

BAYSIDE IMPROVEMENT AND BAY CREEK

**COMMUNITY DEVELOPMENT
DISTRICTS**

July 28, 2025

BOARD OF SUPERVISORS

**JOINT REGULAR
MEETING AGENDA**

**BAYSIDE IMPROVEMENT
AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS**

**AGENDA
LETTER**

Bayside Improvement and Bay Creek

Community Development Districts

OFFICE OF THE DISTRICT MANAGER

2300 Glades Road, Suite 410W • Boca Raton, Florida 33431

Phone (561) 571-0010 • Toll-free (877) 276-0889 • Fax (561) 571-0013

July 21, 2025

ATTENDEES:

Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.

Boards of Supervisors

Bayside Improvement and Bay Creek Community Development Districts

Dear Board Members:

The Boards of Supervisors of the Bayside Improvement Community Development District and Bay Creek Community Development District will hold a Joint Regular Meeting on July 28, 2025 at 2:00 p.m., at the Pelican Landing Community Center, 24501 Walden Center Drive, Bonita Springs, Florida 34134. Members of the public may participate in the meeting, via Zoom, at <https://us02web.zoom.us/j/84137772934>, Meeting ID: **841 3777 2934** or via conference call at **1-929-205-6099**, Meeting ID: **841 3777 2934**. The agenda is as follows:

1. Call to Order/Phone Silent Mode/Pledge of Allegiance
2. Roll Call
3. Public Comments: *Agenda Items*

BAYSIDE IMPROVEMENT CDD ITEMS

4. Consider Appointment of Qualified Elector to Fill Unexpired Term of Seat 5; *Term Expires November 2028*
 - A. Cheryl Hughes
 - B. Dean A. Francis
5. Administration of Oath of Office to Newly Elected Supervisor (*the following to be provided in separate package*)
 - A. Required Ethics Training and Disclosure Filing
 - Sample Form 1 2023/Instructions
 - B. Membership, Obligations and Responsibilities
 - C. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees
 - D. Form 8B: Memorandum of Voting Conflict for County, Municipal and other Local Public Officers

6. Consideration of Resolution 2025-04, Electing and Removing Officers of the District and Providing for an Effective Date
7. Presentation of Audited Financial Report for Fiscal Year Ended September 30, 2024, Prepared by Grau & Associates
 - A. Consideration of Resolution 2025-05, Hereby Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2024

BAY CREEK BUSINESS ITEMS

8. Presentation of Audited Financial Report for Fiscal Year Ended September 30, 2024, Prepared by Grau & Associates
 - A. Consideration of Resolution 2025-06, Hereby Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2024

JOINT BUSINESS ITEM(S)

9. Review/Discussion: Budget Workshop Revisions to FY2026 Budget
10. Staff Report: District Engineer - *Barraco and Associates, Inc.*
11. Treatment Report: June 2025 - *Superior Waterway Services, Inc. (Andy Nott)*
12. Committee Reports
 - A. PLCA Landscape Committee
 - B. Colony Landscape Committee
13. Discussion: Estimated Costs/Benefits to Merger
14. Acceptance of Unaudited Financial Statements as of June 30, 2025
15. Approval of June 23, 2025 Joint Regular Meeting Minutes
16. Action/Agenda Items
17. Old Business
18. Staff Reports
 - A. District Counsel: *Coleman Yovanovich Koester, P.A. [Gregory Urbancic, Esq.]*

B. District Manager: *Wrathell, Hunt and Associates, LLC*

I. Monthly Status Report: Field Operations

II. NEXT MEETING DATE: August 25, 2025 [Joint Public Hearing and Regular Meeting to Adopt Fiscal Year 2026 Budget]

○ QUORUM CHECK: *BAYSIDE IMPROVEMENT CDD*

SEAT 1	KAREN MONTGOMERY	<input type="checkbox"/>	IN-PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
SEAT 2	GAIL GRAVENHORST	<input type="checkbox"/>	IN-PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
SEAT 3	WALTER MCCARTHY	<input type="checkbox"/>	IN-PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
SEAT 4	BERNIE CRAMER	<input type="checkbox"/>	IN-PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
SEAT 5		<input type="checkbox"/>	IN-PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO

○ QUORUM CHECK: *BAY CREEK CDD*

SEAT 1	JERRY ADDISON	<input type="checkbox"/>	IN-PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
SEAT 2	ROBERT TRAVERS	<input type="checkbox"/>	IN-PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
SEAT 3	JIM JANEK	<input type="checkbox"/>	IN-PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
SEAT 4	MARY MCVAY	<input type="checkbox"/>	IN-PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
SEAT 5	GARY DURNEY	<input type="checkbox"/>	IN-PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO

19. Supervisors' Requests

20. Public Comments: *Non-Agenda Items*

21. Adjournment [Bayside Improvement CDD]

BAY CREEK BUSINESS ITEM

22. Discussion: Bay Creek CDD Bulk Irrigation Water Agreement

23. Adjournment: [Bay Creek CDD]

Should you have any questions, please do not hesitate to contact me directly at (239) 464-7114.

Sincerely,



Chesley E. Adams, Jr.
 District Manager

**BAYSIDE IMPROVEMENT
AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS**

4A

Alysa Ruiz Gonzalez

From: Cleo Adams
Sent: Friday, May 23, 2025 9:01 AM
To: Daphne Gillyard
Cc: Gianna Denofrio; Ruta Viola; Madison Tappa
Subject: Bayside: Resume - Agenda Item

Hi Daphne,
See below. Chuck may have already sent to you.

SW Florida Strong –

Cleo Adams
District Manager
Wrathell, Hunt & Associates, LLC
9220 Bonita Beach Road
Suite #214
Bonita Springs, FL 34135
(239) 989-2939 (M)

FRAUD ALERT ---- DUE TO INCREASED INCIDENTS OF WIRE FRAUD, IF YOU RECEIVE WIRE INSTRUCTIONS FROM OUR OFFICE DO NOT SEND A WIRE.

From: Chuck Adams <adamsc@whhassociates.com>
Sent: Thursday, May 22, 2025 4:12 PM
To: Cleo Adams <crismond@whhassociates.com>
Subject: Fw: CDD Supervisor

Cheryl Hughes resume below

Chesley 'Chuck' Adams Jr.
Director of Operations
Wrathell, Hunt and Associates, LLC

(239) 464-7114 (c)

From: Cheryl Hughes <cjhughes4182@icloud.com>
Sent: Wednesday, April 23, 2025 10:11:01 AM
To: Chuck Adams <adamsc@whhassociates.com>
Subject: CDD Supervisor

Cheryl Hughes
4670 Via Firenze
Estero, Florida

317-727-1725

Chuck, I am interested in applying for the CDD Supervisor role that will be open due to Bill Nicholson leaving our community at the end of May.

I am a full time voting Florida resident, and have owned in The Colony For 13 years. I have been very active since we became full time residents in 2017.

Board positions held:

Ponza Board of Directors

Treviso Board of Directors

Current member of The Colony Foundation Board

I have been an active member of the following committees:

PLCA Design Review Committee (DRC)

The Chairman of The Colony DRC

The Colony Landscape Committee

Current Chairman of The PLCA Landscape Committee

I have had the opportunity to work closely with Paul Kemp, while chairman of the PLCA Landscape Committee. I believe that I have a very basic understanding of how the CDD functions. But having said that, I understand that I have a tremendous amount to learn should I be chosen for the supervisor role.

Hopefully my above experiences of volunteering show my deep commitment to our Pelican Landing community.

Respectfully,

Cheryl Hughes

Sent from my iPhone

**BAYSIDE IMPROVEMENT
AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS**

4B

Dean A. Francis, DDS

3460 Cedar Lake Ct
Bonita Springs, FL 34134
239.361.6622
deanafrancis@msn.com

Educational Background:

BS -University of Illinois 1981
BSD- University of Illinois 1980
DDS -University of Illinois 1982
Active dental licensure in Wisconsin 1982- present
Active dental licensure in Illinois 1985-present
Active dental licensure in Florida 2025-present
Advanced CPR certified

Work Experience: General Dentist for 40+ years. Designed, built and ran several multi-dentist offices in Wheaton, Illinois. Certified CEREC CAD-CAM dentist.
President of several professional condominium building associations in Illinois, 8+ years.
Designed, planted and maintained foundation landscaping and flower beds for several professional buildings in Wheaton, IL.
Completed course work through University of Guelph for Master Gardener in Illinois.
Licensed Florida CAM (Community Association Manager) 2023-present
Longlake Village HOA President 2023- present

Since my move to Florida, I have taken multiple classes through IFAS/Extension in subjects such as Stormwater Management, Native Florida plants, Landscaping-Best Practices, and Irrigation. With my background in management, building, landscaping, gardening etc. I feel that I could be an asset to the CDD board.

Additionally, as I have attended many CDD board meetings, I feel that I have, at least, a beginning grasp on the issues that the CDD faces presently and going forward.

I would be honored to be considered for placement on the Bayside CDD board. If you have any questions for me, please feel free to reach out to me.

Dean

**BAYSIDE IMPROVEMENT
AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS**

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**BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT
BOARD OF SUPERVISORS
OATH OF OFFICE**

I, _____, A CITIZEN OF THE STATE OF FLORIDA AND OF THE UNITED STATES OF AMERICA, AND BEING EMPLOYED BY OR AN OFFICER OF BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT AND A RECIPIENT OF PUBLIC FUNDS AS SUCH EMPLOYEE OR OFFICER, DO HEREBY SOLEMNLY SWEAR OR AFFIRM THAT I WILL SUPPORT THE CONSTITUTION OF THE UNITED STATES AND OF THE STATE OF FLORIDA.

Board Supervisor

ACKNOWLEDGMENT OF OATH BEING TAKEN

STATE OF FLORIDA
COUNTY OF _____

The foregoing oath was administered before me by means of ☐ physical presence or ☐ online notarization on this ____ day of _____, 20__, by _____, who is personally known to me or has produced _____ as identification, and is the person described in and who took the aforementioned oath as a Member of the Board of Supervisors of Bayside Improvement Community Development District and acknowledged to and before me that he/she took said oath for the purposes therein expressed.

(NOTARY SEAL)

Notary Public, State of Florida

Print Name: _____

Commission No.: _____ Expires: _____

MAILING ADDRESS: ☐ Home ☐ Office County of Residence _____

Street Phone Fax

City, State, Zip Email Address

**BAYSIDE IMPROVEMENT
AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS**

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RESOLUTION 2025-04

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BAYSIDE
IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT ELECTING
AND REMOVING OFFICERS OF THE DISTRICT AND PROVIDING FOR
AN EFFECTIVE DATE.**

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

WHEREAS, the District’s Board of Supervisors desires to elect and remove Officers of the District.

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

SECTION 1. The following is/are elected as Officer(s) of the District effective July 28, 2025:

_____ is elected Chair
_____ is elected Vice Chair
_____ is elected Assistant Secretary
_____ is elected Assistant Secretary
_____ is elected Assistant Secretary

SECTION 2. The following Officer(s) shall be removed as Officer(s) as of July 28, 2025:

_____ William Nicholson	_____ Vice Chair
_____	_____

SECTION 3. The following prior appointments by the Board remain unaffected by this Resolution:

Chuck Adams is Secretary

Craig Wrathell is Assistant Secretary

Craig Wrathell is Treasurer

Jeff Pinder is Assistant Treasurer

PASSED AND ADOPTED this 28th day of July, 2025.

ATTEST:

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

**BAYSIDE IMPROVEMENT
AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS**

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**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2024**

**BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA**

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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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Fax (561) 994-5823
www.graucpa.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Bayside Improvement Community Development District
Lee County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of Bayside Improvement Community Development District, Lee County, Florida (the "District") as of and for the fiscal year ended September 30, 2024, 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, the business-type activities and each major fund of the District as of September 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the fiscal 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our 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

The District's 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 GAAS 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 GAAS, 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 Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 District's 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.

June 26, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Bayside Improvement Community Development District, Lee County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2024. 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 fiscal year ended September 30, 2024 resulting in a net position balance of \$5,859,355.
- The change in the District's total net position in comparison with the prior fiscal year was (\$144,065), a decrease. 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, 2024, the District's governmental funds reported combined ending fund balances of \$973,200, a decrease of \$60,702 in comparison with the prior fiscal year. A portion of fund balance is non-spendable for deposits and prepaids 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 are intended to serve as the introduction to the District's basic 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, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being 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.

Both of the government-wide financial statements distinguish functions of the District that are principally supported by assessments (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the District include general government and maintenance and operations. The business-type activities of the District include irrigation services.

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. All of the funds of the District can be divided into two categories: governmental funds and proprietary funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

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 balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains one governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund which is a major fund.

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.

Proprietary Fund

The District maintains one type of proprietary fund, an enterprise fund. An enterprise fund is used to report the same function presented as business-type activities in the government-wide financial statements. The District uses an enterprise fund to account for the operations of the irrigation services within the District.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

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.

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.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Key components of the District's net position are reflected in the following table:

	NET POSITION SEPTEMBER 30,					
	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Current and other assets	\$ 998,803	\$ 1,167,332	\$ 1,318,400	\$ 1,072,494	\$ 2,317,203	\$ 2,239,826
Capital assets, net of depreciation	3,325,568	3,603,573	353,486	384,915	3,679,054	3,988,488
Total assets	4,324,371	4,770,905	1,671,886	1,457,409	5,996,257	6,228,314
Current liabilities	25,603	133,430	53,735	42,911	79,338	176,341
Long-term liabilities	57,564	48,553	-	-	57,564	48,553
Total liabilities	83,167	181,983	53,735	42,911	136,902	224,894
Net position						
Investment in capital assets	3,325,568	3,603,573	353,486	384,915	3,679,054	3,988,488
Unrestricted	915,636	985,349	1,264,665	1,029,583	2,180,301	2,014,932
Total net position	\$ 4,241,204	\$ 4,588,922	\$ 1,618,151	\$ 1,414,498	\$ 5,859,355	\$ 6,003,420

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure); less any related debt used to acquire those assets that is still outstanding. 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.

The District's net position decreased during the most recent fiscal year. The majority of the decrease represents the extent to which the cost of operations and depreciation expense exceeded ongoing program revenues.

Key elements of the change in net position are reflected in the following table:

	CHANGES IN NET POSITION FOR THE FISCAL YEAR END SEPTEMBER 30,					
	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Revenues:						
Program revenues						
Charges for services	\$ 2,777,872	\$ 2,787,840	\$ 664,438	\$ 615,929	\$ 3,442,310	\$ 3,403,769
General revenues						
Unrestricted investment earnings	22,124	798	-	-	22,124	798
Miscellaneous	4,056	32,038	-	-	4,056	32,038
Total revenues	2,804,052	2,820,676	664,438	615,929	3,468,490	3,436,605
Expenses:						
General government	192,822	186,820	-	-	192,822	186,820
Physical environment	2,958,948	2,939,342	-	-	2,958,948	2,939,342
Irrigation services	-	-	460,785	488,440	460,785	488,440
Total expenses	3,151,770	3,126,162	460,785	488,440	3,612,555	3,614,602
Change in net position	(347,718)	(305,486)	203,653	127,489	(144,065)	(177,997)
Net position - beginning	4,588,922	4,894,408	1,414,498	1,287,009	6,003,420	6,181,417
Net position - ending	\$ 4,241,204	\$ 4,588,922	\$ 1,618,151	\$ 1,414,498	\$ 5,859,355	\$ 6,003,420

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Governmental activities

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2024 was \$3,151,770. The costs of the District's activities were primarily funded by program revenues. In total, expenses increased in the fiscal year mainly as a result of an increase in maintenance expenses. In total, revenues decreased in the current fiscal year mainly as a result of a decrease in miscellaneous revenues.

