORS, NEXT YEAR'S BUDGET AND OTHER INFORMATION

For the fiscal year 2026, the District anticipates that the cost of general operations will remain fairly constant. In connection with the District's future infrastructure maintenance and replacement plan, the District Board has included in the budget, an estimate of those anticipated future costs and has assigned a portion of current available resources for that purpose.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact Baytree Community Development District's Finance Department at 219 East Livingston Street, Orlando, Florida 32801.

BAYTREE COMMUNITY DEVELOPMENT DISTRICT**STATEMENT OF NET POSITION**

September 30, 2025

	GOVERNMENTAL ACTIVITIES
ASSETS	
Cash and cash equivalents	\$ 195,073
Investments	254,823
Accounts receivable	2,778
Due from developer	13,762
Prepaid items	33,186
Restricted assets:	
Investments	311,489
Capital assets:	
Non-depreciable	5,466,583
Depreciable	278,955
TOTAL ASSETS	<u>\$ 6,556,649</u>
LIABILITIES	
Accounts payable	\$ 45,639
TOTAL LIABILITIES	<u>45,639</u>
NET POSITION	
Net investment in capital assets	5,745,538
Restricted for:	
Capital projects	524,753
Unrestricted	240,719
TOTAL NET POSITION	<u>\$ 6,511,010</u>

The accompanying notes are an integral part of this financial statement

BAYTREE COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF ACTIVITIES Year Ended September 30, 2025

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Position
		Charges for Services	Capital Grants and Contributions	Governmental Activities
Governmental activities				
General government	\$ 177,089	\$ 177,089	\$ -	\$ -
Maintenance and operations	861,611	960,714	17,968	117,071
Total governmental activities	<u>\$ 1,038,700</u>	<u>\$ 1,137,803</u>	<u>\$ 17,968</u>	<u>117,071</u>
General revenues:				
				16,203
Investment earnings				62,709
Miscellaneous income				<u>78,912</u>
Total general revenues				195,983
Change in net position				
Net position - October 1, 2024				<u>6,315,027</u>
Net position - September 30, 2025				<u>\$ 6,511,010</u>

The accompanying notes are an integral part of this financial statement

BAYTREE COMMUNITY DEVELOPMENT DISTRICT**BALANCE SHEET – GOVERNMENTAL FUNDS**

September 30, 2025

	MAJOR FUNDS		TOTAL
	GENERAL	CAPITAL PROJECTS	GOVERNMENTAL FUNDS
<u>ASSETS</u>			
Cash and cash equivalents	\$ 195,073	\$ -	\$ 195,073
Investments	254,823	311,489	566,312
Accounts receivable	2,778	-	2,778
Due from other funds	-	213,264	213,264
Due from other	13,762	-	13,762
Prepaid items	33,186	-	33,186
TOTAL ASSETS	<u>\$ 499,622</u>	<u>\$ 524,753</u>	<u>\$ 1,024,375</u>
<u>LIABILITIES AND FUND BALANCES</u>			
LIABILITIES			
Accounts payable	\$ 45,639	\$ -	\$ 45,639
Due to other funds	213,264	-	213,264
TOTAL LIABILITIES	<u>258,903</u>	<u>-</u>	<u>258,903</u>
FUND BALANCES			
Nonspendable:			
Prepaid items	33,186	-	33,186
Restricted for:			
Capital projects	-	524,753	524,753
Unassigned	207,533	-	207,533
TOTAL FUND BALANCES	<u>240,719</u>	<u>524,753</u>	<u>765,472</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 499,622</u>	<u>\$ 524,753</u>	<u>\$ 1,024,375</u>

The accompanying notes are an integral part of this financial statement

BAYTREE COMMUNITY DEVELOPMENT DISTRICT
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2025

Total Governmental Fund Balances in the Balance Sheet	\$ 765,472
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Amount reported for governmental activities in the Statement of Net
Assets are different because:

Capital asset used in governmental activities are not financial
resources and therefore are not reported in the governmental funds:

Governmental capital assets	7,838,725
Less accumulated depreciation	(2,093,187)
Net Position of Governmental Activities	<u>\$ 6,511,010</u>

The accompanying notes are an integral part of this financial statement

BAYTREE COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
Year Ended September 30, 2025

	MAJOR FUNDS		TOTAL
	GENERAL	CAPITAL PROJECTS	GOVERNMENTAL FUNDS
REVENUES			
Assessments	\$ 1,137,803	\$ -	\$ 1,137,803
Miscellaneous revenue	62,709	-	62,709
Investment earnings	16,203	17,968	34,171
TOTAL REVENUES	<u>1,216,715</u>	<u>17,968</u>	<u>1,234,683</u>
EXPENDITURES			
General government	177,089	-	177,089
Maintenance and operations	714,915	72,309	787,224
TOTAL EXPENDITURES	<u>892,004</u>	<u>72,309</u>	<u>964,313</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>324,711</u>	<u>(54,341)</u>	<u>270,370</u>
OTHER SOURCES (USES)			
Transfers in (out)	(187,504)	187,504	-
TOTAL OTHER SOURCES (USES)	<u>(187,504)</u>	<u>187,504</u>	<u>-</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)	<u>137,207</u>	<u>133,163</u>	<u>270,370</u>
FUND BALANCE			
Beginning of year	103,512	391,590	495,102
End of year	<u>\$ 240,719</u>	<u>\$ 524,753</u>	<u>\$ 765,472</u>

The accompanying notes are an integral part of this financial statement

BAYTREE COMMUNITY DEVELOPMENT DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
Year Ended September 30, 2025

Net Change in Fund Balances - Total Governmental Funds	\$ 270,370
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Amount reported for governmental activities in the Statement of Activities
are different because:

Certain items reported in the Statement of Activities do not require
the use of current financial resources and therefore are not reported
expenditures in the governmental funds:

Current year provision for depreciation	<u>(74,387)</u>
Change in Net Position of Governmental Activities	<u><u>\$ 195,983</u></u>

The accompanying notes are an integral part of this financial statement

BAYTREE COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE A- NATURE OF ORGANIZATION AND REPORTING ENTITY

Baytree Community Development District ("District") was established on June 24, 1992 by the Board of County Commissioners of Brevard County, Florida Ordinance 92-11, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by registered voters of the District or, in the case of a vacancy, appointed by the Board to fill unexpired terms. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing Improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statement 14, and Statement 39, an amendment of GASB Statement 14. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Supervisors is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements. The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

BAYTREE COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements (continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. Operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other Items not included among program revenues are reported instead as general revenues.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on benefited lands within the District. Assessments are levied to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. The District's annual assessments for operations are billed and collected by the County Tax Collector. The amounts remitted to the District are net of applicable discounts or fees and include interest on monies held from the day of collection to the day of distribution.

BAYTREE COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

Assessments (continued)

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

Capital Projects Fund

The capital projects fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure with the District.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

BAYTREE COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit or money market funds which are insured.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

BAYTREE COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Capital Assets (continued)

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Infrastructure	30
Equipment	5 - 10

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Unearned Revenue

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

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

BAYTREE COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

Committed fund balance - Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance - Includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board can assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

BAYTREE COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE C - BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE D – DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances, including certificates of deposit, were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District's investments were held as follows at September 30, 2025:

<u>Investment</u>	<u>Fair Value</u>	<u>Credit Risk</u>	<u>Maturities</u>
Managed Money Market Fund	\$ 254,823	Not Available	Not Available
Certificate of Deposit	311,489	Not Available	Not Available
Total Investments	<u>\$ 566,312</u>		

BAYTREE COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments (continued)

Custodial credit risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The District has no formal policy for custodial risk. The investments listed in the schedule above are not evidenced by securities that exist in physical or book entry form.