Business-type activities

Business-type activities reflect the operations of the irrigation facilities within the District. The cost of operations is covered primarily by charges to customers. In addition, program revenues also include an assessment levy on customers for both the current and prior fiscal years.

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, 2024.

CAPITAL ASSETS

At September 30, 2024, the District had \$13,415,142 invested in capital assets for the governmental activities. In the government-wide financial statements depreciation of \$10,089,574, has been taken, which resulted in a net book value of \$3,325,568. The District's business-type activities reported net capital assets of \$353,486. More detailed information about the District's capital assets is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general and enterprise operations of the District will remain fairly constant.

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 the Bayside Improvement Community Development District's Finance Department at 2300 Glades Road, Suite 410W Boca Raton, Florida 33431.

**BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2024**

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash	\$ 983,489	\$ 1,244,179	\$ 2,227,668
Assessments receivable	9,133	715	9,848
Due from other governments	-	4,046	4,046
Prepaid items and deposits	2,273	104	2,377
Internal balances	(536)	536	-
Restricted assets:			
Cash	-	48,000	48,000
Capital assets:			
Nondepreciable	889,046	-	889,046
Depreciable, net	2,436,522	353,486	2,790,008
Total assets	<u>4,324,371</u>	<u>1,671,886</u>	<u>5,996,257</u>
LIABILITIES			
Accounts payable and accrued expenses	25,603	5,735	31,338
Due to other government	-	-	-
Customer deposits payable	-	48,000	48,000
Non-current liabilities:			
Due in more than one year	57,564	-	57,564
Total liabilities	<u>83,167</u>	<u>53,735</u>	<u>136,902</u>
NET POSITION			
Investment in capital assets	3,325,568	353,486	3,679,054
Unrestricted	915,636	1,264,665	2,180,301
Total net position	<u>\$ 4,241,204</u>	<u>\$ 1,618,151</u>	<u>\$ 5,859,355</u>

See notes to the financial statements

**BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

<u>Functions/Programs</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>		<u>Total</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Governmental Activities</u>	<u>Business-type</u>	
Primary government:					
Governmental activities:					
General government	\$ 192,822	\$ 192,822	\$ -	\$ -	\$ -
Physical environment	2,958,948	2,585,050	(373,898)	-	(373,898)
Total governmental activities	3,151,770	2,777,872	(373,898)	-	(373,898)
Business-type activities:					
Irrigation services	460,785	664,438	-	203,653	203,653
Total business-type activities	460,785	664,438	-	203,653	203,653
General revenues:					
Unrestricted investment earnings			22,124	-	22,124
Miscellaneous			4,056	-	4,056
Total general revenues			26,180	-	26,180
Change in net position			(347,718)	203,653	(144,065)
Net position - beginning			4,588,922	1,414,498	6,003,420
Net position - ending			\$ 4,241,204	\$ 1,618,151	\$ 5,859,355

See notes to the financial statements

**BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024**

	Major Fund General	Total Governmental Funds
ASSETS		
Cash	983,489	\$ 983,489
Assessments receivable	9,133	9,133
Due from other	4,444	4,444
Prepays	130	130
Deposits	2,143	2,143
Total assets	<u>\$ 999,339</u>	<u>\$ 999,339</u>
LIABILITIES		
Accounts payable and accrued expenses	\$ 25,603	\$ 25,603
Due to other funds	536	536
Total liabilities	<u>26,139</u>	<u>26,139</u>
FUND BALANCES		
Nonspendable:		
Deposits and prepaids	2,273	2,273
Unassigned	970,927	970,927
Total fund balances	<u>973,200</u>	<u>973,200</u>
Total liabilities and fund balances	<u>\$ 999,339</u>	<u>\$ 999,339</u>

See notes to the financial statements

**BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET-GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2024**

Total fund balances - governmental funds	\$	973,200
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	13,415,142		
Accumulated depreciation	<u>(10,089,574)</u>		3,325,568

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Compensated absences		<u>(57,564)</u>
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Net position of governmental activities	\$	<u><u>4,241,204</u></u>
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See notes to the financial statements

**BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	Major Funds	Total Governmental
	General	Funds
REVENUES		
Assessments	\$ 2,777,872	\$ 2,777,872
Interest income	22,124	22,124
Miscellaneous	4,056	4,056
Total revenues	<u>2,804,052</u>	<u>2,804,052</u>
EXPENDITURES		
Current:		
General government	192,822	192,822
Physical environment	2,581,819	2,581,819
Capital outlay	90,113	90,113
Total expenditures	<u>2,864,754</u>	<u>2,864,754</u>
Excess (deficiency) of revenues over (under) expenditures	(60,702)	(60,702)
Fund balances - beginning	<u>1,033,902</u>	<u>1,033,902</u>
Fund balances - ending	<u>\$ 973,200</u>	<u>\$ 973,200</u>

See notes to the financial statements

**BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Net change in fund balances - total governmental funds	\$	(60,702)
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Amounts reported for governmental activities in the statement of activities
are different because:

Governmental funds report capital outlays as expenditures, however, the cost of capital assets is eliminated in the statement of activities and capitalized in the statement of net position.		90,113
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The change in compensated absences between the current and prior fiscal year is reported in the statement of activities but is not reported as expenditures in governmental funds in governmental funds.		(9,011)
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Depreciation of capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		(368,118)
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Change in net position of governmental activities	\$	<u>(347,718)</u>
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See notes to the financial statements

**BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF NET POSITION - PROPRIETARY FUND
SEPTEMBER 30, 2024**

ASSETS

Current assets:

Cash and equivalents	1,244,179
Investments	-
Due from other governments	4,046
Assessments receivable	715
Accounts receivable	20,820
Due from other funds	536
Restricted cash:	
Customer deposits	48,000
Prepaid items and deposits	104
Total current assets	<u>1,318,400</u>

Noncurrent assets:

Capital assets:

Infrastructure	1,981,042
Less accumulated depreciation	<u>(1,627,556)</u>
Total capital assets, net of depreciation	<u>353,486</u>
Total noncurrent assets	<u>353,486</u>
Total assets	<u>1,671,886</u>

LIABILITIES

Current liabilities:

Accounts payable and accrued expenses	5,735
Customer deposits- payable from restricted assets	<u>48,000</u>
Total current liabilities	<u>53,735</u>
Total liabilities	<u>53,735</u>

NET POSITION

Investment in capital assets	353,486
Unrestricted	<u>1,264,665</u>
	<u>\$ 1,618,151</u>

See notes to the financial statements

**BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Operating revenues:		
Charges for services:		
Irrigation revenues	\$	385,058
Assessments		245,343
Other		34,037
Total operating revenues		<u>664,438</u>
Operating expenses:		
Irrigation services		294,806
Administrative and other		122,467
Depreciation		43,512
Total operating expenses		<u>460,785</u>
Change in net position		203,653
Total net position - beginning		<u>1,414,498</u>
Total net position - ending	\$	<u><u>1,618,151</u></u>

See notes to the financial statements

**BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF CASH FLOWS - PROPRIETARY FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

CASH FLOW FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 727,962
Payments for goods and services	(406,484)
Net cash provided (used) by operating activities	<u>321,478</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Due from other funds	<u>1,075</u>
Net cash provided (used) by non-capital financing activities	<u>1,075</u>
Net increase (decrease) in cash and cash equivalents	310,470
Cash and cash equivalents - October 1	<u>981,709</u>
Cash and cash equivalents - September 30	<u><u>\$ 1,292,179</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	
Operating income (loss)	\$ 203,653
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Depreciation	43,512
(Increase)/Decrease in:	
Assessments receivable	46
Due from other governments	84,263
Increase/(Decrease) in:	
Accounts payable	10,789
Customer deposits	<u>35</u>
Total adjustments	<u>117,825</u>
Net cash provided (used) by operating activities	<u><u>\$ 321,478</u></u>

See notes to the financial statements

**BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Bayside Improvement Community Development District ("District") was created on August 14, 1991 by Rule Chapter 42N-1.001, adopted under Chapter 120 by the Florida Land and Water Adjudicatory Commission, 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 qualified electors (residents) living within the District. 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 District and Bay Creek Community Development District ("Bay Creek") share the majority of their costs based on a common budget whereby all appropriations are shared based on the total projected equivalent residential units for each District.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. 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 2 – 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.

NOTE 2 – 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 *current 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 all platted lots within the District. Assessments are levied each November 1 on property of record as of the previous January 1 to pay for the operations and maintenance and debt service 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. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments. The District's annual assessments are billed and collected by the County Tax Assessor/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. In addition, any excess fees computed by the Tax Collector are remitted to the District.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

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.

The District reports the following enterprise fund:

Irrigation Fund

The Irrigation Fund accounts for the operations of the irrigation lines, which are funded by proceeds from operations of these facilities including user fees, meter fees and connection fees, and non-ad valorem special assessments.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

Irrigation Fund (Continued)

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's enterprise fund are charges to customers for sales and services. Operating expenses of the enterprise fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

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.

Assets, Liabilities, Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to bond covenants or other contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits.

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 which are insured and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

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, land and improvements, machinery and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the governmental and business type 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 two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities, 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>
Buildings and improvements	7-39
Infrastructure	20-40
Furniture fixtures and equipment	5-10
Irrigation system	20

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.

Compensated Absences

It is the District's policy to permit employees to accumulate, within certain limits, earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the government does not have a policy to pay any amounts when employees separate from service with the government. However, employees will be paid for any unused accrued vacation time up to a maximum 240 vacation hours upon termination of employment. Compensated absences are reported as accrued in the government-wide financial statements. Governmental funds report only matured compensated absences payable to currently terminating employees which are included in wages payable, if any.

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.

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities, Net Position or Equity (Continued)

Long-Term Obligations (Continued)

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

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.

The District can establish limitations on the use of fund balance as follows:

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 may also 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.

NOTE 3 – 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 4 – DEPOSITS

The District's cash balances 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.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2024 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land and improvements	\$ 889,046	\$ -	\$ -	\$ 889,046
Total capital assets, not being depreciated	889,046	-	-	889,046
Capital assets, being depreciated				
Furniture, fixtures and equipment	1,006,847	67,566	-	1,074,413
Building and improvements	4,979,463	-	-	4,979,463
Infrastructure	6,449,673	22,547	-	6,472,220
Total capital assets, being depreciated	12,435,983	90,113	-	12,526,096
Less accumulated depreciation for:				
Furniture, fixtures and equipment	908,896	39,669	-	948,565
Building and improvements	3,707,169	113,758	-	3,820,927
Infrastructure	5,105,391	214,691	-	5,320,082
Total accumulated depreciation	9,721,456	368,118	-	10,089,574
Total capital assets, being depreciated, net	2,714,527	(278,005)	-	2,436,522
Governmental activities capital assets, net	\$ 3,603,573	\$ (278,005)	\$ -	\$ 3,325,568

NOTE 5 – CAPITAL ASSETS (Continued)

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Business type activities</u>				
Capital assets, being depreciated				
Irrigation system	\$ 1,968,959	\$ 12,083	\$ -	\$ 1,981,042
Total capital assets, being depreciated	1,968,959	12,083	-	1,981,042
Less accumulated depreciation for:				
Irrigation system	1,584,044	43,512	-	1,627,556
Total accumulated depreciation	1,584,044	43,512	-	1,627,556
Total capital assets, being depreciated, net	384,915	(31,429)	-	353,486
Business type activities capital assets, net	\$ 384,915	\$ (31,429)	\$ -	\$ 353,486

For governmental activities, depreciation was charged to the physical environment function.

NOTE 6 – LONG TERM LIABILITIES

Changes in long-term liability activity for the fiscal year ended September 30, 2024 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Compensated absences	\$ 48,553		\$ 9,011	\$ 57,564	\$ -
Total	\$ 48,553	\$ -	\$ 9,011	\$ 57,564	\$ -

NOTE 7 – PENSION PLANS

The District and Bay Creek Community Development District share the majority of their costs based on a common budget whereby all appropriations are shared based on the total projected equivalent residential units for each District. Both pension plans described below are plans that cover the common employees of both the District and Bay Creek. The information described below is based on the plan as a whole unless otherwise indicated.

Deferred Compensation Plan

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code, Section 457. The plan, available to all District employees, permits them to defer a portion of their salary until future years. In March 2007, the District executed a Trust Agreement with its plan agent for the sole and exclusive benefit of District employees. Except for the plan provisions related to loans, the deferred compensation is not available to the employees until termination, retirement, death or unforeseeable emergency. The plan is administered by ICMA Retirement Corporation. Except for the plan provisions related to loans, the District has no fiduciary responsibility for the plan and therefore, the District does not report the balances and activities in its financial statements.

Defined Contribution Pension Plan

All permanent full-time employees are covered by a defined contribution pension plan with vesting requirements varying between one and five years. At September 30, 2024, there were 6 plan members. Nonvested pension forfeitures, classified as investments with pension agent, are restricted by the plan and may only be used toward the District's payment of its future pension contributions. The plan is administered by ICMA Retirement Corporation. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. The District's policy is to fund the annual pension costs in the annual budget. The District has no fiduciary responsibility for the plan and therefore does not report the balances or activities in its financial statements. The District's contribution to the plan is 6% of each eligible employee's regular pay.

NOTE 7 – PENSION PLANS (Continued)

Defined Contribution Pension Plan (Continued)

The District's total payroll in fiscal year 2024 was \$1,123,833. The wages subjected to pension contributions were \$129,543 and the total pension contribution from the District was \$10,475 for the fiscal year ended September 30, 2024.

NOTE 8 – OTHER RELATED PARTY TRANSACTIONS

Due to the fact that Bayside collects certain assessments on behalf of Bay Creek, during the fiscal year ended September 30, 2024, Bay Creek received assessments of \$5,273 collected by Bayside on behalf of Bay Creek.

NOTE 9 – MANAGEMENT COMPANY

The District has contracted with Wrathell, Hunt and Associates, LLC to perform management advisory 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 10 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations.

**BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<u>Budgeted Amounts</u> Original and	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	\$ 2,759,285	\$ 2,777,872	\$ 18,587
Interest income	85,000	22,124	(62,876)
Miscellaneous	10,494	4,056	(6,438)
Total revenues	<u>2,854,779</u>	<u>2,804,052</u>	<u>(50,727)</u>
EXPENDITURES			
Current:			
General government	153,617	192,822	(39,205)
Physical environment	2,693,104	2,581,819	111,285
Capital outlay	76,388	90,113	(13,725)
Total expenditures	<u>2,923,109</u>	<u>2,864,754</u>	<u>58,355</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (68,330)</u>	(60,702)	<u>\$ 7,628</u>
Fund balance - beginning		<u>1,033,902</u>	
Fund balance - ending		<u>\$ 973,200</u>	

See notes to required supplementary information

**BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
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).

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, 2024.

**BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0*
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	11
Employee compensation	\$0
Independent contractor compensation	\$205,325
Construction projects to begin on or after October 1; (>\$65K)	None
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance - \$274.71 - 1,362.42 Debt service - N/A
Special assessments collected	\$2,777,872
Outstanding Bonds:	None

*Employees are leased



Grau & Associates

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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
Bayside Improvement Community Development District
Lee County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities and each major fund of Bayside Improvement Community Development District, Lee County, Florida ("District") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 26, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, 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.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

Purpose of this Report

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

June 26, 2025



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**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
Bayside Improvement Community Development District
Lee County, Florida

We have examined Bayside Improvement Community Development District, Lee 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, 2024. 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, 2024.

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 Bayside Improvement Community Development District, Lee County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

June 26, 2025



**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors
Bayside Improvement Community Development District
Lee County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Bayside Improvement Community Development District, Lee County, Florida (the "District") as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated June 26, 2025.

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 Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 26, 2025, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

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, as applicable, management, and the Board of Supervisors of Bayside Improvement Community Development District, Lee County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Bayside Improvement Community Development District, Lee County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

June 26, 2025

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2023.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2024.

3. 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.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2024.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2024. It is management's responsibility to monitor 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.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 26.

**BAYSIDE IMPROVEMENT
AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS**

7A

RESOLUTION 2025-05

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BAYSIDE
IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT HEREBY
ACCEPTING THE AUDITED FINANCIAL REPORT FOR THE FISCAL YEAR
ENDED SEPTEMBER 30, 2024**

WHEREAS, the District's Auditor, Grau & Associates, has heretofore prepared and submitted to the Board, for accepting, the District's Audited Financial Report for Fiscal Year 2024;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS
OF THE BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT
DISTRICT;**

1. The Audited Financial Report for Fiscal Year 2024 heretofore submitted to the Board is hereby accepted for Fiscal Year 2024, for the period ending September 30, 2024; and

2. A verified copy of said Audited Financial Report for Fiscal Year 2024 shall be attached hereto as an exhibit to this Resolution in the District's "Official Record of Proceedings".

PASSED AND ADOPTED this 28th day of July, 2025.

ATTEST:

**BAYSIDE IMPROVEMENT COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

**BAYSIDE IMPROVEMENT
AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS**

8

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2024**

**BAY CREEK COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Bay Creek Community Development District
Lee County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of Bay Creek Community Development District, Lee County, Florida (the "District") as of and for the fiscal year ended September 30, 2024, 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, the business-type activities and each major fund of the District as of September 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the fiscal 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our 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

The District's 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 GAAS 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 GAAS, 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 Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 District's 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.

June 26, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Bay Creek Community Development District, Lee County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2024. 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 fiscal year ended September 30, 2024 resulting in a net position balance of \$1,279,825.
- The change in the District's total net position in comparison with the prior fiscal year was \$(76,006), a decrease. 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, 2024, the District's governmental funds reported combined ending fund balances of \$373,824, a decrease of (\$12,563) in comparison with the prior fiscal year. A portion of the fund balance is non-spendable for deposits, 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 are intended to serve as the introduction to the District's basic 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, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being 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.

Both of the government-wide financial statements distinguish functions of the District that are principally supported by assessments (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the District include general government and maintenance and operations. The business-type activities of the District include irrigation services.

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. All of the funds of the District can be divided into two categories: governmental funds and proprietary funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

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 balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains one individual governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund which is a major fund.

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.

Proprietary Fund

The District maintains one type of proprietary fund, an enterprise fund. An enterprise fund is used to report the same function presented as business-type activities in the government-wide financial statements. The District uses an enterprise fund to account for the operations of the irrigation services within the District.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

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.

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.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Key components of the District's net position are reflected in the following table:

NET POSITION SEPTEMBER 30,						
	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Current and other assets	\$ 388,737	\$ 402,389	\$ 45,264	\$ 61,053	\$ 434,001	\$ 463,442
Capital assets, net of depreciation	918,442	962,956	57,625	72,625	976,067	1,035,581
Total assets	1,307,179	1,365,345	102,889	133,678	1,410,068	1,499,023
Current liabilities	14,913	16,002	101,950	115,905	116,863	131,907
Long-term liabilities	13,380	11,285	-	-	13,380	11,285
Total liabilities	28,293	27,287	101,950	115,905	130,243	143,192
Net position						
Investment in capital assets	918,442	962,956	57,625	72,625	976,067	1,035,581
Unrestricted	360,444	375,102	(56,686)	(54,852)	303,758	320,250
Total net position	\$ 1,278,886	\$ 1,338,058	\$ 939	\$ 17,773	\$ 1,279,825	\$ 1,355,831

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure); less any related debt used to acquire those assets that is still outstanding. 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.

The District's net position decreased during the most recent fiscal year. The majority of the decrease represents the extent to which the cost of operations and depreciation expense exceeded ongoing program revenues.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION FOR THE FISCAL YEAR END SEPTEMBER 30,						
	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Revenues:						
Program revenues						
Charges for services	\$ 483,898	\$ 484,768	\$ 256,228	\$ 268,943	\$ 740,126	\$ 753,711
General revenues						
Unrestricted investment earnings	10,142	1,134	307	5	10,449	1,139
Miscellaneous	-	259	-	-	-	259
Total revenues	494,040	486,161	256,535	268,948	750,575	755,109
Expenses:						
General government	50,727	47,659	-	-	50,727	47,659
Physical environment	502,485	509,457	-	-	502,485	509,457
Irrigation services	-	-	273,369	261,559	273,369	261,559
Total expenses	553,212	557,116	273,369	261,559	826,581	818,675
Change in net position	(59,172)	(70,955)	(16,834)	7,389	(76,006)	(63,566)
Net position - beginning	1,338,058	1,409,013	17,773	10,384	1,355,831	1,419,397
Net position - ending	\$ 1,278,886	\$ 1,338,058	\$ 939	\$ 17,773	\$ 1,279,825	\$ 1,355,831

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Governmental activities

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2024 was \$553,212. The costs of the District's activities were primarily funded by program revenues. In total, revenues increased in the current fiscal year mainly as a result of increased assessment revenue.

Business-type activities

Business-type activities reflect the operations of the irrigation facilities within the District. The cost of operations is covered primarily by charges to customers. In addition, program revenues also include an assessment levy on customers for both the current and prior fiscal years.

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, 2024. The general fund budget for the fiscal year ended September 30, 2024 was amended to decrease revenues by \$(3,526) and increase appropriations by \$29,656.

CAPITAL ASSETS

At September 30, 2024, the District had \$4,665,190 invested in capital assets for the governmental activities. In the government-wide financial statements depreciation of \$3,746,748 has been taken, which resulted in a net book value of \$918,442. The District's business-type activities reported net capital assets of \$57,625. More detailed information about the District's capital assets is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general and enterprise operations of the District will remain fairly constant.

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 the Bay Creek Community Development District's Finance Department at 2300 Glades Road, Suite 410W, Boca Raton, Florida, 33431.

**BAY CREEK COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2024**

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash	\$ 298,574	\$ 18,541	\$ 317,115
Assessments receivable	1,580	-	1,580
Accounts receivable	-	14,499	14,499
Due from other government	390	-	390
Deposits	344	35	379
Internal balances	87,849	-	87,849
Restricted assets:			
Cash	-	12,189	12,189
Capital assets:			
Nondepreciable	584,720	-	584,720
Depreciable, net	333,722	57,625	391,347
Total assets	<u>1,307,179</u>	<u>102,889</u>	<u>1,410,068</u>
LIABILITIES			
Accounts payable and accrued expenses	5,601	1,912	7,513
Customer deposits payable	-	12,189	12,189
Due to other government	9,312	-	9,312
Internal balances	-	87,849	87,849
Non-current liabilities:			
Due in more than one year	13,380	-	13,380
Total liabilities	<u>28,293</u>	<u>101,950</u>	<u>130,243</u>
NET POSITION			
Investment in capital assets	918,442	57,625	976,067
Unrestricted	360,444	(56,686)	303,758
Total net position	<u>\$ 1,278,886</u>	<u>\$ 939</u>	<u>\$ 1,279,825</u>

See notes to the financial statements

**BAY CREEK COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Functions/Programs	Program Revenues		Net (Expense) Revenue and Changes in Net Position		Total
	Expenses	Charges for Services	Governmental Activities	Business-type Activities	
Primary government:					
Governmental activities:					
General government	\$ 50,727	\$ 50,727	\$ -	\$ -	\$ -
Physical environment	502,485	433,171	(69,314)	-	(69,314)
Total governmental activities	553,212	483,898	(69,314)	-	(69,314)
Business-type activities:					
Irrigation services	273,369	256,228	-	(17,141)	(17,141)
Total business-type activities	273,369	256,228	-	(17,141)	(17,141)
General revenues:					
Unrestricted investment earnings			10,142	307	10,449
Miscellaneous			-	-	-
Total general revenues			10,142	307	10,449
Change in net position			(59,172)	(16,834)	(76,006)
Net position - beginning			1,338,058	17,773	1,355,831
Net position - ending			\$ 1,278,886	\$ 939	\$ 1,279,825

See notes to the financial statements

**BAY CREEK COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024**

	<u>Major Funds</u>	<u>Total</u>
	General	Governmental Funds
ASSETS		
Cash	\$ 298,574	\$ 298,574
Assessments receivable	1,580	1,580
Due from other funds	87,849	87,849
Due from other governments	390	390
Deposits	344	344
Total assets	<u>\$ 388,737</u>	<u>\$ 388,737</u>
LIABILITIES		
Accounts payable and accrued expenses	\$ 5,601	\$ 5,601
Due to other governments	9,312	9,312
Total liabilities	<u>14,913</u>	<u>14,913</u>
FUND BALANCES		
Nonspendable:		
Deposits	344	344
Unassigned	373,480	373,480
Total fund balances	<u>373,824</u>	<u>373,824</u>
Total liabilities and fund balances	<u>\$ 388,737</u>	<u>\$ 388,737</u>

See notes to the financial statements

**BAY CREEK COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET-GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2024**

Total fund balances - governmental funds	\$	373,824
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	4,665,190	
Accumulated depreciation	<u>(3,746,748)</u>	918,442

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Compensated absences		<u>(13,380)</u>
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Net position of governmental activities	\$	<u><u>1,278,886</u></u>
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See notes to the financial statements

**BAY CREEK COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<u>Major Funds</u> General	Total Governmental Funds
REVENUES		
Assessments	\$ 483,898	\$ 483,898
Interest income	10,142	10,142
Total revenues	<u>494,040</u>	<u>494,040</u>
EXPENDITURES		
Current:		
General government	50,727	50,727
Physical environment	439,882	439,882
Capital outlay	15,994	15,994
Total expenditures	<u>506,603</u>	<u>506,603</u>
Excess (deficiency) of revenues over (under) expenditures	(12,563)	(12,563)
Fund balances - beginning	<u>386,387</u>	<u>386,387</u>
Fund balances - ending	<u><u>\$ 373,824</u></u>	<u><u>\$ 373,824</u></u>

See notes to the financial statements

**BAY CREEK COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Net change in fund balances - total governmental funds	\$	(12,563)
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Amounts reported for governmental activities in the statement of activities
are different because:

Governmental funds report capital outlays as expenditures, however, the cost of capital assets is eliminated in the statement of activities and capitalized in the statement of net position.		15,994
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The change in compensated absences between the current and prior fiscal year is reported in the statement of activities but is not reported as expenditures in governmental funds.		(2,095)
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Depreciation of capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		(60,508)
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Change in net position of governmental activities	\$	(59,172)
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See notes to the financial statements

**BAY CREEK COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF NET POSITION - PROPRIETARY FUND
SEPTEMBER 30, 2024**

	Business-type Activities - Irrigation Fund
ASSETS	
Current assets:	
Cash and equivalents	\$ 18,541
Accounts receivable	14,499
Restricted cash:	
Customer deposits	12,189
Deposits	35
Total current assets	<u>45,264</u>
Noncurrent assets:	
Capital assets:	
Infrastructure	621,521
Less accumulated depreciation	<u>(563,896)</u>
Total capital assets, net of depreciation	<u>57,625</u>
Total noncurrent assets	<u>57,625</u>
Total assets	<u>102,889</u>
LIABILITIES	
Current liabilities:	
Accounts payable and accrued expenses	1,912
Due to other funds	87,849
Customer deposits- payable from restricted assets	<u>12,189</u>
Total current liabilities	<u>101,950</u>
Total liabilities	<u>101,950</u>
NET POSITION	
Investment in capital assets	57,625
Unrestricted	<u>(56,686)</u>
	<u>\$ 939</u>

See notes to the financial statements

**BAY CREEK COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	Business-type Activities - Irrigation Fund
Operating revenues:	
Charges for services:	
Irrigation revenues	\$ 174,405
Assessments	<u>81,823</u>
Total operating revenues	<u>256,228</u>
Operating expenses:	
Irrigation services	209,877
Administrative and other	48,492
Depreciation	<u>15,000</u>
Total operating expenses	<u>273,369</u>
Operating income (loss)	<u>(17,141)</u>
Nonoperating revenues (expenses):	
Interest income	<u>307</u>
Total nonoperating revenues (expenses)	<u>307</u>
Change in net position	(16,834)
Total net position - beginning	<u>17,773</u>
Total net position - ending	<u>\$ 939</u>

See notes to the financial statements

**BAY CREEK COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF CASH FLOWS - PROPRIETARY FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

CASH FLOW FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 256,060
Payments for goods and services	<u>(273,133)</u>
Net cash provided (used) by operating activities	<u>(17,073)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Due to other governments	(87,040)
Due to other funds	87,849
Due from other funds	<u>2,151</u>
Net cash provided (used) by non-capital financing activities	<u>2,960</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest income	<u>307</u>
Net cash provided (used) by investing activities	<u>307</u>
Net increase (decrease) in cash and cash equivalents	(13,806)
Cash and cash equivalents - October 1	<u>44,536</u>
Cash and cash equivalents - September 30	<u><u>\$ 30,730</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	
Operating income (loss)	\$ (17,141)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Depreciation	15,000
(Increase)/Decrease in:	
Accounts receivable	(168)
Increase/(Decrease) in:	
Accounts payable	<u>(14,764)</u>
Total adjustments	<u>68</u>
Net cash provided (used) by operating activities	<u><u>\$ (17,073)</u></u>

See notes to the financial statements

**BAY CREEK COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Bay Creek Community Development District ("District") was created on November 7, 1993 by Ordinance 93-33 of the Lee County, Florida, 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 qualified electors (residents) living within the District. 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 District and Bayside Improvement Community Development District ("Bayside") share the same Developer and share the majority of their costs based on a common budget whereby all appropriations are shared based on the total projected equivalent residential units for each District.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. 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 2 – 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.

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*

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 *current 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 all platted lots within the District. Assessments are levied each November 1 on property of record as of the previous January 1 to pay for the operations and maintenance and debt service 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. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental fund:

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.

The District reports the following enterprise fund:

Irrigation Fund

The Irrigation Fund accounts for the operations of the irrigation lines, which are funded by proceeds from operations of these facilities including user fees, meter fees and connection fees, and non-ad valorem special assessments.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's enterprise fund are charges to customers for sales and services. Operating expenses of the enterprise fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

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.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to bond covenants or other contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits.

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 which are insured and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

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, land and improvements, machinery and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the governmental and business type 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 two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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>
Buildings and improvements	7-39
Infrastructure	20-40
Furniture fixtures and equipment	5-10
Irrigation system	20

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.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Compensated Absences

It is the District's policy to permit employees to accumulate, within certain limits, earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the government does not have a policy to pay any amounts when employees separate from service with the government. However, employees will be paid for any unused accrued vacation time up to a maximum 240 vacation hours upon termination of employment. Compensated absences are reported as accrued in the government-wide financial statements. Governmental funds report only matured compensated absences payable to currently terminating employees which are included in wages payable, if any.