Credit risk - For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk - The District places no limit on the amount the District may invest in any one issuer.

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

Fair Value Measurement - When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- Level 1: Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- Level 2: Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- Level 3: Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

BAYTREE COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE E - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2025 was as follows:

	Balance 10/01/2024	Increases	Decreases	Balance 09/30/2025
Governmental activities:				
Capital assets, not being depreciated:				
Land and land improvements	\$ 5,466,583	\$ -	\$ -	\$ 5,466,583
Total capital assets, not being depreciated	<u>5,466,583</u>	<u>-</u>	<u>-</u>	<u>5,466,583</u>
Capital assets, being depreciated				
Infrastructure	2,255,869	-	-	2,255,869
Equipment	116,273	-	-	116,273
Total capital assets, being depreciated	<u>2,372,142</u>	<u>-</u>	<u>-</u>	<u>2,372,142</u>
Less accumulated depreciation for:				
Infrastructure	1,920,442	70,387	-	1,990,829
Equipment	98,358	4,000	-	102,358
Total accumulated depreciation	<u>2,018,800</u>	<u>74,387</u>	<u>-</u>	<u>2,093,187</u>
Total capital assets, being depreciated - net	<u>353,342</u>	<u>(74,387)</u>	<u>-</u>	<u>278,955</u>
Governmental activities capital assets - net	<u><u>\$ 5,819,925</u></u>	<u><u>\$ (74,387)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 5,745,538</u></u>

Depreciation expense was charged to maintenance and operations.

NOTE F – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund receivables and payables for the fiscal year ended September 30, 2025 were as follows:

Fund	Receivable	Payable
General	\$ -	\$ 213,264
Capital projects	213,264	-
Total	<u><u>\$ 213,264</u></u>	<u><u>\$ 213,264</u></u>

The outstanding balances between funds result from the time lag between the dates that transactions are recorded in the accounting system and payments between funds are made. In the case of the District, the balances between the general fund and the capital projects fund relate to a request from the board.

BAYTREE COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE F – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (CONTINUED)

Interfund transfers for the fiscal year ended September 30, 2025 were as follows:

<u>Fund</u>	<u>Transfers in</u>	<u>Transfers out</u>
General	\$ -	\$ 187,504
Capital Projects	187,504	-
Total	<u>\$ 187,504</u>	<u>\$ 187,504</u>

Transfers are used to move revenues from the fund where collection occurs to the fund where funds have been reallocated for use. Transfers from the general fund to the capital projects fund per the approved budget were made in order to accumulate funds for repairs and maintenance projects.

NOTE G - MANAGEMENT COMPANY

The District has contracted with a management company to perform services which include financial and accounting advisory services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

NOTE H - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and environmental remediation. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. Settled claims from these risks have not exceeded commercial insurance coverage over the past three years.

NOTE I – HOMEOWNERS’ ASSOCIATION AGREEMENT

In a prior year, the District established a maintenance cost sharing agreement with the Isles of Baytree Homeowners’ Association (“Association”). During the fiscal year ended September 30, 2008, the agreement was amended to include certain road resurfacing, gate house and lighting costs and adjusted the number of lots used in calculating certain contribution amounts. Under the terms of the agreement, the District will be reimbursed for certain shared costs. The reimbursements are recorded as miscellaneous revenues by the District. Revenue for the fiscal year ended September 30, 2025 was \$55,046.

BAYTREE COMMUNITY DEVELOPMENT DISTRICT**STATEMENT OF REVENUES AND EXPENDITURES****BUDGET AND ACTUAL – GENERAL FUND**

Year Ended September 30, 2025

	<u>* BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
REVENUES			
Assessments	\$ 1,132,331	\$ 1,137,803	\$ 5,472
Miscellaneous revenue	9,250	62,709	53,459
Interlocal agreement	55,046	-	(55,046)
Investment earnings	4,811	16,203	11,392
TOTAL REVENUES	<u>1,201,438</u>	<u>1,216,715</u>	<u>15,277</u>
EXPENDITURES			
Current			
General government	210,057	177,089	32,968
Maintenance and operations	753,877	714,915	38,962
TOTAL EXPENDITURES	<u>963,934</u>	<u>892,004</u>	<u>71,930</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	237,504	324,711	87,207
OTHER FINANCING SOURCES (USES)			
Transfer out - capital reserve	<u>(237,504)</u>	<u>(187,504)</u>	<u>50,000</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(237,504)</u>	<u>(187,504)</u>	<u>50,000</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES	<u>\$ -</u>	137,207	<u>\$ 137,207</u>
FUND BALANCES			
Beginning of year		<u>103,512</u>	
End of year		<u>\$ 240,719</u>	

* Original and final budget.

BAYTREE COMMUNITY DEVELOPMENT DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

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

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were lower than the original budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING
STANDARDS*

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

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Baytree Community Development District, as of September 30, 2025 and for the year ended, which collectively comprise the Baytree Community Development District's basic financial statements and have issued our report thereon dated May 12, 2026.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
May 12, 2026

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF
SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE
AUDITOR GENERAL OF THE STATE OF FLORIDA

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

We have examined Baytree Community Development District, Brevard County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2025. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2025.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Baytree Community Development District, Brevard County, Florida and is not intended to be and should not be used by anyone other than these specified parties.



DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
May 12, 2026

Management Letter

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

Report on the Financial Statements

We have audited the financial statements of Baytree Community Development District as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated May 12, 2026.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, Section 601, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated May 12, 2026, should be considered in conjunction with this management letter.

Prior Audit Findings

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

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements.

Financial Condition and Management

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

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

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

Property Assessed Clean Energy (PACE) Programs

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, the District did not authorize a PACE program pursuant to Section 163.081 or Section 163.082, Florida Statutes, did not operate within the District's geographical boundaries during the fiscal year under audit.

Specific Information

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

- a. The total number of district employees compensated in the last pay period of the District's fiscal year as N/A.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year as 17.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as N/A.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$890,685.
- e. The District does not have any construction projects with a total cost of at least \$65,000 that are scheduled to begin on or after October 1 of the fiscal year being reported.
- f. The District did not amend its final adopted budget under Section 189.016(6), Florida Statutes.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the Baytree Community Development District reported:

- a. The rate or rates of non-ad valorem special assessments imposed by the District as \$2,500 per residential unit.
- b. The total amount of special assessments collected by or on behalf of the District as \$1,137,803.
- c. The total amount of outstanding bonds issued by the District as N/A.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires that we address noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Chairman and Members of the Board of Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
May 12, 2026

SECTION H

NOTICE OF MEETING DATES
BAYTREE COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors of the *Baytree Community Development District* will hold their regularly scheduled public meetings for the **Fiscal Year 2027** at **1:30 PM** at the *Baytree National Golf Links Meeting Room, 8207 National Drive, Melbourne, FL 32940* as follows:

Wednesday, October 7, 2026
Wednesday, November 4, 2026
Wednesday, December 2, 2026
Wednesday, February 3, 2027
Wednesday, April 7, 2027
Wednesday, May 5, 2027
Wednesday, June 2, 2027
Wednesday, August 4, 2027

In addition, the Board of Supervisors will conduct workshop meetings to discuss future agenda items at **1:30 PM** at the above-referenced address on the following dates:

Wednesday, January 13, 2027
Wednesday, March 10, 2027
Wednesday, July 14, 2027

The meetings and workshops are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. A copy of the agenda for a particular meeting or workshop may be obtained from the District Manager, at 219 E. Livingston Street, Orlando, FL 32801; by calling (407) 841-5524, during normal business hours, or by visiting the District's website at <https://baytreecdd.org>.