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.

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

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.

The District can establish limitations on the use of fund balance as follows:

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 may also 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.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity/Net Position (Continued)

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.

NOTE 3 – 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 4 – DEPOSITS

The District's cash balances 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.

NOTE 5 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund receivables and payables at September 30, 2024 were as follows:

Fund	Receivable	Payable
General	\$ 87,849	\$ -
Enterprise	-	87,849
Total	<u>\$ 87,849</u>	<u>\$ 87,849</u>

The balances between the general fund and the enterprise fund at September 30, 2024 relate to funds provided to the Bay Creek Community Development District enterprise fund by the Bay Creek Community Development District general fund to pay back the Bayside Improvement Community Development District enterprise fund.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2024 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land and improvements	\$ 584,720	\$ -	\$ -	\$ 584,720
Total capital assets, not being depreciated	<u>584,720</u>	<u>-</u>	<u>-</u>	<u>584,720</u>
Capital assets, being depreciated				
Furniture, fixtures and equipment	186,947	10,753	-	197,700
Building and improvements	1,569,076	-	-	1,569,076
Infrastructure	2,308,453	5,241	-	2,313,694
Total capital assets, being depreciated	<u>4,064,476</u>	<u>15,994</u>	<u>-</u>	<u>4,080,470</u>
Less accumulated depreciation for:				
Furniture, fixtures and equipment	145,317	13,077	-	158,394
Building and improvements	1,435,899	5,123	-	1,441,022
Infrastructure	2,105,024	42,308	-	2,147,332
Total accumulated depreciation	<u>3,686,240</u>	<u>60,508</u>	<u>-</u>	<u>3,746,748</u>
Total capital assets, being depreciated, net	<u>378,236</u>	<u>(44,514)</u>	<u>-</u>	<u>333,722</u>
Governmental activities capital assets, net	<u>\$ 962,956</u>	<u>\$ (44,514)</u>	<u>\$ -</u>	<u>\$ 918,442</u>
<u>Business type activities</u>				
Capital assets, being depreciated				
Irrigation system	\$ 621,521	\$ -	\$ -	\$ 621,521
Total capital assets, being depreciated	<u>621,521</u>	<u>-</u>	<u>-</u>	<u>621,521</u>
Less accumulated depreciation for:				
Irrigation system	548,896	15,000	-	563,896
Total accumulated depreciation	<u>548,896</u>	<u>15,000</u>	<u>-</u>	<u>563,896</u>
Total capital assets, being depreciated, net	<u>72,625</u>	<u>(15,000)</u>	<u>-</u>	<u>57,625</u>
Business type activities capital assets, net	<u>\$ 72,625</u>	<u>\$ (15,000)</u>	<u>\$ -</u>	<u>\$ 57,625</u>

For governmental activities, depreciation was charged to the physical environment function.

NOTE 7 – LONG TERM LIABILITIES

Changes in long-term liability activity for the fiscal year ended September 30, 2024 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Compensated absences	\$ 11,285	\$ 2,095	\$ -	\$ 13,380	\$ -
Total	\$ 11,285	\$ 2,095	\$ -	\$ 13,380	\$ -

NOTE 8 – PENSION PLANS

The District and Bayside share the same Developer and share the majority of their costs based on a common budget whereby all appropriations are shared based on the total projected equivalent residential units for each District. Both pension plans described below are plans that cover the common employees of both the District and Bayside. The information described below is based on the plan as a whole unless otherwise indicated.

Deferred Compensation Plan

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code, Section 457. The plan, available to all District employees, permits them to defer a portion of their salary until future years. In March 2007, the District executed a Trust Agreement with its plan agent for the sole and exclusive benefit of District employees. Except for the plan provisions related to loans, the deferred compensation is not available to the employees until termination, retirement, death or unforeseeable emergency. The plan is administered by ICMA Retirement Corporation. Except for the plan provisions related to loans, the District has no fiduciary responsibility for the plan and therefore, the District does not report the balances and activities in its financial statements.

Defined Contribution Pension Plan

All permanent full-time employees are covered by a defined contribution pension plan with vesting requirements varying between one and five years. At September 30, 2024, there were 6 plan members. Non-vested pension forfeitures, classified as investments with pension agent, are restricted by the plan and may only be used toward the District's payment of its future pension contributions. The plan is administered by ICMA Retirement Corporation. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. The District's policy is to fund the annual pension costs in the annual budget. The District has no fiduciary responsibility for the plan and therefore does not report the balances or activities in its financial statements. The District's contribution to the plan is 6% of each eligible employee's regular pay.

The District's total payroll in fiscal year 2024 was \$190,923. The wages subjected to pension contributions were \$29,423 and the total pension contribution from the District was \$2,444 for the fiscal year ended September 30, 2024.

NOTE 9 – OTHER RELATED PARTY TRANSACTIONS

Due to the fact that Bayside collects certain assessments on behalf of Bay Creek, during the fiscal year ended September 30, 2024, Bay Creek received assessments of \$5,273 collected by Bayside on behalf of Bay Creek.

NOTE 10 – MANAGEMENT COMPANY

The District has contracted with Wrathell, Hunt and Associates, LLC to perform management advisory 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 11 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations.

**BAY CREEK COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final	Amounts	
REVENUES				
Assessments	\$ 480,060	\$ 483,898	\$ 483,898	\$ -
Interest income	15,000	10,142	10,142	-
Miscellaneous	2,506	-	-	-
Total revenues	497,566	494,040	494,040	-
EXPENDITURES				
Current:				
General government	49,689	70,731	50,727	20,004
Physical environment	434,768	444,472	439,882	4,590
Capital outlay	13,107	12,017	15,994	(3,977)
Total expenditures	497,564	527,220	506,603	20,617
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 2</u>	<u>\$ (33,180)</u>	(12,563)	<u>\$ 20,617</u>
Fund balance - beginning			<u>386,387</u>	
Fund balance - ending			<u>\$ 373,824</u>	

See notes to required supplementary information

**BAY CREEK COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
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).

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, 2024. The general fund budget for the fiscal year ended September 30, 2024 was amended to decrease revenues by \$(3,526) and increase appropriations by \$29,656.

**BAY CREEK COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of district employees compensated at 9/30/2024	0*
Number of independent contractors compensated in September 2024	11
Employee compensation for FYE 9/30/2024 (paid/accrued)	\$0
Independent contractor compensation for FYE 9/30/2024	\$45,170
Construction projects to begin on or after October 1; (>\$65K)	None
Budget variance report	See page 23 of annual financial report
Ad Valorem taxes;	Not applicable
Millage rate FYE 9/30/2024	Not applicable
Ad valorem taxes collected FYE 9/30/2024	Not applicable
Outstanding Bonds:	Not applicable
Non ad valorem special assessments;	
Special assessment rate FYE 9/30/2024	Operations and maintenance - \$704.92 Debt service - N/A
Special assessments collected FYE 9/30/2024	\$483,898
Outstanding Bonds:	None

**Employees are leased.*



**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
Bay Creek Community Development District
Lee County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities and each major fund of Bay Creek Community Development District, Lee County, Florida ("District") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 26, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, 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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

Purpose of this Report

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

June 26, 2025



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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**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
Bay Creek Community Development District
Lee County, Florida

We have examined Bay Creek Community Development District, Lee 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, 2024. 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, 2024.

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 Bay Creek Community Development District, Lee County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

June 26, 2025



**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors
Bay Creek Community Development District
Lee County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Bay Creek Community Development District, Lee County, Florida (the "District") as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated June 26, 2025.

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 Florida Auditor General..

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 26, 2025, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

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, as applicable, management, and the Board of Supervisors of Bay Creek Community Development District, Lee County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Bay Creek Community Development District, Lee County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

June 26, 2025

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2023.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2024.

3. 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.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2024.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2024. It is management's responsibility to monitor 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.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 26.

**BAYSIDE IMPROVEMENT
AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS**

8A

RESOLUTION 2025-06

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT HEREBY ACCEPTING THE
AUDITED FINANCIAL REPORT FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2024**

WHEREAS, the District's Auditor, Grau & Associates, has heretofore prepared and submitted to the Board, for accepting, the District's Audited Financial Report for Fiscal Year 2024;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS
OF THE BAY CREEK COMMUNITY DEVELOPMENT DISTRICT;**

1. The Audited Financial Report for Fiscal Year 2024 heretofore submitted to the Board is hereby accepted for Fiscal Year 2024, for the period ending September 30, 2024; and

2. A verified copy of said Audited Financial Report for Fiscal Year 2024 shall be attached hereto as an exhibit to this Resolution in the District's "Official Record of Proceedings".

PASSED AND ADOPTED this 28th day of July, 2025.

ATTEST:

**BAY CREEK COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

**BAYSIDE IMPROVEMENT
AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS**

11



Bayside Baycreek CDD

Lake Treatment Report

Treatment Dates June 2025

Lake #	Work Preformed	Target	Target	Treatment Date	Notes/Comments
A1	Treated	Torpedograss	Weeds	6/12/25	Treated shoreline grasses and weeds
A2	Treated	Algae		6/4/25	Applied Bacteria to lake
A3	Treated	Chara		6/4/25	
A4	Treated	Torpedograss	Weeds	6/12/25	Treated shoreline grasses and weeds
A5	Treated	Torpedograss		6/4/25	Treated Littorals for Torpedograss
A6	Treated	Torpedograss	Weeds	6/26/25	Treated shoreline grasses and weeds
A7	Treated	Torpedograss	Weeds	6/26/25	Treated shoreline grasses and weeds
A8	Treated	Torpedograss	Weeds	6/12/25	Treated shoreline grasses and weeds
A9	Treated	Torpedograss	Weeds	6/12/25	Treated shoreline grasses and weeds
A10	Treated	Torpedograss	Weeds	6/12/25	Treated shoreline grasses and weeds
A11	Treated	Torpedograss	Weeds	6/12/25	Treated shoreline grasses and weeds
A12	Treated	Torpedograss	Weeds	6/12/25	Treated shoreline grasses and weeds
A13	Treated	Torpedograss	Weeds	6/30/25	Treated shoreline grasses and weeds
A14	Treated	Torpedograss	Weeds	6/30/25	Treated shoreline grasses and weeds
A15	Treated	Torpedograss	Vines	6/30/25	Treated Littorals for Torpedograss and weeds



Bayside Baycreek CDD

Lake Treatment Report

Treatment Dates June 2025

Lake #	Work Performed	Target	Target	Treatment Date	Notes/Comments
A16	Treated	Torpedograss	Weeds	6/20/25	Treated Littorals for Torpedograss and weeds
A17	Treated	Algae		6/20/25	Applied Bacteria to lake
A18	Treated	Torpedograss	Weeds	6/20/25	Treated Littorals for Torpedograss and weeds
A19	Treated	Torpedograss	Weeds	6/20/25	Treated Littorals for Torpedograss and weeds
A20	Treated	Torpedograss	Weeds	6/20/25	Treated Littorals for Torpedograss and weeds
A21	Treated	Torpedograss	Weeds	6/20/25	Treated Littorals for Torpedograss and weeds
A22	Treated	Torpedograss	Weeds	6/20/25	Treated Littorals for Torpedograss and weeds
A23	Inspected			6/20/25	No problems noted monitor and treated as needed
A24	Inspected			6/21/25	No problems noted monitor and treated as needed
A25	Inspected			6/22/25	No problems noted monitor and treated as needed
A26	Treated	Torpedograss	Weeds	6/20/24	Treated shoreline grasses and weeds
A27	Inspected			6/22/25	No problems noted monitor and treated as needed
A28	Treated	Torpedograss		6/20/25	Treated Littorals for Torpedograss
A29	Treated	Torpedograss	Weeds	6/26/25	Treated shoreline grasses and weeds
B1	Treated	Torpedograss	Weeds	6/26/25	Treated shoreline grasses and weeds



Bayside Baycreek CDD

Lake Treatment Report

Treatment Dates June 2025

Lake #	Work Preformed	Target	Target	Treatment Date	Notes/Comments
B2	Treated	Torpedograss	Weeds	6/26/25	Treated shoreline grasses and weeds
B3	Treated	Torpedograss		6/20/24	Treated Littorals for Torpedograss
B4	Treated	Torpedograss		6/20/24	Treated Littorals for Torpedograss
B5	Treated	Torpedograss		6/20/24	Treated Littorals for Torpedograss
B6	Treated	Torpedograss		6/20/24	Treated Littorals for Torpedograss
B7	Treated	Torpedograss	Weeds	6/20/24	Treated Littorals for Torpedograss and weeds
B8	Treated	Torpedograss	Weeds	6/20/24	Treated Littorals for Torpedograss and weeds
C1	Inspected			6/22/25	No problems noted monitor and treated as needed
C2	Inspected			6/22/25	No problems noted monitor and treated as needed
C3	Inspected			6/22/25	No problems noted monitor and treated as needed
C4	Inspected			6/22/25	No problems noted monitor and treated as needed
D1	Treated	Torpedograss	Weeds	6/26/25	Treated shoreline grasses and weeds
D2	Treated	Torpedograss	Weeds	6/26/25	Treated shoreline grasses and weeds
D3	Treated	Torpedograss	Weeds	6/26/25	Treated shoreline grasses and weeds
D3A	Treated	Torpedograss	Weeds	6/26/25	Treated shoreline grasses and weeds



Bayside Baycreek CDD

Lake Treatment Report

Treatment Dates June 2025

Lake #	Work Performed	Target	Target	Treatment Date	Notes/Comments
D4	Treated	Torpedograss	Weeds	6/20/25	Treated shoreline grasses and weeds
D5	Treated	Torpedograss	Weeds	6/20/25	Treated shoreline grasses and weeds
D6	Treated	Torpedograss	Weeds	6/20/25	Treated shoreline grasses and weeds
D7	Inspected			6/12/25	No problems noted monitor and treated as needed
D8	Inspected			6/12/25	No problems noted monitor and treated as needed
D9	Inspected			6/12/25	No problems noted monitor and treated as needed
D10	Treated	Torpedograss	Weeds	6/20/25	Treated shoreline grasses and weeds
D11	Treated	Torpedograss	Weeds	6/20/25	Treated shoreline grasses and weeds
D12	Treated	Torpedograss	Weeds	6/20/25	Treated shoreline grasses and weeds
D13	Inspected			6/12/25	No problems noted monitor and treated as needed
D14	Inspected			6/12/25	No problems noted monitor and treated as needed
D15	Inspected			6/12/25	No problems noted monitor and treated as needed
E1	Treated	Torpedograss	Weeds	6/20/25	Treated shoreline grasses and weeds
E2	Treated	Torpedograss	Weeds	6/20/25	Treated shoreline grasses and weeds
E3	Treated	Torpedograss	Weeds	6/20/25	Treated shoreline grasses and weeds



Bayside Baycreek CDD

Lake Treatment Report

Treatment Dates June 2025

Lake #	Work Performed	Target	Target	Treatment Date	Notes/Comments
E4	Treated	Torpedograss	Weeds	6/20/25	Treated shoreline grasses and weeds
E5	Treated	Torpedograss	Weeds	6/20/25	Treated shoreline grasses and weeds
E6	Treated	Torpedograss	Weeds	6/3/25	Treated shoreline grasses and weeds
E7	Treated	Torpedograss	Weeds	6/20/25	Treated shoreline grasses and weeds
E8	Treated	Torpedograss	Weeds	6/20/25	Treated shoreline grasses and weeds
E9	Inspected			6/20/25	No problems noted monitor and treated as needed
E10	Inspected			6/20/25	No problems noted monitor and treated as needed
E11	Treated	Torpedograss	Weeds	6/20/25	Treated shoreline grasses and weeds
E12	Treated	Torpedograss	Weeds	6/20/25	Treated shoreline grasses and weeds
WCI	Treated	Torpedograss	Weeds	6/20/25	Treated shoreline grasses and weeds
E14	Inspected			6/20/25	No problems noted monitor and treated as needed
E15	Treated	Torpedograss	Weeds	6/3/25	Treated shoreline grasses and weeds
E16	Inspected			6/20/25	No problems noted monitor and treated as needed
E17	Treated	Torpedograss	Weeds	6/20/25	Treated shoreline grasses and weeds
E18	Inspected			6/20/25	No problems noted monitor and treated as needed



Bayside Baycreek CDD

Lake Treatment Report

Treatment Dates June 2025

Lake #	Work Performed	Target	Target	Treatment Date	Notes/Comments
F1	Treated	Torpedograss	Weeds	6/12/25	Treated shoreline grasses and weeds
F2	Treated	Torpedograss	Weeds	7/1/25	Treated shoreline grasses and weeds
F3	Treated	Torpedograss	Weeds	7/1/25	Treated shoreline grasses and weeds
F4	Inspected			6/3/25	No problems noted monitor and treated as needed
F5	Treated	Algae	Chara	6/3/25	Treated lake for Chara/Algae
F6	Inspected			6/3/25	No problems noted monitor and treated as needed
F7	Treated	Torpedograss	Weeds	6/12/25	Treated shoreline grasses and weeds
F8	Treated	Torpedograss	Weeds	6/12/25	Treated shoreline grasses and weeds
F9	Inspected			6/3/25	No problems noted monitor and treated as needed
F10	Inspected			6/3/25	No problems noted monitor and treated as needed
F11	Treated	Torpedograss	Weeds	7/1/25	Treated shoreline grasses and weeds
F12	Treated	Torpedograss	Weeds	6/3/25	Treated shoreline grasses and weeds
F13	Treated	Torpedograss	Weeds	6/26/25	Treated shoreline grasses and weeds
F14	Treated	Torpedograss	Weeds	6/26/25	Treated shoreline grasses and weeds
F15	Treated	Torpedograss	Weeds	6/26/25	Treated shoreline grasses and weeds



Bayside Baycreek CDD

Lake Treatment Report

Treatment Dates June 2025

[illegible]



Bayside Baycreek CDD

Lake Treatment Report

Treatment Dates June 2025

Lake inspection was done on July 14th property is in good condition. Few minor issues were noted but are taken care.

With water levels up we are seeing an increase in Torpedograss growth which is to be expected, we are being proactive with our treatment getting it treated before it becomes a problem. I noted there are few of the D lake's that could use

some attention. These lake include D3A, D14, D12, and D11 these lakes are scheduled to be treated the July 21st

How that we are in rainy season I have the second round of water test scheduled to be completed by the end of July

Lakes are A-1, A-2, A-16, A-17, D-8, F-16, A-26 at outfall and T-1 canal. I should have the result ready for the next meeting