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

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

Each person who decides to appeal any action taken at these meetings is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

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

SECTION VIII

SECTION A

SECTION 1

MEMORANDUM

TO: District Manager

FROM: Billing Cochran, P.A.
District Counsel

DATE: June 11, 2026

RE: 2026 Legislative Update

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

1. Chapter [TBD], Laws of Florida (HB 0145). This legislation amends the sovereign-immunity statute to raise liability caps and change tort-claim procedures for government entities. The bill revises Section 768.28, Florida Statutes, increasing the statutory limits on damages recoverable against the state and its agencies/subdivisions (including special districts). For causes of action accruing on or after October 1, 2026, the liability caps increase from \$200,000 to \$350,000 per person and from \$300,000 to \$500,000 per incident. The bill also authorizes state agencies and subdivisions to settle claims or judgments in excess of those caps, up to available insurance limits, without requiring a legislative claims bill.

The bill authorizes a state subdivision (e.g. counties, municipalities, special districts including CDDs) to settle a claim or judgment in excess of the statutory cap without requiring a separate legislative claim bill, so long as settlement is within insurance coverage limits. The bill prohibits any insurance policy issued on or after October 1, 2026, from conditioning liability coverage or payment on the later enactment of a legislative claim bill.

In addition, the bill shortens the pre-suit notice period by requiring claimants to present a claim to the appropriate agency within 18 months after accrual of the claim, rather than the current three-year period. It also revises the statute of limitations by requiring most negligence actions against governmental entities to be filed within two (2) years, while maintaining existing limitations periods for medical malpractice, wrongful death, and contribution claims. The bill also reduces the time for an agency or the Department of Financial Services to make a final disposition of a claim before it is deemed denied, from six (6) months to four (4) months.

This law applies directly to CDDs because CDDs are among the “subdivisions” of state government covered by section 768.28, Florida Statutes. As such CDDs may now be subject to higher damage awards for tort claims.

2. Chapter [TBD], Laws of Florida (HB 273). This legislation revises Florida law governing state financial assistance and rural economic development programs to include certain

special districts and improve payment processing for eligible rural entities. The bill amends Section 215.971, Florida Statutes to allow state agencies, under certain conditions, to directly facilitate or expedite payment of invoices for counties, municipalities, and qualifying special districts, particularly those located in rural areas or designated rural areas of opportunity. It authorizes agencies to structure agreements so that eligible rural governments and certain special districts, especially those providing water and wastewater services, receive faster payment processing for verified, completed work. The intent is to reduce financial strain and cash flow challenges that rural entities often face when administering state-funded projects, while preserving existing legal and regulatory requirements. The legislation also amends Section 288.0656, Florida Statutes to expand the definition of “rural community” to explicitly include independent special districts that provide water and wastewater services within rural areas of opportunity. This expansion makes those districts eligible for rural economic development support programs and related state assistance. The act takes effect July 1, 2026.

This legislation applies CDDs in a limited and conditional way, depending on the type of CDD and the services it provides. CDDs that are involved in state-funded infrastructure projects, such as water, wastewater, drainage, or utility improvements, may benefit from the amendment to Section 215.971, Florida Statutes. If a CDD is acting as a recipient or sub recipient of state financial assistance, the law allows state agencies to structure agreements so that invoices can be processed and paid more quickly for verified work. This can improve cash flow for CDDs building infrastructure, particularly smaller or rural CDDs that rely on this type of reimbursement funding. Second, the bill’s expansion of the definition of “rural community” under Section 288.0656, Florida Statutes generally does not directly include most CDDs, because eligibility is tied primarily to counties, municipalities, and independent special districts providing water and wastewater services in rural areas of opportunity. A typical CDD would only benefit if it meets those narrow conditions, meaning it operates in a qualifying rural area and functions in a way that aligns with the statutory definition (or is structured similarly to an independent utility-focused district).

3. Chapter [TBD], Laws of Florida (HB 0655). This legislation creates a new exemption under Florida law (Section 70.90, Florida Statutes) that allows agencies to hold closed attorney-client meetings during the 90-day notice period for claims brought under the Bert J. Harris, Jr., Private Property Rights Protection Act. These closed meetings are limited to discussions between the agency and its attorney for purposes of settlement strategy or negotiation of private property rights claims. While the meetings are exempt from Florida’s Sunshine Law, they must still be recorded by a certified court reporter, fully transcribed, and later released as a public record once the claim is resolved or the statute of limitations expires if no settlement or litigation occurs.

The law also creates a temporary public records exemption for the transcripts, recordings, minutes, and related materials generated during these closed sessions, ensuring confidentiality during active negotiations. However, this exemption is not permanent; it is subject to future legislative review and sunsets in 2031 unless reenacted. The act takes effect July 1, 2026.

The law allows a CDD Board of Supervisors to hold closed attorney-client sessions when the CDD is facing a pre-suit claim under the Bert J. Harris, Jr., Private Property Rights Protection Act regarding topics such as land use impacts, infrastructure construction, easement disputes, and development-related claims that can trigger property rights assertions under the Bert Harris Act.

During these closed sessions, the CDD can privately discuss settlement strategy with its attorney without public disclosure of sensitive legal positions. However, the exemption is narrow and procedural. The CDD must still provide public notice of the meeting, the session must begin and end in an open meeting, and a certified court reporter must record everything discussed. Although the discussion is confidential at the time, the transcript becomes a public record once the claim is resolved or the statutory timeframe expires if no settlement or lawsuit is filed.

4. Chapter 2026-115, Laws of Florida (HB 1085). This legislation creates the Local Government Cybersecurity Protection Program within the Florida Digital Service to assist local governments in strengthening cybersecurity defenses, particularly against threats such as ransomware. It establishes a statewide grant and procurement program that allows eligible local governments to access cybersecurity-related information technology commodities and services through contracts managed by the Florida Digital Service, with a preference for fiscally constrained counties. The program also requires data-sharing agreements between the state and participating local governments to support threat detection, prevention, and incident response.

Local governments may either apply for grants or independently purchase cybersecurity services through state-negotiated contracts, though the local government remains responsible for any associated costs. The law further requires annual reporting to the Governor and Legislature on program participation, funding, and outcomes, ensuring oversight and transparency. The program is set to operate through 2031 unless reenacted. The act takes effect July 1, 2026.

This law applies to CDDs because CDDs are local governments for many operational purposes, including infrastructure, procurement, and administrative functions, and therefore fall within the category of eligible participants under the Local Government Cybersecurity Protection Program. CDDs would be able to access state-negotiated cybersecurity contracts and services through the Florida Digital Service to improve protection of district systems. Even if a CDD does not apply for a cybersecurity grant, it may still purchase cybersecurity commodities and services through the state contracts, which could help reduce costs and improve security standards. However, participation is optional rather than mandatory, and CDDs remain responsible for all costs associated with any purchases or services obtained under the program.

5. Chapter [TBD], Laws of Florida (SB 1180). This legislation makes several targeted but significant changes to the law governing CDDs under Chapter 190, Florida Statutes, with the most important impact being the creation of a formal recall process for elected board members. The bill's primary feature is the creation of a new statutory section establishing a detailed procedure that allows qualified electors within a CDD to remove elected members of the board of supervisors through a recall process. The law limits recall to specific grounds such as malfeasance, misfeasance, neglect of duty, incompetence, drunkenness, permanent inability to perform duties, or conviction of certain felonies. It sets out a structured, multi-step process that begins with a petition signed by at least 10 percent of eligible voters, followed by verification of signatures, the preparation of a formal record of recall proceedings, and then a second petition requiring 15 percent of electors to trigger a recall referendum. If the referendum proceeds, a majority vote determines whether the board member is removed from office, and any resulting vacancy is filled according to existing statutory procedures. The legislation also imposes campaign finance requirements on recall efforts, establishes timelines, governs petition form and verification, allows limited

withdrawal of signatures, and creates penalties for fraud or misconduct in the petition process. In addition to the recall framework, the bill clarifies that CDD board members elected by residents are subject to recall, aligning CDD governance more closely with other forms of local government accountability. It also provides that individuals removed by recall, or who resign after a recall petition is filed, are ineligible for reappointment to the board for two years.

The legislation further revises the definition of “compact, urban, mixed-use district” under Section 190.003, Florida Statutes. The revised definition applies to districts consisting of a maximum of 75 acres located within a municipality and within either a qualified opportunity zone or a community redevelopment area. The amendment clarifies qualifying development thresholds by providing that such districts must include either at least 400,000 square feet of retail development and 500 residential units, or at least 250,000 square feet of commercial development and 500 affordable residential rental units for very-low-income, low-income, or moderate-income persons. This revision is significant for developers because it affects eligibility and structuring considerations for the creation of certain community development districts.

The legislation clarifies that restrictions on local regulation of synthetic turf do not prevent a CDD from enforcing private deed restrictions, preserving a CDD’s ability to uphold community standards through covenants. The act takes effect July 1, 2026.

This law applies directly to CDDs because it creates, for the first time, a formal statutory process that allows residents to recall elected members of a CDD board of supervisors. It introduces clear procedures, thresholds, and legal standards for removal, thereby increasing accountability of board members to district electors. The law also clarifies that CDDs may continue enforcing deed restrictions despite broader limits on local regulation of synthetic turf and updates certain statutory definitions affecting district formation and development. Overall, the most significant impact is the shift toward greater resident oversight and governance accountability within CDDs.

5. Chapter 2026-3, Laws of Florida (SB 290). This legislation revises multiple areas of state law, with a primary focus on agriculture, public safety, contractor regulation, and consumer protection. A significant component of the legislation strengthens contractor and vendor accountability by requiring contractors to pay subcontractors and suppliers within 45 days of receiving payment, or in accordance with contractual terms, and authorizing disciplinary action for noncompliance. Additionally, vendors that default on contracts, fail to pay subcontractors, or demonstrate repeated poor performance may be suspended or barred from public contracting for up to five years.

The bill further clarifies and reinforces how public entities may lawfully spend funds and administer contracts for public purposes. The legislation affirms that public funds may be used for core governmental infrastructure and improvements, such as public buildings, emergency shelters, affordable housing, and energy efficiency projects, thereby helping to define the scope of permissible capital projects and expenditures. At the same time, it places limitations on the use of public funds for certain privately owned facilities, reinforcing the principle that expenditures must primarily serve a valid public purpose rather than confer a disproportionate private benefit. The act takes effect July 1, 2026.

This law applies directly to CDDs because CDDs function as local units of special-purpose government that procure services, manage infrastructure, and enter into public contracts. Since a CDD regularly contracts for construction, maintenance, and infrastructure improvements, the new requirement that contractors timely pay subcontractors and suppliers directly affects how a CDD administers its contracts. In addition, the provisions allowing suspension or disqualification of nonperforming vendors from public contracting are relevant to CDD procurement practices, especially where the district adopts or mirrors state purchasing standards. CDDs routinely finance and construct infrastructure such as roadways, utilities, stormwater systems, and public facilities. Clarifications regarding allowable public expenditures, such as for government buildings, emergency shelters, and infrastructure, help define the scope of permissible CDD projects and may influence how CDDs' structure future capital plans and bond-funded improvements.

Portions of the bill related to consumer protection and fraud prevention, including prohibitions on misrepresentation (such as impersonating officials), have indirect relevance. CDDs and District Management interact with residents, property owners, and contractors, so these provisions reinforce broader legal standards around transparency, proper representation, and avoidance of deceptive practices in district operations.

6. Chapter 2026-7, Laws of Florida (HB 399). This legislation is a comprehensive land use and development reform measure that primarily limits local government discretion in permitting, zoning, and development regulation while promoting consistency, affordability, and predictability in the development process. A central component of the legislation requires that application fees for development permits and orders imposed by counties and municipalities must be directly tied to the actual costs of reviewing and processing applications, must be publicly listed, and may not be based on construction value or project cost, thereby preventing fee structures that scale with development size rather than administrative expense. The act takes effect upon becoming law.

Even though CDDs do not exercise zoning or land use regulatory authority, the law applies to CDDs as infrastructure and service providers within the framework established by counties and municipalities. As a result, the bill's restrictions on local governments, particularly those related to development permitting, zoning, and land development regulations, will shape the regulatory environment in which CDDs plan, finance, and construct infrastructure.

The provisions limiting development application fees to actual administrative costs may reduce overall project costs for developments within CDD boundaries, which can influence the scope and timing of infrastructure financed by the CDD, including roads, utilities, and stormwater systems. Similarly, the requirement for more objective and clearly defined compatibility standards, along with limits on discretionary denials, may create a more predictable entitlement process, allowing CDDs to better coordinate infrastructure planning with approved development timelines and reduce delays that can affect bond issuances or capital improvement programs.

Although Chapter 2026-7 does not directly regulate CDD powers or governance, it significantly affects the local government land use framework that CDDs rely on, thereby affecting development timing, infrastructure planning, financing, and overall project feasibility within district boundaries.

7. Chapter [TBD], Laws of Florida (HB 967). This legislation establishes a clear legislative intent that local governments must accept electronic forms of payment, including credit cards, debit cards, charge cards, and electronic funds transfers, and specifically requires units of local government to offer online payment options. This applies broadly to counties, municipalities, special districts, and other local government entities, as well as constitutional officers such as clerks of court and tax collectors, unless another form of payment is required by law.

The legislation also preserves existing authority allowing local governments to pass along processing fees to users who choose electronic payment methods and confirms that governments are not liable for verifying card validity or available funds when processing such transactions. Importantly, it mandates that if a local government accepts electronic payments, it must also maintain an online system for doing so, reinforcing a statewide push toward digital accessibility and standardized payment options.

This legislation requires CDDs that collect any type of payment, such as fees, user charges, amenity payments, permit-related charges, or other CDD revenues, to offer electronic payment options, including credit cards, debit cards, and electronic funds transfers. It also specifically requires that if a CDD accepts electronic payments at all, it must maintain a system for accepting those payments online, which may require updates to CDD websites, billing platforms, or third-party payment processors. The legislation also allows CDDs to continue passing through processing fees associated with electronic payments (such as credit card convenience fees), and it preserves their ability to require verification of payment validity and sufficient funds. However, it removes discretion in practice by making online payment capability a mandatory feature for any CDD that accepts electronic payments in any form.

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

SECTION B

SECTION 1

Item #	Action Item	Assigned To:	Status	Date Added	Estimated Start	Estimated Completion	Comments
1	Road Repair (County)	R.Szozda	Sent letter to county, letter acknowledged	3/13/26	TBA	TBA	Estimate to repair early August
2	Road Report	Engineer	Updated Report Repair Areas per Work Authorization	10/1/25	Jul-26	TBA	Working on repair list and map, work authorization approved

SECTION IX

SECTION A

Baytree

COMMUNITY DEVELOPMENT DISTRICT

Summary of Check Register

Fiscal Year 2026

Fund:	Date:	check #'s:	Amount:
Jun 2026			
General Fund	Bank United GF Utilities	286 - 301 ACH	\$62,106.42
			\$9,551.84
			\$71,658.26
Payroll	Richard L Brown	50762	\$184.70
	Gilbert M Mills Jr.	50763	\$184.70
	Janice Hill	50764	\$184.70
	Richard C Bosseler	50765	\$184.70
			\$738.80
TOTAL			\$72,397.06