Bayside Baycreek CDD

Lake Treatment Report

Treatment Dates June 2025



Lake A1

Notes/Comments

No problem noted during my inspection

Action Needed

Routine maintenance



Lake A2

Notes/Comments

Moderate

Sedges

Action Needed

Will be treated on the next scheduled service



Lake A3

Notes/Comments

Moderate

Chara

Recently treated

Action Needed

Follow up treatment needed

Bayside Baycreek CDD

Lake Treatment Report

Treatment Dates June 2025



Lake **A5**

Notes/Comments

Minimal
Grasses/Weeds

Action Needed

Routine maintenance



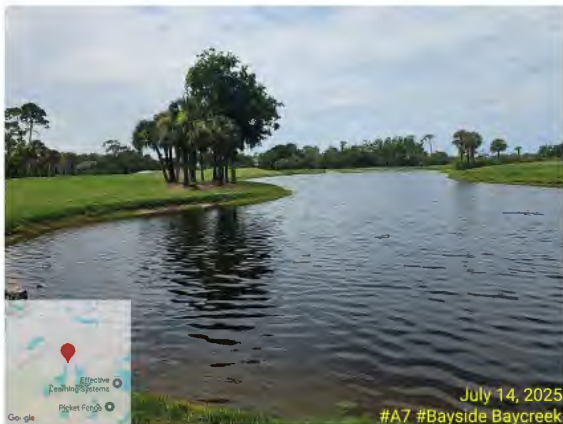
Lake **A6**

Notes/Comments

Minimal
Weeds in Littorals

Action Needed

Monitor and treat as needed



Lake **A7**

Notes/Comments

No problem noted during my inspection

Action Needed

Routine maintenance

Bayside Baycreek CDD

Lake Treatment Report

Treatment Dates June 2025



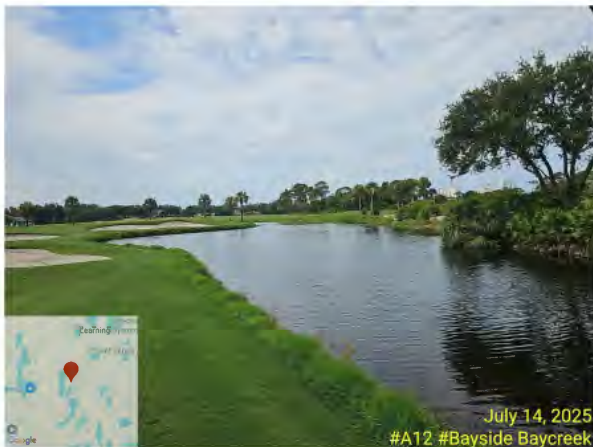
Lake A8

Notes/Comments

No problem noted during my inspection

Action Needed

Routine maintenance



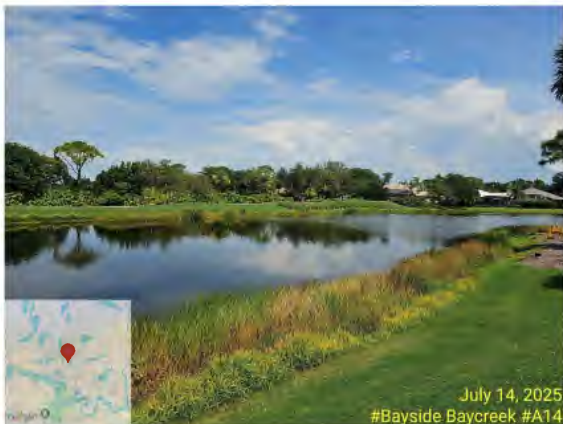
Lake A12

Notes/Comments

No problem noted during my inspection

Action Needed

Routine maintenance



Lake A14

Notes/Comments

Moderate
 Torpedograsses in Littorals
 Recently treated

Action Needed

Monitor and treat as needed



Bayside Baycreek CDD

Lake Treatment Report

Treatment Dates June 2025



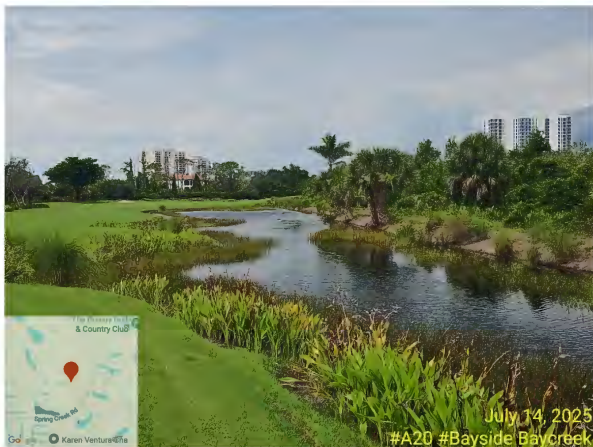
Lake **A16**

Notes/Comments

No problem noted during my inspection

Action Needed

Routine maintenance



Lake **A20**

Notes/Comments

No problem noted during my inspection

Action Needed

Routine maintenance



Lake **A21**

Notes/Comments

No problem noted during my inspection

Action Needed

Routine maintenance

Bayside Baycreek CDD

Lake Treatment Report

Treatment Dates June 2025



Lake B1

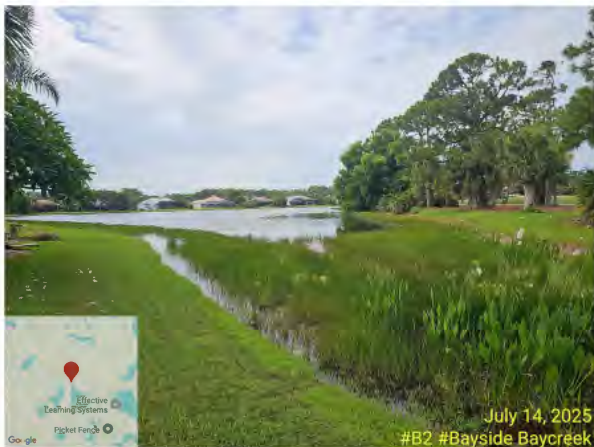
Notes/Comments

Minor

Torpedograss

Action Needed

Routine maintenance



Lake B2

Notes/Comments

No problem noted during my inspection

Action Needed

Routine maintenance



Lake B3

Notes/Comments

No problem noted during my inspection

Action Needed

Routine maintenance

Bayside Baycreek CDD

Lake Treatment Report

Treatment Dates June 2025



Lake B6

Notes/Comments

No problem noted during my inspection

Action Needed

Routine maintenance



Lake B7

Notes/Comments

Minimal

Alligatorweed

Recently treated

Action Needed

Monitor and treat as needed



Lake B5

Notes/Comments

No problem noted during my inspection

Action Needed

Routine maintenance

Bayside Baycreek CDD

Lake Treatment Report

Treatment Dates June 2025



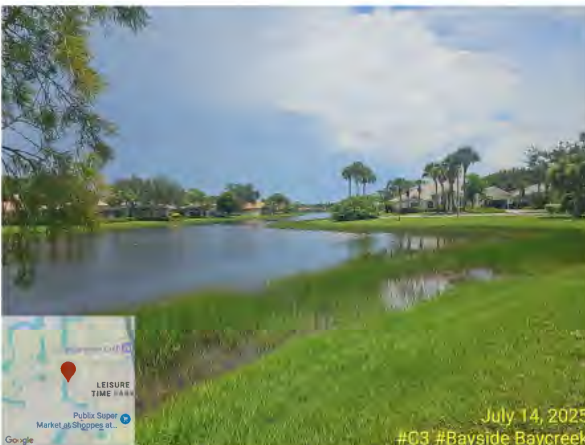
Lake C1

Notes/Comments

No problem noted during my inspection

Action Needed

Routine maintenance



Lake C3

Notes/Comments

No problem noted during my inspection

Action Needed

Routine maintenance



Lake C4

Notes/Comments

No problem noted during my inspection

Action Needed

Routine maintenance

Bayside Baycreek CDD

Lake Treatment Report

Treatment Dates June 2025



Lake **Circle**

Notes/Comments

No problem noted during my inspection

Action Needed

Routine maintenance



Lake **D1**

Notes/Comments

No problem noted during my inspection

Action Needed

Routine maintenance



Lake **D3**

Notes/Comments

No problem noted during my inspection

Action Needed

Routine maintenance

Bayside Baycreek CDD

Lake Treatment Report

Treatment Dates June 2025



Lake **D5**

Notes/Comments

Moderate
Weeds in Littorals

Action Needed

Will be treated on the next scheduled service



Lake **D7**

Notes/Comments

Moderate
Grasses/Weeds

Action Needed

Routine maintenance



Lake **D8**

Notes/Comments

Moderate
Weeds in Littorals
Recently treated for weeds

Action Needed

Follow up treatment needed

Bayside Baycreek CDD

Lake Treatment Report

Treatment Dates June 2025



Lake **D13**

Notes/Comments

Minimal
Torpedograss
Recently treated

Action Needed

Monitor and treat as needed



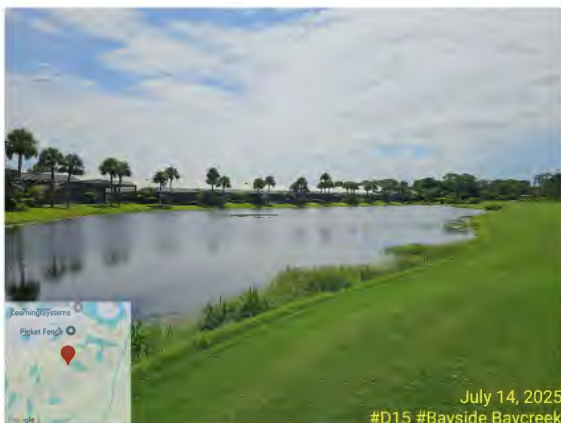
Lake **D14**

Notes/Comments

Moderate
Grasses/Weeds
Recently treated

Action Needed

Follow up treatment needed



Lake **D15**

Notes/Comments

Moderate
Algae
Grasses/Weeds

Action Needed

Will be treated on the next scheduled service

Bayside Baycreek CDD

Lake Treatment Report

Treatment Dates June 2025



Lake **E2**

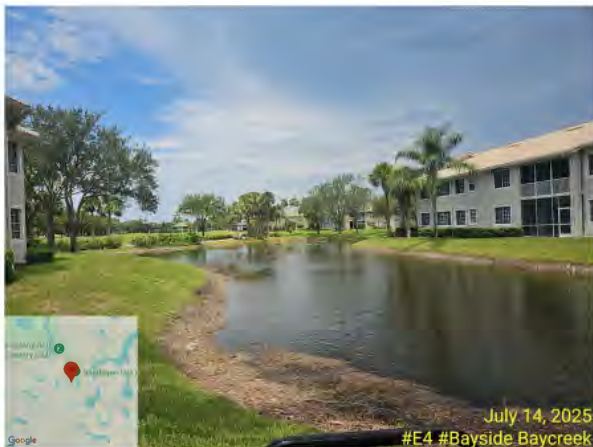
Notes/Comments

Minor

Grasses/Weeds

Action Needed

Routine maintenance



Lake **E4**

Notes/Comments

No problem noted during my inspection

Action Needed

Routine maintenance



Lake **E6**

Notes/Comments

No problem noted during my inspection

Action Needed

Routine maintenance



Bayside Baycreek CDD

Lake Treatment Report

Treatment Dates June 2025



Lake E7

Notes/Comments

No problem noted during my inspection

Action Needed

Routine maintenance



Lake E11

Notes/Comments

No problem noted during my inspection

Action Needed

Routine maintenance



Lake E12

Notes/Comments

No problem noted during my inspection

Action Needed

Routine maintenance

Bayside Baycreek CDD

Lake Treatment Report

Treatment Dates June 2025



Lake E14

Notes/Comments

No problem noted during my inspection

Action Needed

Routine maintenance



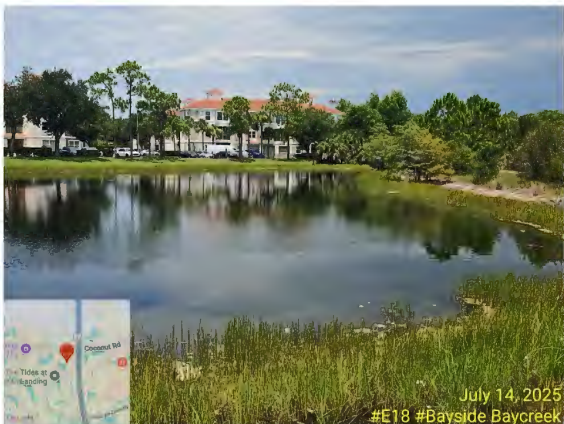
Lake E15

Notes/Comments

No problem noted during my inspection

Action Needed

Routine maintenance



Lake E18

Notes/Comments

No problem noted during my inspection

Action Needed

Routine maintenance

Bayside Baycreek CDD

Lake Treatment Report

Treatment Dates June 2025



Lake **F2**

Notes/Comments

No problem noted during my inspection

Action Needed

Routine maintenance



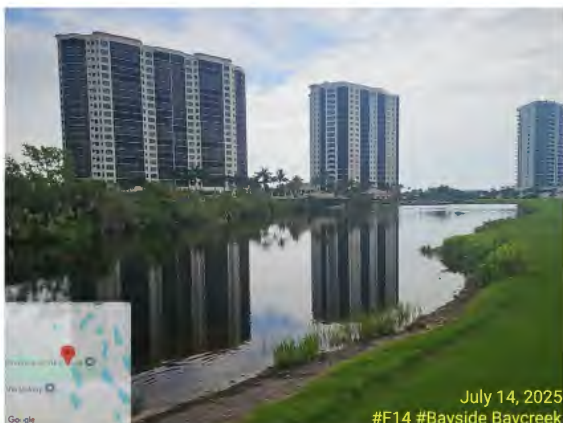
Lake **F4**

Notes/Comments

No problem noted during my inspection

Action Needed

Routine maintenance



Lake **F14**

Notes/Comments

No problem noted during my inspection

Action Needed

Routine maintenance

Bayside Baycreek CDD

Lake Treatment Report

Treatment Dates June 2025



Lake **F15**

Notes/Comments

No problem noted during my inspection

Action Needed

Routine maintenance



Lake **T1**

Notes/Comments

No problem noted during my inspection

Action Needed

Routine maintenance



Lake **WCI**

Notes/Comments

Minimal
Grasses/Weeds

Action Needed

Routine maintenance

Maria Curreri

From: Andy Nott <AndyN@superiorwaterway.com>
Sent: Wednesday, July 16, 2025 2:43 PM
To: Cleo Adams; shane willis
Cc: Kelly Sadlier; Daphne Gillyard; Gianna Denofrio
Subject: Bayside Baycreek July Report
Attachments: E15 (1).jpg; F3 (3).jpg; F3 (1).jpg; F3 (4).jpg; F3.png; F3 Map.jpg; BS BC June 25 Lake Report .pdf

Cleo,
Few things

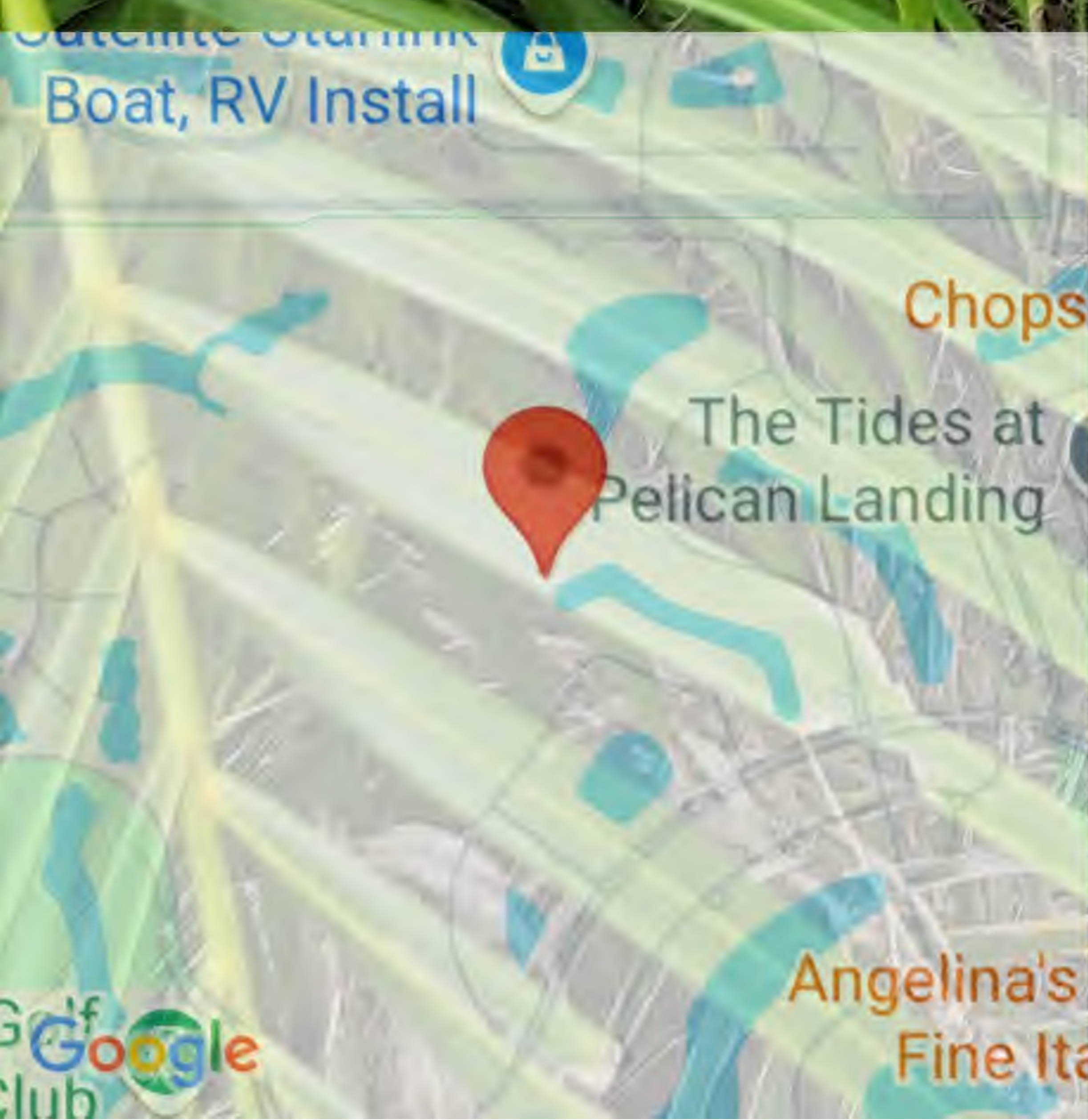
On the east end of lake E15 landscaping is blocking us from getting around we are going to trim it back for access

A23 this is the lake that is off Spring Creek Dr, we have no official access, we have been able to it in the past by walking in and pack back spraying if needed but we cannot get equipment in, I emailed the homeowner last year that used to allow us through his property but he is no longer letting. Evidently, he is upset with Pelican Landing about hurricane debris that was not cleaned up. We haven't had any major problems with that lake just wanted you to be aware in case there is a problem.

F3, Easement is landscaped, and we can only get a UTV but only to part of the lake. See attached map yellow shoreline no UTV access red UTV access only and no boat access at all, reason for bringing this up is there is a lot of Chara and Algae.

Thank You
Andy Nott
Director of Sales & Operations
SW Florida

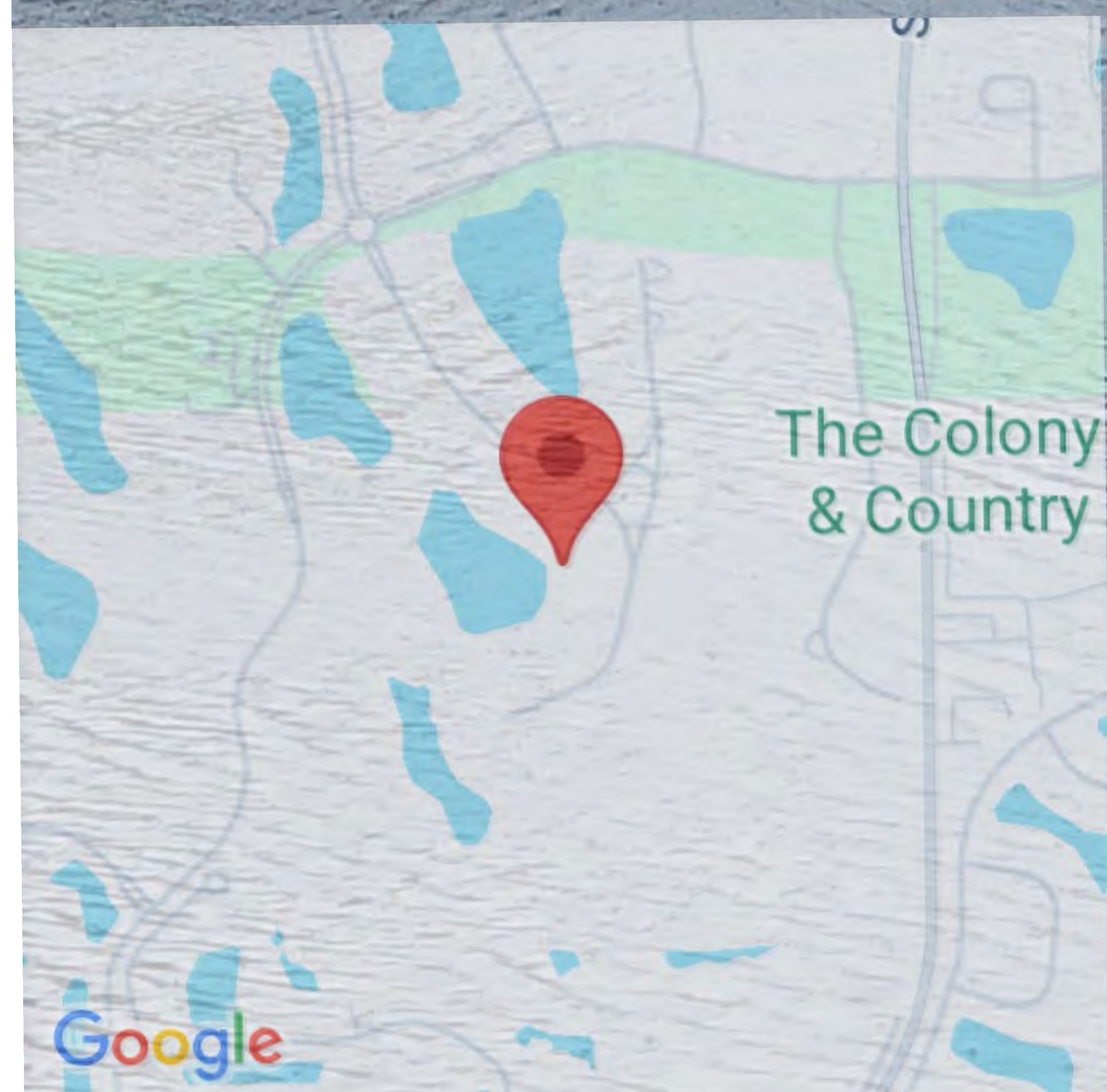
Superior Waterway
Services, Inc. 
1001 Corporate Ave. Unit 111
North Port, FL 34289
(561) 844-0248 – OFFICE
(239) 707-0507 - CELL
(561) 844-9629 – FAX
www.superiorwaterway.com



July 14, 2025
#Bayside Baycreek #E15



July 14, 2025
#F3 #Bayside Baycreek



July 14, 2025
#F3 #Bayside Baycreek



July 14, 2025
#F3 #Bayside Baycreek



F3

Legend

- Feature 1
- Path Measure
- Path Measure
- Polygon Measure



**BAYSIDE IMPROVEMENT
AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS**

13

DANIEL H. COX, P.A.
Attorney At Law
Post Office Drawer CC
Carrabelle, Florida 32322
Telephone (850) 697-5555
Naples (239) 370-0842
Email dhcox@gtcom.net

November 4, 2015

To: Board of Supervisors, Bayside Improvement Community Development District
Board of Supervisors, Bay Creek Community Development District

RE: Estimated Costs/Benefits to Merger

Filing Fee paid to Village of Estero	\$15,000.00
Filing Fee paid to City of Bonita Springs	\$ 3,000.00 ¹
Fee paid to DOAH	\$ 2,500.00
Costs to prepare Petition	\$ 7,500.00
Manager's Fees	\$ 5,000.00
Attorney Fees	<u>\$35,000.00</u>
Subtotal	\$67,500.00

Annual Savings General Fund	
Supervisor Fees	\$12,000.00
Audit	\$ 3,500.00
Assessment Roll Preparation	<u>\$ 1,500.00</u>
Total Annual Savings General Fund	\$17,000.00

Timeline

Adopt Interlocal Agreement Approving Merger	January 23, 2016
File Petition for Merger with FLAWAC, City & Village	February 24, 2016
FLAWAC Forward to DOAH	March 15, 2016
DOAH Assign Hearing Officer	March 31, 2016
Hearings Before County and City	April 2016
Hearing Before Administrative Law Judge	June 2016
Recommended Order to Administrative Law Judge	July 2016
Recommended Order to FLAWAC	August 2016
FLAWAC Entry of Final Order	November 2016

¹ The City agreed to a \$2,000.00 fee plus any costs incurred for engineering review the last time this was discussed. We can try to get the Village of Estero to do the same.