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
6/04/26	00021	2/28/26	556	202602 320-53800-49000		V	1,189.48-	
			RP.SPEED	BUMP AT BCK GATE				
		2/28/26	557	202602 320-53800-51500		V	440.00-	
			INSTALLED	PAVILLION BENCH				
		5/01/26	560	202605 320-53800-34000		V	3,021.17-	
			MAY 26 -	FIELD MANAGEMENT				
		5/01/26	560	202605 320-53800-51500		V	51.44-	
			REPL FAN	BLADES PAVILLION				
		5/01/26	561	202605 310-51300-34000		V	4,311.83-	
			MAY 26 -	MANAGEMENT FEES				
		5/01/26	561	202605 310-51300-35200		V	175.33-	
			MAY 26 -	WEBSITE ADMIN				
		5/01/26	561	202605 310-51300-35100		V	175.33-	
			MAY 26 -	INFO TECHNOLOGY				
		5/01/26	561	202605 310-51300-51000		V	12.53-	
			MAY 26 -	OFFICE SUPPLIES				
		5/01/26	561	202605 310-51300-42000		V	.74-	
			MAY 26 -	POSTAGE				
				GOVERNMENTAL MANAGEMENT SERVICES				9,377.85-000281
6/19/26	00277	5/18/26	255286	202605 300-13100-10300		V	53,373.99-	
			C/H-POOL-	RESURF- 80% PAID				
				BREVARD POOLS. INC.				53,373.99-000284
6/04/26	00021	2/28/26	556	202602 320-53800-49000		*	1,189.48	
			RP.SPEED	BUMP AT BCK GATE				
		2/28/26	557	202602 320-53800-51500		*	440.00	
			INSTALLED	PAVILLION BENCH				
		5/01/26	560	202605 320-53800-34000		*	3,021.17	
			MAY 26 -	FIELD MANAGEMENT				
		5/01/26	560	202605 320-53800-51500		*	51.44	
			REPL FAN	BLADES PAVILLION				
		5/01/26	561	202605 310-51300-34000		*	4,311.83	
			MAY 26 -	MANAGEMENT FEES				
		5/01/26	561	202605 310-51300-35200		*	175.33	
			MAY 26 -	WEBSITE ADMIN				
		5/01/26	561	202605 310-51300-35100		*	175.33	
			MAY 26 -	INFO TECHNOLOGY				
		5/01/26	561	202605 310-51300-51000		*	12.53	
			MAY 26 -	OFFICE SUPPLIES				
		5/01/26	561	202605 310-51300-42000		*	.74	
			MAY 26 -	POSTAGE				
				GOVERNMENTAL MANAGEMENT SERVICES				9,377.85 000286
6/08/26	00266	5/20/26	24339	202605 320-53800-47500		*	692.50	
			RMVD&RPL.4	SUPPLIED LIGHTS				
				BEACH ELECTRIC INC.				692.50 000287
				BAYT --BAYTREE--	SNEER00A			

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK.... AMOUNT #
6/08/26	00019	6/01/26 23182	202606 320-53800-46200		*	1,100.00	
		JUN 26 - POOL MAINTENANCE					
		6/01/26 23182	202606 320-53800-46900		*	40.00	
		JUN 26 - FOUNTAIN MAINT					
		6/01/26 23200	202605 320-53800-46300		*	130.00	
		5/30-S/C-RESTART POOL PMP					
			BEACH POOL SERVICE				1,270.00 000288
6/08/26	00193	6/01/26 10006146	202606 320-53800-48000		*	431.00	
		JUN 26 - JANITORIAL SVCS					
			COVERALL NORTH AMERICA, INC DBA				431.00 000289
6/08/26	00268	5/12/26 90118880	202605 310-51300-32200		*	3,350.00	
		FY25 - ANNUAL AUDIT SVCS					
			DIBARTOLOMEO,MCBEE,HARTLEY & BARNES				3,350.00 000290
6/08/26	00200	5/20/26 05272026	202605 320-53800-34500		*	4,746.72	
		SECURITY-(05/21-05/27/26)					
		5/20/26 9130	202605 320-53800-34500		*	4,430.58	
		SECURITY-(05/14-05/20/26)					
			DSI SECURITY SERVICES				9,177.30 000291
6/08/26	00039	5/26/26 518285	202605 320-53800-47000		*	1,060.00	
		MAY26-NAT VEGETATION MGMT					
		6/01/26 519559	202606 320-53800-47000		*	3,500.00	
		JUN 26-AQUATIC WEED CNTRL					
			ECOR INDUSTRIES				4,560.00 000292
6/08/26	00047	6/01/26 259278	202605 320-53800-41400		*	760.00	
		5/18-TRBLSHT ALL TRNSPNDR					
			GUARDIAN ACCESS SOLUTIONS				760.00 000293
6/08/26	00124	6/03/26 06032026	202606 320-53800-47600		*	1,525.00	
		CLEANED COMM. MONUMENTS					
		6/03/26 06032026	202606 320-53800-47600		*	470.00	
		WASHD LANAI FLR&POOL DECK					
			KENNETH HORN				1,995.00 000294
6/08/26	00252	6/01/26 39789	202606 320-53800-47300		*	11,801.00	
		JUN 26 - LANDSCAPE MAINT					
			US LAWNS OF BREVARD				11,801.00 000295
6/17/26	00266	6/08/26 24398	202606 320-53800-47500		*	150.00	
		RP.CORN COB BLB POOL AREA					
			BEACH ELECTRIC INC.				150.00 000296

BAYT --BAYTREE-- SNEER00A

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK.... AMOUNT #
6/17/26	00224	4/10/26 22485624	202603 310-51300-31100 ENGINEERING SVCS - MAR 26		*	690.00	
		6/11/26 22492117	202605 310-51300-31100 ENGINEERING SVCS - MAY 26		*	565.00	
		6/11/26 22492121	202605 310-51300-31100 MAY26- ROADWAY INSPECTION		*	7,047.50	
			DEWBERRY ENGINEERS, INC				8,302.50 000297
6/17/26	00200	6/03/26 10389	202605 320-53800-34500 SECURITY-(05/28-06/03/26)		*	4,429.84	
		6/10/26 10639	202606 320-53800-34500 SECURITY-(06/04-06/10/26)		*	4,429.84	
			DSI SECURITY SERVICES				8,859.68 000298
6/17/26	00021	6/01/26 562	202606 320-53800-34000 JUN 26 - FIELD MANAGEMENT		*	3,021.17	
		6/01/26 563	202606 310-51300-34000 JUN 26 - MANAGEMENT FEES		*	4,311.83	
		6/01/26 563	202606 310-51300-35200 JUN 26 - WEBSITE ADMIN		*	175.33	
		6/01/26 563	202606 310-51300-35100 JUN 26 - INFO TECHNOLOGY		*	175.33	
		6/01/26 563	202606 310-51300-51000 JUN 26 - OFFICE SUPPLIES		*	12.71	
		6/01/26 563	202606 310-51300-42000 JUN 26 - POSTAGE		*	192.19	
		6/01/26 563	202606 320-53800-51100 JUN 26 - OPERATING SUPPLY		*	46.04	
		6/01/26 563	202606 320-53800-51500 JUN 26 - PATIO PRODUCTS		*	22.84	
			GOVERNMENTAL MANAGEMENT SERVICES				7,957.44 000299
6/17/26	00252	6/15/26 39998	202606 320-53800-47200 FLUSH CUT & STMP GRND OAK		*	2,800.00	
			US LAWNS OF BREVARD				2,800.00 000300
6/19/26	00277	5/18/26 255286	202605 300-13100-10300 C/H-POOL-RESURF- 80% PAID		*	53,373.99	
			BREVARD POOLS. INC.				53,373.99 000301
				TOTAL FOR BANK H		62,106.42	
				TOTAL FOR REGISTER		62,106.42	
				BAYT --BAYTREE--			
				SNEER00A			

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK.... AMOUNT #
6/30/26	00005	6/04/26 112400-A	202604 320-53800-43100	APR26- W&S-201 BAYTREE DR	*	69.70	
		6/08/26 118058-A	202604 320-53800-43200	APR26- W&S-8207 NATN'L DR	*	2,889.14	
				CITY OF COCOA UTILITIES			2,958.84 000085
6/30/26	00009	6/04/26 4139750-	202605 320-53800-43200	MAY 26 - FL CITY GAS	*	55.01	
				FLORIDA CITY GAS - AUTOPAY			55.01 000086
6/30/26	00255	5/30/26 MAY26-FP	202605 320-53800-43000	MAY 26 - STREETLIGHTS	*	3,707.32	
		6/11/26 APR26-FP	202605 320-53800-43000	MAY 26 - ELECTRICITY	*	1,817.51	
				FPL - AUTOPAY			5,524.83 000087
6/30/26	00023	5/31/26 7734608	202605 310-51300-48000	NOT BOS MEETING 05/01/26	*	171.83	
				GANNETT FLORIDA LOCALIQ			171.83 000088
6/30/26	00253	5/22/26 12308970	202606 320-53800-41000	JUN26 SPEC-201 BAYTREE DR	*	346.41	
		5/29/26 11726770	202606 320-53800-41000	JUN26 SPEC-8207 NTN'L DR	*	225.05	
		6/07/26 12335290	202606 320-53800-41000	JUN26 SPEC-630 BAYTREE DR	*	214.09	
				SPECTRUM - CHARTER COMMUNICATIONS			785.55 000089
6/30/26	00225	5/26/26 0276650-	202606 320-53800-43300	JUN 26 - TRASH REMOVAL	*	55.78	
				WASTE MANAGEMENT CORPORATE SERVICES			55.78 000090
TOTAL FOR BANK Y						9,551.84	
TOTAL FOR REGISTER						9,551.84	

BAYT --BAYTREE-- SNEER00A

CHECK#	TYPE	SYSTEM	CHECK DATE	CHECK AMT	EMP/CUS/VEN#	DESCRIPTION
050762	R	PR	06/04/2026	184.70	358361417	RICHARD L BROWN
050763	R	PR	06/04/2026	184.70	218400959	GILBERT M MILLS JR.
050764	R	PR	06/04/2026	184.70	3	JANICE HILL
050765	R	PR	06/04/2026	184.70	75384525	RICHARD C BOSSELER
BANK TOTAL				738.80		
COMPANY TOTAL				738.80		

SECTION B

Baytree
Community Development District

Unaudited Financial Reporting
June 30, 2026



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7-8	<u>Month to Month</u>
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Baytree
Community Development District
Combined Balance Sheet
June 30, 2026

	<i>General Fund</i>	<i>Capital Reserve Fund</i>	<i>Pavement Fund</i>	<i>C. Beautification Fund</i>	<i>Totals Governmental Funds</i>
Assets:					
<u>Cash:</u>					
Operating Fund	\$ 212,824	\$ -	\$ -	\$ -	\$ 212,824
Due from Community Beautification	19,044	-	-	-	19,044
Due from General Fund	-	-	77,146	-	77,146
<u>Investments:</u>					
US Bank Custody	261,874	-	-	-	261,874
MMA - Bank United - Surplus	205,224	-	-	-	205,224
MMA - Truist Bank - Capital Reserves	-	171,413	-	-	171,413
MMA - Regions Bank - Pavement Management	-	-	237,266	-	237,266
CD - Seacoast Bank - Pavement Management	-	-	174,591	-	174,591
CD - Seacoast Bank - Community Beautification	-	-	-	47,137	47,137
Total Assets	\$ 698,965	\$ 171,413	\$ 489,002	\$ 47,137	\$ 1,406,518
Liabilities:					
Accounts Payable	\$ 128,962	\$ 30,000	\$ -	\$ -	\$ 158,962
Due to General Fund - Comm. Beautification	-	-	-	19,044	19,044
Due to Pavement Mgmt	77,146	-	-	-	77,146
Total Liabilities	\$ 206,108	\$ 30,000	\$ -	\$ 19,044	\$ 255,152
Fund Balance:					
Assigned for:					
Capital Reserves	\$ -	\$ 141,413	\$ -	\$ -	\$ 141,413
Pavement Management	-	-	489,002	-	489,002
Community Beautification	-	-	-	28,093	28,093
Unassigned	492,857	-	-	-	492,857
Total Fund Balances	\$ 492,857	\$ 141,413	\$ 489,002	\$ 28,093	\$ 1,151,366
Total Liabilities & Fund Balance	\$ 698,965	\$ 171,413	\$ 489,002	\$ 47,137	\$ 1,406,518

Baytree
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/26	Thru 06/30/26	Variance

Revenues:

Maintenance Assessments	\$ 1,177,624	\$ 1,177,624	\$ 1,183,115	\$ 5,492
IOB Cost Share Agreement	59,257	29,628	29,628	-
Miscellaneous Income	9,250	6,938	31,097	24,160
Interest Income	10,000	7,500	17,129	9,629
Total Revenues	\$ 1,256,130	\$ 1,221,690	\$ 1,260,969	\$ 39,280

Expenditures:

General & Administrative:

Supervisor Fees	\$ 12,000	\$ 9,000	\$ 8,400	\$ 600
FICA Expense	918	689	643	46
Engineering	30,000	22,500	19,461	3,039
Attorney Fees	24,000	18,000	22,458	(4,458)
Annual Audit	3,500	3,500	3,350	150
Assessment Administration	8,765	8,765	8,765	0
Management Fees	51,742	38,806	38,806	(0)
Information Technology	2,104	1,578	1,578	0
Website Maintenance	2,104	1,578	1,578	0
Telephone	250	188	-	188
Postage	2,500	1,875	1,601	274
Printing & Binding	1,000	750	32	718
Office Supplies	500	375	88	287
Legal Advertising	4,000	3,000	360	2,640
Insurance General Liability	39,442	39,442	34,398	5,044
Tax Collector Fee	23,557	23,557	23,626	(69)
Property Taxes	450	450	488	(38)
Property Appraiser	350	263	281	(18)
Other Current Charges	1,800	1,350	2,058	(708)
Dues, Licenses & Subscriptions	175	175	175	-
Subtotal General & Administrative	\$ 209,157	\$ 175,840	\$ 168,146	\$ 7,694

Baytree
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/26	Thru 06/30/26	Variance
<u>Operations & Maintenance</u>				
Field Management Fees	\$ 36,254	\$ 27,191	\$ 27,191	\$ 0
Security Contract	235,374	176,530	170,494	6,036
Gate Maintenance	25,320	18,990	8,861	10,129
Security Gatehouse Maintenance	10,000	7,500	21,296	(13,796)
Telephone/Internet - Gatehouse/Pool	9,000	6,750	6,778	(28)
Transponders	4,500	4,500	3,850	650
Utility - Electric	68,250	51,188	41,759	9,428
Utility - Water & Sewer	18,025	13,519	4,373	9,145
Utility - Gas	9,350	7,013	15,494	(8,482)
Maintenance - Lakes	49,750	37,313	37,380	(68)
Maintenance - Landscape Contract	141,612	106,209	106,209	-
Maintenance - Additional Landscape	25,000	18,750	35,752	(17,002)
Maintenance - Pool Contract	18,000	13,500	9,734	3,766
Maintenance - Pool Parts & Repairs	10,000	7,500	9,711	(2,211)
Maintenance - Pool Painting	6,000	4,500	-	4,500
Maintenance - Irrigation	17,000	12,750	8,571	4,179
Maintenance - Lighting	18,000	13,500	19,844	(6,344)
Maintenance - Monuments	4,000	3,000	2,018	982
Maintenance - Fountain	1,500	1,125	2,315	(1,190)
Maintenance - Recreation	2,500	1,875	2,200	(325)
Amenity - Refuse Service	800	600	446	154
Amenity - Janitorial Services	7,500	5,625	5,879	(254)
Holiday Lighting	17,500	17,500	17,122	378
Operating Supplies	750	563	1,409	(847)
Sidewalk/Curb Cleaning	12,000	12,000	12,255	(255)
Misc. Contingency	30,600	22,950	17,735	5,215
Subtotal Operations & Maintenance	\$ 778,585	\$ 592,439	\$ 588,678	\$ 3,761
Total Expenditures	\$ 987,741	\$ 768,278	\$ 756,823	\$ 11,455
Excess (Deficiency) of Revenues over Expenditures	\$ 268,389	\$ 453,411	\$ 504,146	\$ 50,735
<u>Other Financing Sources/(Uses):</u>				
<u>Transfers</u>				
Capital Projects- Paving - Baytree	\$ (83,907)	\$ (83,907)	\$ (83,907)	\$ -
Capital Projects - Paving - IOB Funds	(19,000)	(19,000)	(19,000)	-
Capital Projects - Reserves	(149,100)	(149,100)	(149,100)	-
Community Beautification Fund	(45,265)	-	-	-
First Quarter Operating	(48,500)	-	-	-
Total Other Financing Sources/(Uses)	\$ (345,772)	\$ (252,007)	\$ (252,007)	\$ -
Net Change in Fund Balance	\$ (77,383)	\$ 201,404	\$ 252,139	\$ 50,735
Fund Balance - Beginning	\$ 77,383		\$ 240,718	
Fund Balance - Ending	\$ -		\$ 492,857	