**BAYSIDE IMPROVEMENT
AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS**

**UNAUDITED
FINANCIAL
STATEMENTS**

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
FINANCIAL STATEMENTS
UNAUDITED
JUNE 30, 2025**

BAYSIDE IMPROVEMENT AND BAY CREEK COMMUNITY DEVELOPMENT DISTRICTS TABLE OF CONTENTS

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General funds: 001 & 101	2 - 4
<i>Proprietary funds</i>	
Statement of net position	
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Bayside Improvement	
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Statement of revenues, expenses and changes in net position	
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**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
COMBINED BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2025**

	General Fund		
	General Fund 001 & 101	General Fund 002	Total Governmental Funds
ASSETS			
Cash			
Truist	\$ 219,038	\$173,809	\$ 392,847
Truist - Debt Card	7,097	-	7,097
FineMark MM	1	-	1
FineMark ICS	-	6	6
Bank United MM	125,000	5,000	130,000
Bank United ICS *	936,201	430,164	1,366,365
Accounts receivable (clearing fund)	69,084	29,973	99,057
Due from Bay Creek - enterprise fund 451	87,819	-	87,819
Prepaid expense	130	-	130
WC deposit	1,806	-	1,806
Deposits	125	555	680
Total assets	<u>\$ 1,446,301</u>	<u>\$ 639,507</u>	<u>\$ 2,085,808</u>
LIABILITIES & FUND BALANCES			
Liabilities	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Unassigned	<u>1,446,301</u>	<u>639,507</u>	<u>2,085,808</u>
Total fund balances	<u>1,446,301</u>	<u>639,507</u>	<u>2,085,808</u>
Total liabilities and fund balances	<u>\$ 1,446,301</u>	<u>\$ 639,507</u>	<u>\$ 2,085,808</u>

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUNDS 001 & 101
FOR THE PERIOD ENDED JUNE 30, 2025**

	Current Month	Year to Date	Annual Budget	% of Budget
REVENUES				
Assessment levy - net	\$ 15,933	\$ 2,670,847	\$ 2,727,746	98%
Interest	3,131	26,744	79,000	34%
Total revenues	<u>19,064</u>	<u>2,697,591</u>	<u>2,806,746</u>	96%
EXPENDITURES				
Administrative				
Supervisors	1,292	12,272	19,377	63%
Engineering	4,236	17,321	15,000	115%
Legal	815	9,580	18,000	53%
Audit	2,250	10,126	15,000	68%
Management	3,500	31,500	42,000	75%
Accounting & payroll	1,400	12,599	16,799	75%
Computer services	420	5,017	5,040	100%
Assessment roll preparation* ¹	706	6,357	8,476	75%
Telephone	79	712	950	75%
Postage & reproduction	131	1,415	1,350	105%
Printing & binding	410	3,689	4,918	75%
Legal notices and communications	-	373	1,125	33%
Office supplies	7	677	750	90%
Subscriptions & memberships	-	263	263	100%
ADA website compliance	-	158	253	62%
Insurance* ¹	-	20,400	21,576	95%
Miscellaneous (bank fees)	242	2,430	5,250	46%
Total administrative	<u>15,488</u>	<u>134,889</u>	<u>176,127</u>	77%
Field management				
Other contractual	3,150	28,350	37,799	75%
Total field management services	<u>3,150</u>	<u>28,350</u>	<u>37,799</u>	75%
Water management				
NPDES program	-	355	3,165	11%
Other contractual services: lakes	14,861	131,644	174,075	76%
Other contractual services: wetlands	-	21,001	44,310	47%
Other contractual services: culverts/drains	16,131	41,209	37,980	109%
Other contractual services: lake health	-	854	6,330	13%
Aquascaping* ¹	-	-	18,990	0%
Capital outlay	-	-	9,495	0%
Repairs and maintenance (aerators)	179	19,317	9,495	203%
Total water management services	<u>31,171</u>	<u>214,380</u>	<u>303,840</u>	71%

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUNDS 001 & 101
FOR THE PERIOD ENDED JUNE 30, 2025**

	Current Month	Year to Date	Annual Budget	% of Budget
Street lighting				
Personnel services	6,416	77,888	-	N/A
Electricity	4,205	40,791	55,000	74%
Contractual services-lightpole	-	-	40,000	0%
Total street lighting services	<u>10,621</u>	<u>118,679</u>	<u>95,000</u>	125%
Landscaping				
Supervisor	6,694	63,157	125,000	51%
Personnel services	88,565	878,483	1,235,000	71%
Capital outlay	105,062	124,240	60,000	207%
Fuel	2,770	19,865	25,000	79%
Repairs and maintenance (parts)	1,049	16,808	40,000	42%
Insurance* ¹	-	22,649	24,608	92%
Minor operating equipment	346	15,628	20,000	78%
Horticulture dumpster	-	62,350	65,000	96%
Employee uniforms	2,729	14,036	29,000	48%
Chemicals	3,510	46,194	68,000	68%
Flower program* ²	2,562	112,603	130,000	87%
Mulch program* ²	-	78,941	83,000	95%
Plant replacement program* ²	-	26,010	45,000	58%
Other contractual - tree trimming* ¹	1,800	37,230	12,660	294%
Other contractual - horticulturalist	-	-	2,000	0%
Other contractual - training	-	112	1,500	7%
Maintenance tracking software	-	3,420	11,886	29%
Unbudgeted contractual services	-	81,215	82,000	99%
Fountain maintenance	179	1,343	18,114	7%
Office operations	1,846	22,895	25,000	92%
Office operations - capital outlay	-	40,473	-	N/A
Monument maintenance	3,280	10,575	15,000	71%
Total landscaping services	<u>220,600</u>	<u>1,681,339</u>	<u>2,117,768</u>	79%
Roadway				
Personnel	482	4,987	7,700	65%
Repairs and maintenance - parts	-	1,582	4,500	35%
Insurance	-	2,484	2,501	99%
Total roadway services	<u>19,649</u>	<u>28,220</u>	<u>14,701</u>	192%

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUNDS 001 & 101
FOR THE PERIOD ENDED JUNE 30, 2025**

	Current Month	Year to Date	Annual Budget	% of Budget
Parks & recreation				
Utilities	770	7,694	11,000	70%
Operating supplies	29	1,917	1,500	128%
Total parks & recreation	<u>799</u>	<u>9,611</u>	<u>12,500</u>	77%
Other fees & charges				
Property appraiser	-	3,629	3,625	100%
Tax collector	-	6,794	5,358	127%
Total other fees & charges	<u>-</u>	<u>10,423</u>	<u>8,983</u>	116%
Total expenditures	<u>301,478</u>	<u>2,225,891</u>	<u>2,766,718</u>	80%
Excess/(deficiency) of revenues over/(under) expenditures	(282,414)	471,700	40,028	
Fund balances - beginning	<u>1,728,715</u>	<u>974,601</u>	<u>1,040,433</u>	
Fund balances - ending	<u>\$ 1,446,301</u>	<u>\$ 1,446,301</u>	<u>\$ 1,080,461</u>	

*¹ Typically an annual expense.

*² Typically a seasonal expense.

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
COMBINED STATEMENT OF NET POSITION
ENTERPRISE FUNDS 401 & 451
JUNE 30, 2025**

	Bayside Improvement Enterprise Fund 401	Bay Creek Enterprise Fund 451	Total Enterprise Funds 401 & 451
ASSETS			
Current assets:			
Cash			
Wells Fargo	\$ 276,870	\$ -	\$ 276,870
SunTrust	351,914	42,302	394,216
Bank United MM	80,000	2,000	82,000
Bank United ICS *	737,808	8,536	746,344
Due from Bayside general fund 001	-	7,568	7,568
Accounts receivable (clearing fund)	7,809	4,073	11,882
WC deposit	104	35	139
Total current assets	<u>1,454,505</u>	<u>64,514</u>	<u>1,519,019</u>
Noncurrent assets:			
Capital assets			
Property, plant and equipment	1,981,042	24,570	2,005,612
Irrigation system	-	596,951	596,951
Less accumulated depreciation	(1,660,190)	(575,146)	(2,235,336)
Total capital assets, net of accumulated depreciation	<u>320,852</u>	<u>46,375</u>	<u>367,227</u>
Total noncurrent assets	<u>320,852</u>	<u>46,375</u>	<u>367,227</u>
Total assets	<u>1,775,357</u>	<u>110,889</u>	<u>1,886,246</u>
LIABILITIES			
Current liabilities:			
Unearned revenue	6,363	5,980	12,343
Customer deposits	48,105	12,154	60,259
Due to Bay Creek general fund 101	-	87,819	87,819
Due to Bay Creek enterprise fund 451	7,568	-	7,568
Total current liabilities	<u>62,036</u>	<u>105,953</u>	<u>167,989</u>
NET POSITION			
Net investment in capital assets	320,852	46,375	367,227
Unrestricted	1,392,469	(41,439)	1,351,030
Total net position	<u>\$ 1,713,321</u>	<u>\$ 4,936</u>	<u>\$ 1,718,257</u>

* Statements were not received prior to Financials being prepared

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
COMBINED STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
ENTERPRISE FUNDS 401 & 451
FOR THE PERIOD ENDED JUNE 30, 2025**

	Current Month	Year to Date	Annual Budget	% of Budget
OPERATING REVENUES:				
Charges for services				
Assessment levy - net	\$ 2,102	\$ 329,587	\$ 325,583	101%
Irrigation	45,409	359,304	584,000	62%
Total operating revenues	<u>47,511</u>	<u>688,891</u>	<u>909,583</u>	76%
OPERATING EXPENSES:				
Administrative services				
Supervisor's fees	430	4,090	6,459	63%
Engineering fees	1,412	5,773	5,000	115%
Legal	272	3,193	6,000	53%
Audit	750	3,376	5,000	68%
Management	1,423	12,800	17,066	75%
Accounting & payroll	467	4,200	5,600	75%
Computer services	140	1,672	1,680	100%
Utility billing	4,035	37,996	44,000	86%
Telephone	25	233	311	75%
Postage & reproduction	44	472	450	105%
Printing and binding	136	1,229	1,639	75%
Legal notices and communications	-	124	375	33%
Office supplies	13	236	251	94%
Subscription and memberships	-	88	87	101%
ADA website compliance	-	52	147	35%
Insurance* ¹	-	6,800	6,728	101%
Miscellaneous	311	4,604	1,750	263%
Total administrative services	<u>9,458</u>	<u>86,938</u>	<u>102,543</u>	85%
Field management services				
Other contractual services	1,051	9,451	12,600	75%
Total field management services	<u>1,051</u>	<u>9,451</u>	<u>12,600</u>	75%
Water management services				
NPDES program	-	205	1,835	11%
Other contractual services: lakes	8,614	80,327	100,925	80%
Other contractual services: wetlands	-	12,176	25,691	47%
Other contractual services: culverts/drains	9,353	23,892	22,020	109%
Other contractual services: lake health	-	495	3,670	13%
Aquascaping* ¹	-	-	11,010	0%
Capital outlay	-	-	5,505	0%
Repairs and maintenance (aerators)*	104	7,198	5,505	131%
Total water management services	<u>18,071</u>	<u>124,293</u>	<u>176,161</u>	71%

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
COMBINED STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
ENTERPRISE FUNDS 401 & 451
FOR THE PERIOD ENDED JUNE 30, 2025**

	Current Month	Year to Date	Annual Budget	% of Budget
Landscape services				
Other contractual - tree trimming	-	-	7,340	0%
Total landscape services	-	-	7,340	0%
Roadway services				
Personnel	156	1,527	4,955	31%
Repairs and maintenance - parts	-	917	3,671	25%
Insurance	20	1,988	2,999	66%
Total irrigation supply services	176	4,432	11,625	38%
Irrigation supply services				
Personnel	4,368	41,752	67,000	62%
Reclaimed water	8,422	69,564	100,000	70%
Repairs and maintenance - parts	4,008	31,356	25,000	125%
Insurance* ¹	-	16,281	19,480	84%
Meter costs	-	11,291	7,500	151%
Other contractual services	800	7,051	9,000	78%
Electricity	9,773	79,796	90,000	89%
Pumps & machinery	1,228	119,178	75,000	159%
Depreciation	4,876	43,884	60,000	73%
Total irrigation supply services	33,475	420,153	452,980	93%
Total operating expenses	62,231	645,267	763,249	85%
Operating income/(loss)	(14,720)	43,624	146,334	
Nonoperating revenues/(expenses):				
Interest income	2,229	25,268	500	5054%
Miscellaneous income	-	-	50,700	0%
Miscellaneous income roof replacement	-	30,272	-	N/A
Total nonoperating revenues	2,229	55,540	51,200	108%
Change in net position	(12,491)	99,164	197,534	
Total net position - beginning	1,730,748	1,619,093	1,589,985	
Total net position - ending	<u>\$ 1,718,257</u>	<u>\$ 1,718,257</u>	<u>\$ 1,787,519</u>	

*¹ Typically an annual expense.

*² Typically a seasonal expense.

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2025**

	General Fund		Total
		The	Governmental
	001	Colony 002	Funds
ASSETS			
Cash			
Truist	\$ 44,198	\$173,809	\$ 218,007
Truist - debit card	7,097	-	7,097
FineMark ICS	-	6	6
Bank United ICS *	760,681	430,164	1,190,845
Bank United MM	100,000	5,000	105,000
Accounts receivable (clearing fund)	69,084	29,973	99,057
Prepaid expense	130	-	130
WC deposit	1,462	-	1,462
Deposits	125	555	680
Total assets	<u>\$ 982,777</u>	<u>\$ 639,507</u>	<u>\$ 1,622,284</u>
LIABILITIES & FUND BALANCES			
Liabilities	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances			
Unassigned	982,777	639,507	1,622,284
Total fund balances	<u>982,777</u>	<u>639,507</u>	<u>1,622,284</u>
Total liabilities and fund balances	<u>\$ 982,777</u>	<u>\$ 639,507</u>	<u>\$ 1,622,284</u>

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES , EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND 001
FOR THE PERIOD ENDED JUNE 30, 2025**

	Current Month	Year to Date	Annual Budget	% of Budget
REVENUES				
Assessment levy - net	\$ 10,572	\$ 2,157,275	\$ 2,188,681	99%
Interest	2,269	18,865	67,000	28%
Total revenue	<u>12,841</u>	<u>2,176,140</u>	<u>2,255,681</u>	96%
EXPENDITURES				
Administration services				
Supervisors	646	6,136	9,689	63%
Engineering	3,437	14,054	12,171	115%
Legal	661	7,773	14,605	53%
Audit	1,125	5,063	7,500	68%
Management	2,840	25,559	34,079	75%
Accounting & payroll	1,136	10,223	13,631	75%
Computer services	341	4,071	4,089	100%
Assessment roll preparation* ¹	573	5,158	6,877	75%
Telephone	64	578	771	75%
Postage & reproduction	106	1,148	1,095	105%
Printing & binding	333	2,993	3,990	75%
Legal notices and communications	-	303	913	33%
Office supplies	-	543	609	89%
Subscriptions & memberships	-	213	213	100%
ADA website compliance	-	128	205	62%
Insurance* ¹	-	10,200	10,788	95%
Miscellaneous (bank fees)	146	1,703	4,260	40%
Total administration services	<u>11,408</u>	<u>95,846</u>	<u>125,485</u>	76%
Field management				
Other contractual services	2,556	23,003	30,670	75%
Total field management services	<u>2,556</u>	<u>23,003</u>	<u>30,670</u>	75%
Water management				
NPDES program	-	288	2,568	11%
Other contractual services: lakes	12,058	105,515	141,244	75%
Other contractual services: wetlands	-	17,040	35,953	47%
Other contractual service: culverts/drains	13,089	33,437	30,817	109%
Other contractual services: lake health	-	693	5,136	13%
Aquascaping* ¹	-	-	15,408	0%
Capital outlay	-	-	7,704	0%
Repairs and maintenance (aerators)	145	16,975	7,704	220%
Total water management services	<u>25,292</u>	<u>173,948</u>	<u>246,534</u>	71%

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES , EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND 001
FOR THE PERIOD ENDED JUNE 30, 2025**

	Current Month	Year to Date	Annual Budget	% of Budget
Street lighting				
Personnel services	5,206	63,198	-	N/A
Electricity	3,412	33,098	44,627	74%
Contractual services-lightpole	-	-	32,456	0%
Total street lighting services	8,618	96,296	77,083	125%
Landscaping				
Supervisor	5,431	51,241	101,425	51%
Personnel	71,850	712,691	1,002,079	71%
Capital outlay	85,247	100,808	48,684	207%
Fuel	2,248	16,118	20,285	79%
Repairs & maintenance (parts)	851	13,638	32,456	42%
Insurance* ¹	-	18,339	19,967	92%
Minor operating equipment	307	12,707	16,228	78%
Horticultural dumpster	-	50,591	52,741	96%
Employee uniforms	2,214	11,389	23,531	48%
Chemicals	2,848	37,482	55,175	68%
Flower program* ²	2,079	91,366	105,482	87%
Mulch program* ²	-	64,053	67,346	95%
Plant replacement program* ²	-	21,251	36,513	58%
Other contractual - tree trimming* ¹	1,461	30,062	10,272	293%
Other contractual - horticulturalist	-	-	1,623	0%
Other contractual - training	-	91	1,217	7%
Maintenance tracking software	-	2,775	8,114	34%
Contractual service-palm pruning	-	65,898	66,535	99%
Fountain maintenance	145	1,090	16,228	7%
Office operations	1,498	18,572	20,285	92%
Office operations - capital outlay	-	32,840	-	N/A
Monument maintenance	2,661	8,581	12,171	71%
Total landscaping services	178,982	1,364,081	1,718,357	79%
Roadway services				
Personnel	392	4,046	6,248	65%
Repairs & maintenance - parts	-	1,284	3,651	35%
Capital outlay (street sweeper)	15,552	15,552	-	N/A
Insurance	-	2,011	2,029	99%
Total roadway services	15,944	22,893	11,928	192%
Parks & recreation				
Utilities	739	7,386	10,560	70%
Operating supplies	28	1,840	1,440	128%
Total parks & recreation	767	9,226	12,000	77%

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES , EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND 001
FOR THE PERIOD ENDED JUNE 30, 2025**

	Current Month	Year to Date	Annual Budget	% of Budget
Other fees & charges				
Property appraiser	-	3,484	3,480	100%
Tax collector	-	5,363	5,144	104%
Total other fees & charges	-	8,847	8,624	103%
Total expenditures	243,567	1,794,140	2,230,681	80%
Excess/(deficiency) of revenues over/(under) expenditures	(230,726)	382,000	25,000	
Fund balances - beginning	1,213,503	600,777	646,347	
Fund balances - ending	<u>\$ 982,777</u>	<u>\$ 982,777</u>	<u>\$ 671,347</u>	

*¹ Typically an annual expense.