Baytree
Community Development District
Capital Projects Reserve Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budge Thru 06/30/26	Actual Thru 06/30/26	Variance
Revenues:				
Interest Income	\$ 2,000	\$ 1,500	\$ 1,255	\$ (245)
Total Revenues	\$ 2,000	\$ 1,500	\$ 1,255	\$ (245)
Expenditures:				
Lake Bank Restoration/Evaluation	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
Sidewalk/Gutter Repair	14,000	-	-	-
Drainage Maintenance	10,000	-	-	-
Electrical Infrastructure	20,000	20,000	4,784	15,216
Tennis Court Resurface	18,000	-	-	-
Pool Resurface	50,000	50,000	66,514	(16,514)
Benches	-	-	1,936	(1,936)
Disaster/Emergency Reserve	6,500	-	-	-
Bank Fees	600	-	-	-
Total Expenditures	\$ 149,100	\$ 100,000	\$ 103,234	\$ (3,234)
Excess (Deficiency) of Revenues over Expenditures	\$ (147,100)	\$ (98,500)	\$ (101,979)	\$ (3,479)
Other Financing Sources/(Uses):				
Transfer In - Baytree	\$ 149,100	\$ 149,100	\$ 149,100	\$ -
Total Other Financing Sources/(Uses)	\$ 149,100	\$ 149,100	\$ 149,100	\$ -
Net Change in Fund Balance	\$ 2,000	\$ 50,600	\$ 47,121	\$ (3,479)
Fund Balance - Beginning	\$ 25,164		\$ 94,292	
Fund Balance - Ending	\$ 27,164		\$ 141,413	

Baytree
Community Development District
Pavement Management
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
<u>Revenues</u>				
Interest Income	\$ 2,000	\$ 1,500	\$ 4,892	\$ 3,392
Total Revenues	\$ 2,000	\$ 1,500	\$ 4,892	\$ 3,392
<u>Expenditures:</u>				
Bank Fees	\$ 600	\$ 450	\$ 242	\$ 208
Total Expenditures	\$ 600	\$ 450	\$ 242	\$ 208
Excess (Deficiency) of Revenues over Expenditures	\$ 1,400	\$ 1,050	\$ 4,650	\$ 3,600
<u>Other Financing Sources/(Uses)</u>				
Transfer In - Baytree	\$ 83,907	\$ 83,907	\$ 83,907	\$ -
Transfer In - IOB	19,000	19,000	19,000	-
Total Other Financing Sources (Uses)	\$ 102,907	\$ 102,907	\$ 102,907	\$ -
Net Change in Fund Balance	\$ 104,307	\$ 103,957	\$ 107,557	\$ 3,600
Fund Balance - Beginning	\$ 427,018		\$ 381,446	
Fund Balance - Ending	\$ 531,325		\$ 489,002	

Baytree
Community Development District
Community Beautification
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
<u>Revenues</u>				
Interest Income	\$ -	\$ -	\$ 1,078	\$ 1,078
Total Revenues	\$ -	\$ -	\$ 1,078	\$ 1,078
<u>Expenditures:</u>				
Beautification Projects	\$ 45,265	\$ 45,265	\$ 22,000	\$ 23,265
Total Expenditures	\$ 45,265	\$ 45,265	\$ 22,000	\$ 23,265
Excess (Deficiency) of Revenues over Expenditures	\$ (45,265)	\$ (45,265)	\$ (20,922)	\$ 24,343
<u>Other Financing Sources/(Uses)</u>				
Transfer In - Baytree	\$ 45,265	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ 45,265	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -	\$ (45,265)	\$ (20,922)	\$ 24,343
Fund Balance - Beginning	\$ -		\$ 49,016	
Fund Balance - Ending	\$ -		\$ 28,093	

Baytree
Community Development District
General Fund
Cash and Investment Report
For The Period Ending June 30, 2026

Account Name	Maturity Date	Bank Name	Original Investment	Yield	Balance
General Fund					
Checking Account - Operating		Bank United		0.00%	\$ 106,654
Interest Checking Account - Operating		Truist Bank		0.40%	\$ 106,170
Sub Total					\$ 212,824
Money Market Account - Surplus		Bank United		3.37%	\$ 205,224
Custodian Account		US Bank		3.50%	\$ 261,874
Total General Fund					\$ 679,921
Reserve Funds					
<u>Capital Reserve</u>					
Money Market Account		Truist Bank		1.62%	\$ 171,413
<u>Pavement Reserve</u>					
Money Market Account		Regions Bank		2.02%	\$ 237,266
12-Month CD*	8/29/2026	Seacoast Bank	\$ 170,367	3.50%	\$ 174,591
Total Pavement					\$ 411,856
<u>Community Beautification</u>					
7-Month CD**	11/29/2026	Seacoast Bank	\$ 45,180	3.50%	\$ 47,137
Total Reserve Funds					\$ 630,407

Note:

*Rolled over another 12 months maturing on 08/29/26.

** Rolled over another 7 month maturing on 11/29/26.

Baytree
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts - Brevard County
Fiscal Year 2026

ON ROLL ASSESSMENTS

Gross Assessments \$ 1,226,201 \$ 1,226,201

Net Assessments \$ 1,177,153 \$ 1,177,153

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>
11/14/25	\$ 21,800	\$ (1,080)	\$ (414)	\$ -	\$ 20,306	\$ 20,720	\$ 20,720
12/02/25	236,600	(9,464)	(4,543)	-	222,593	227,136	227,136
12/10/25	750,401	(30,016)	(14,408)	-	705,977	720,385	720,385
12/19/25	88,300	(3,195)	(1,702)	-	83,403	85,105	85,105
01/09/26	46,400	(1,392)	(900)	-	44,108	45,008	45,008
01/30/26	-	-	-	1,679	1,679	1,679	1,679
02/12/26	18,200	(390)	(356)	-	17,414	17,810	17,810
03/06/26	7,800	(78)	(154)	-	7,568	7,722	7,722
04/11/26	31,931	-	(639)	-	31,292	31,931	31,931
04/20/26	-	-	-	128	128	128	128
05/12/26	9,169	254	(188)	-	9,235	9,423	9,423
06/05/26	5,200	156	(107)	-	5,249	5,356	5,356
06/22/26	10,400	312	(214)	-	10,498	10,712	10,712
TOTAL	\$ 1,226,201	\$ (44,892)	\$ (23,626)	\$ 1,807	\$ 1,159,450	\$ 1,183,115	\$ 1,183,115

*Note: Commissions are posted as admin. expenditures.

100%	Gross Assessments Collected
\$ -	Balance Remaining to Collect

Baytree
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Maintenance Assessments	\$ -	\$ 20,720	\$ 1,032,626	\$ 46,688	\$ 17,810	\$ 7,722	\$ 32,059	\$ 9,423	\$ 16,068	\$ -	\$ -	\$ -	\$ 1,183,115
IOB Cost Share Agreement	-	-	-	14,814	-	-	14,814	-	-	-	-	-	29,628
Miscellaneous Income	264	2,191	275	1,037	175	772	210	530	25,645	-	-	-	31,097
Interest Income	1,179	938	1,762	2,470	2,486	2,429	2,261	2,177	1,427	-	-	-	17,129
Total Revenues	\$ 1,442	\$ 23,849	\$ 1,034,663	\$ 65,008	\$ 20,471	\$ 10,922	\$ 49,344	\$ 12,130	\$ 43,140	\$ -	\$ -	\$ -	\$ 1,260,969
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ 800	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 800	\$ 800	\$ -	\$ -	\$ -	\$ 8,400
FICA Expense	61	77	77	77	77	77	77	61	61	-	-	-	643
Engineering	613	913	2,750	1,568	1,345	4,411	250	7,613	-	-	-	-	19,461
Attorney Fees	2,805	2,063	2,860	2,448	3,328	1,578	2,035	3,548	1,795	-	-	-	22,458
Annual Audit	-	-	-	-	-	-	-	3,350	-	-	-	-	3,350
Assessment Administration	8,765	-	-	-	-	-	-	-	-	-	-	-	8,765
Management Fees	4,312	4,312	4,312	4,312	4,312	4,312	4,312	4,312	4,312	-	-	-	38,806
Information Technology	175	175	175	175	175	175	175	175	175	-	-	-	1,578
Website Maintenance	175	175	175	175	175	175	175	175	175	-	-	-	1,578
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-
Postage	159	151	1	160	40	302	2	1	788	-	-	-	1,601
Printing & Binding	-	-	2	26	3	-	2	-	-	-	-	-	32
Office Supplies	13	13	0	13	13	-	13	13	13	-	-	-	88
Legal Advertising	-	-	188	-	-	-	-	172	-	-	-	-	360
Insurance General Liability	33,186	-	-	-	-	1,212	-	-	-	-	-	-	34,398
Tax Collector Fee	-	414	20,653	900	356	154	639	188	321	-	-	-	23,626
Property Taxes	-	488	-	-	-	-	-	-	-	-	-	-	488
Property Appraiser	-	-	281	-	-	-	-	-	-	-	-	-	281
Other Current Charges	117	248	259	152	178	244	267	257	337	-	-	-	2,058
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
Total General & Administrative	\$ 51,355	\$ 10,028	\$ 32,732	\$ 11,004	\$ 11,001	\$ 13,639	\$ 8,945	\$ 20,664	\$ 8,777	\$ -	\$ -	\$ -	\$ 168,146

Baytree
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<u>Operations & Maintenance</u>													
Field Management Fees	\$ 3,021	\$ 3,021	\$ 3,021	\$ 3,021	\$ 3,021	\$ 3,021	\$ 3,021	\$ 3,021	\$ 3,021	\$ -	\$ -	\$ -	\$ 27,191
Security Contract	17,722	22,502	18,907	18,042	22,152	13,262	22,154	22,464	13,290	-	-	-	170,494
Gate Maintenance	3,482	740	986	444	2,133	-	-	760	315	-	-	-	8,861
Security Gatehouse Maintenance	8,975	7,701	600	3,521	-	500	-	-	-	-	-	-	21,296
Telephone/Internet - Gatehouse/Pool	725	725	725	725	734	786	786	786	786	-	-	-	6,778
Transponders	-	-	-	3,850	-	-	-	-	-	-	-	-	3,850
Utility - Electric	4,756	4,835	5,064	5,587	5,455	5,423	5,115	5,525	-	-	-	-	41,759
Utility - Water & Sewer	1,723	968	236	570	466	341	70	-	-	-	-	-	4,373
Utility - Gas	903	1,731	2,787	3,190	2,384	1,309	3,136	55	-	-	-	-	15,494
Maintenance - Lakes	3,600	4,560	3,500	4,660	3,500	5,900	3,600	4,560	3,500	-	-	-	37,380
Maintenance - Landscape Contract	11,801	11,801	11,801	11,801	11,801	11,801	11,801	11,801	11,801	-	-	-	106,209
Maintenance - Additional Landscape	1,500	197	17,000	2,105	6,250	2,150	-	-	6,550	-	-	-	35,752
Maintenance - Pool Contract	914	1,770	1,100	900	900	900	1,250	900	1,100	-	-	-	9,734
Maintenance - Pool Parts & Repairs	4,815	823	72	-	-	36	88	3,877	-	-	-	-	9,711
Maintenance - Pool Painting	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance - Irrigation	2,312	233	1,682	130	2,096	575	249	933	363	-	-	-	8,571
Maintenance - Lighting	3,864	-	3,191	414	6,130	-	493	1,172	4,580	-	-	-	19,844
Maintenance - Monuments	-	-	-	-	-	-	23	-	1,995	-	-	-	2,018
Maintenance - Fountain	40	40	225	1,440	40	225	40	40	225	-	-	-	2,315
Maintenance - Recreation	-	-	1,440	246	-	-	440	51	23	-	-	-	2,200
Amenity - Refuse Service	56	56	56	56	56	-	56	56	56	-	-	-	446
Amenity - Janitorial Services	631	431	431	431	931	931	1,231	431	431	-	-	-	5,879
Holiday Lighting	-	17,122	-	-	-	-	-	-	-	-	-	-	17,122
Operating Supplies	373	990	-	-	-	-	-	-	46	-	-	-	1,409
Sidewalk/Curb Cleaning	-	10,465	-	1,390	-	-	-	400	-	-	-	-	12,255
Misc. Contingency	2,921	10,454	430	-	1,189	-	-	1,183	1,557	-	-	-	17,735
Subtotal Operations & Maintenance	\$ 74,134	\$ 101,164	\$ 73,254	\$ 62,522	\$ 69,238	\$ 47,160	\$ 53,554	\$ 58,014	\$ 49,638	\$ -	\$ -	\$ -	\$ 588,678
Total Expenditures	\$ 125,489	\$ 111,192	\$ 105,986	\$ 73,526	\$ 80,239	\$ 60,799	\$ 62,499	\$ 78,678	\$ 58,415	\$ -	\$ -	\$ -	\$ 756,823
Excess (Deficiency) of Revenues over Expenditures	\$ (124,047)	\$ (87,343)	\$ 928,677	\$ (8,518)	\$ (59,768)	\$ (49,877)	\$ (13,156)	\$ (66,548)	\$ (15,274)	\$ -	\$ -	\$ -	\$ 504,146
<u>Other Financing Sources/Uses:</u>													
<u>Transfers</u>													
Capital Projects- Paving - Baytree	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (83,907)	\$ -	\$ -	\$ -	\$ (83,907)
Capital Projects - Paving - IOB Funds	-	-	-	-	-	-	-	-	(19,000)	-	-	-	(19,000)
Capital Projects - Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (149,100)	\$ -	\$ -	\$ -	\$ (149,100)
Total Other Financing Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (252,007)	\$ -	\$ -	\$ -	\$ (252,007)
Net Change in Fund Balance	\$ (124,047)	\$ (87,343)	\$ 928,677	\$ (8,518)	\$ (59,768)	\$ (49,877)	\$ (13,156)	\$ (66,548)	\$ (267,281)	\$ -	\$ -	\$ -	\$ 252,139