*² Typically a seasonal expense.

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES , EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND 002 - THE COLONY
FOR THE PERIOD ENDED JUNE 30, 2025**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy - net	\$ 4,577	\$ 931,710	\$ 937,227	99%
Interest & miscellaneous	1,383	8,612	20,000	43%
Total revenues	<u>5,960</u>	<u>940,322</u>	<u>957,227</u>	98%
EXPENDITURES				
Administrative services				
Accounting & payroll	782	7,035	9,380	75%
Computer services	284	2,558	3,411	75%
Assessment roll preparation* ¹	96	863	1,150	75%
Field management	1,184	10,658	14,211	75%
Other current charges	113	749	-	N/A
Total administrative services	<u>2,459</u>	<u>21,863</u>	<u>28,152</u>	78%
Street lighting services				
Contractual services - light poles* ¹	-	-	131,875	0%
Total street lighting services	<u>-</u>	<u>-</u>	<u>131,875</u>	0%
Landscaping maintenance services				
Personnel services	26,652	294,832	402,000	73%
Other contractual - horticulturalists	-	-	1,500	0%
Other contractual - training	-	250	1,500	17%
Other contractual - turf & shrub	7,364	66,274	100,000	66%
Rentals & leases	-	-	20,000	0%
Fuel	-	-	7,500	0%
Repairs & maintenance (parts)	1,714	10,854	14,000	78%
Insurance* ¹	-	3,693	3,000	123%
Minor operating equipment	12,642	30,689	-	N/A
Horticulture dumpster	1,425	12,250	16,000	77%
Miscellaneous equipment	-	12	2,500	0%
Chemicals	113	1,153	3,500	33%
Flower program* ²	-	58,937	70,000	84%
Mulch program* ²	-	31,492	40,000	79%
Plant replacement program* ²	-	4,674	40,000	12%
Other contractual - tree trimming* ²	-	10,313	12,000	86%
Monument maintenance	-	-	3,000	0%
Total landscaping maintenance services	<u>49,910</u>	<u>525,423</u>	<u>736,500</u>	71%

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES , EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND 002 - THE COLONY
FOR THE PERIOD ENDED JUNE 30, 2025**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
Fountain services				
Operating supplies	<u>13,877</u>	<u>125,951</u>	<u>150,000</u>	84%
Total fountain services	<u>13,877</u>	<u>125,951</u>	<u>150,000</u>	84%
Total expenditures	<u>66,246</u>	<u>673,237</u>	<u>1,046,527</u>	64%
Net increase/(decrease) of fund balance	(60,286)	267,085	(89,300)	
Fund balance - beginning	<u>699,793</u>	<u>372,422</u>	<u>368,526</u>	
Fund balance - ending	<u>\$ 639,507</u>	<u>\$ 639,507</u>	<u>\$ 279,226</u>	

*¹ Typically an annual expense.

*² Typically a seasonal expense.

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICTS
STATEMENT OF NET POSITION
ENTERPRISE FUND 401
JUNE 30, 2025**

	Bayside Improvement Enterprise Fund 401
ASSETS	
Current assets:	
Cash	
Wells Fargo	\$ 276,870
Truist	351,914
Bank United ICS *	737,808
Bank United MM	80,000
Accounts receivable (clearing fund)	7,809
WC deposit	104
Total current assets	<u>1,454,505</u>
Noncurrent assets:	
Capital assets	
Property, plant and equipment	1,981,042
Less accumulated depreciation	<u>(1,660,190)</u>
Total capital assets, net of accumulated depreciation	<u>320,852</u>
Total noncurrent assets	<u>320,852</u>
Total assets	<u>1,775,357</u>
LIABILITIES	
Current liabilities:	
Unearned revenue	6,363
Customer deposits	48,105
Due to Bay Creek enterprise fund 451	<u>7,568</u>
Total current liabilities	<u>62,036</u>
NET POSITION	
Net investment in capital assets	320,852
Unrestricted	<u>1,392,469</u>
Total net position	<u><u>\$ 1,713,321</u></u>

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
ENTERPRISE FUND 401
FOR THE PERIOD ENDED JUNE 30, 2025**

	Current Month	Year to Date	Budget	% of Budget
Operating revenues				
Charges for services:				
Assessment levy - net	\$ 1,193	\$ 242,732	\$ 244,141	99%
Irrigation	31,085	233,015	325,000	72%
Total operating revenues	<u>32,278</u>	<u>475,747</u>	<u>569,141</u>	84%
Operating expenses				
Administrative services				
Supervisors	215	2,045	3,230	63%
Engineering	1,059	4,330	3,750	115%
Legal	204	2,395	4,500	53%
Audit	375	1,688	2,500	68%
Management	1,067	9,600	12,800	75%
Accounting & payroll	350	3,150	4,200	75%
Computer services	105	1,254	1,260	100%
Utility billing	3,026	28,497	33,000	86%
Telephone	19	175	233	75%
Postage & reproduction	33	354	338	105%
Printing and binding	102	922	1,229	75%
Legal notices and communications	-	93	281	33%
Office supplies	10	177	188	94%
Subscription and memberships	-	66	65	102%
ADA website compliance	-	39	110	35%
Insurance* ¹	-	3,400	3,364	101%
Miscellaneous	200	3,833	1,313	292%
Total administrative services	<u>6,765</u>	<u>62,018</u>	<u>72,361</u>	86%
Field management services				
Other contractual services	788	7,088	9,450	75%
Total field management services	<u>788</u>	<u>7,088</u>	<u>9,450</u>	75%
Water management services				
NPDES program	-	154	1,376	11%
Other contractual services: lakes	6,462	60,245	75,694	80%
Other contractual services: wetlands	-	9,132	19,268	47%
Other contractual services: culverts/drains	7,015	17,919	16,515	109%
Other contractual services: lake health	-	371	2,753	13%
Aquascaping* ¹	-	-	8,258	0%
Capital outlay	-	-	4,129	0%
Repairs and maintenance (aerators)*	78	5,399	4,129	131%
Total water management services	<u>13,555</u>	<u>93,220</u>	<u>132,122</u>	71%

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
ENTERPRISE FUND 401
FOR THE PERIOD ENDED JUNE 30, 2025**

	Current Month	Year to Date	Budget	% of Budget
Landscape services				
Other contractual - tree trimming	-	-	5,505	0%
Total landscape services	-	-	5,505	0%
Roadway services				
Personnel	117	1,146	3,716	31%
Repairs and maintenance - parts	-	688	2,753	25%
Insurance	15	1,491	2,250	66%
Total irrigation supply services	132	3,325	8,719	38%
Irrigation supply services				
Personnel	3,276	31,313	50,250	62%
Repairs and maintenance - parts	3,006	23,517	18,750	125%
Insurance* ¹	-	12,211	14,610	84%
Meter costs	-	8,468	5,625	151%
Other contractual services	600	5,288	6,750	78%
Electricity	7,330	59,847	67,500	89%
Pumps & machinery	921	89,383	56,250	159%
Depreciation	3,626	32,634	45,000	73%
Total irrigation supply services	18,759	262,661	264,735	99%
Total operating expenses	39,999	428,312	492,892	87%
Operating income/(loss)	(7,721)	47,435	76,249	
Nonoperating revenues/(expenses)				
Interest income	2,203	25,029	375	6674%
Miscellaneous income	-	-	50,000	0%
Miscellaneous income roof replacement	-	22,704	-	N/A
Total nonoperating revenues	2,203	47,733	50,375	95%
Change in net position	(5,518)	95,168	126,624	
Total net position - beginning	1,718,839	1,618,153	1,578,914	
Total net position - ending	<u>\$ 1,713,321</u>	<u>\$ 1,713,321</u>	<u>\$ 1,705,538</u>	

*¹ Typically an annual expense.

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2025**

	<u>General Fund</u>	<u>Total Governmental Funds</u>
	101	
ASSETS		
Cash		
Truist	\$ 174,840	\$ 174,840
FineMark MM	1	1
Bank United ICS *	175,520	175,520
Bank United MM	25,000	25,000
Due from Bay Creek - enterprise fund 451	87,819	87,819
WC deposit	344	344
Total assets	<u>\$ 463,524</u>	<u>\$ 463,524</u>
LIABILITIES & FUND BALANCES		
Liabilities	-	-
Total liabilities	<u>-</u>	<u>-</u>
Fund balances		
Unassigned	463,524	463,524
Total fund balances	<u>463,524</u>	<u>463,524</u>
Total liabilities and fund balances	<u>\$ 463,524</u>	<u>\$ 463,524</u>

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES , EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND 101
FOR THE PERIOD ENDED JUNE 30, 2025**

	Current Month	Year to Date	Annual Budget	% of Budget
REVENUES				
Assessment levy - net	\$ 5,361	\$ 513,572	\$ 539,038	95%
Interest	862	7,879	12,000	66%
Total revenues	<u>6,223</u>	<u>521,451</u>	<u>551,038</u>	95%
EXPENDITURES				
Administration services				
Supervisors	646	6,136	9,689	63%
Engineering	799	3,267	2,829	115%
Legal	154	1,807	3,395	53%
Audit	1,125	5,063	7,500	68%
Management	660	5,941	7,921	75%
Accounting & payroll	264	2,376	3,168	75%
Computer services	79	946	951	99%
Assessment roll preparation* ¹	133	1,199	1,599	75%
Telephone	15	134	179	75%
Postage & reproduction	25	267	255	105%
Printing & binding	77	696	928	75%
Legal notices and communications	-	70	212	33%
Office supplies	7	134	141	95%
Subscriptions & memberships	-	50	50	100%
ADA website compliance	-	30	48	63%
Insurance* ¹	-	10,200	10,788	95%
Miscellaneous (bank fees)	96	727	990	73%
Total administration services	<u>4,080</u>	<u>39,043</u>	<u>50,643</u>	77%
Field management fees				
Other contractual	594	5,347	7,129	75%
Total field management	<u>594</u>	<u>5,347</u>	<u>7,129</u>	75%
Water management				
NPDES program	-	67	597	11%
Other contractual services: lakes	2,803	26,129	32,831	80%
Other contractual services: wetlands	-	3,961	8,357	47%
Other contractual service: culverts/drains	3,042	7,772	7,163	109%
Other contractual services: lake health	-	161	1,194	13%
Aquascaping* ¹	-	-	3,582	0%
Capital outlay	-	-	1,791	0%
Repairs and maintenance (aerators)	34	2,342	1,791	131%
Total water management	<u>5,879</u>	<u>40,432</u>	<u>57,306</u>	71%

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES , EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND 101
FOR THE PERIOD ENDED JUNE 30, 2025**

	Current Month	Year to Date	Annual Budget	% of Budget
Street lighting				
Personnel services	1,210	14,690	-	N/A
Electricity	793	7,693	10,373	74%
Contractual services-lightpole	-	-	7,544	0%
Total street lighting	<u>2,003</u>	<u>22,383</u>	<u>17,917</u>	125%
Landscape services				
Supervisor	1,263	11,916	23,575	51%
Personnel services	16,715	165,792	232,921	71%
Capital outlay	19,815	23,432	11,316	207%
Fuel	522	3,747	4,715	79%
Repairs and maintenance (parts)	198	3,170	7,544	42%
Insurance* ¹	-	4,310	4,641	93%
Minor operating equipment	39	2,921	3,772	77%
Horticulture dumpster	-	11,759	12,259	96%
Employee uniforms	515	2,647	5,469	48%
Chemicals	662	8,712	12,825	68%
Flower program* ²	483	21,237	24,518	87%
Mulch program* ²	-	14,888	15,654	95%
Plant replacement program* ²	-	4,759	8,487	56%
Other contractual - tree trimming* ¹	339	7,168	2,388	300%
Other contractual - horticulturalist	-	-	377	0%
Other contractual - training	-	21	283	7%
Maintenance tracking software	-	645	3,772	17%
Contractual service-palm pruning	-	15,317	15,465	99%
Fountain maintenance	34	253	1,886	13%
Office operations	348	4,323	4,715	92%
Office operations - capital outlay	-	7,633	-	N/A
Monument maintenance	619	1,994	2,829	70%
Total landscape services	<u>41,618</u>	<u>317,258</u>	<u>399,411</u>	79%
Roadway services				
Personnel	90	941	1,452	65%
Repairs and maintenance - parts	-	298	849	35%
Capital outlay (street sweeper)	3,615	3,615	-	N/A
Insurance	-	473	472	100%
Total roadway services	<u>3,705</u>	<u>5,327</u>	<u>2,773</u>	192%
Parks & recreation				
Utilities	31	308	440	70%
Operating supplies	1	77	60	128%
Total parks and recreation	<u>32</u>	<u>385</u>	<u>500</u>	77%

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES , EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND 101
FOR THE PERIOD ENDED JUNE 30, 2025**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>	<u>% of Budget</u>
Other fees & charges				
Property appraiser	-	145	145	100%
Tax collector	-	1,431	214	669%
Total other fees & charges	<u>-</u>	<u>1,576</u>	<u>359</u>	439%
Total expenditures	<u>57,911</u>	<u>431,751</u>	<u>536,038</u>	81%
Excess/(deficiency) of revenues over/(under) expenditures	(51,688)	89,700	15,000	
Fund balances - beginning	515,212	373,824	394,086	
Fund balances - ending	<u>\$ 463,524</u>	<u>\$ 463,524</u>	<u>\$ 409,086</u>	

*¹ Typically an annual expense.

*² Typically a seasonal expense.

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
STATEMENT OF NET POSITION
ENTERPRISE FUND 451
JUNE 30, 2025**

	Bay Creek Enterprise Fund 451
ASSETS	
Current assets:	
Cash	
Truist	\$ 42,302
Bank United ICS *	8,536
Bank United MM	2,000
Due from Bayside general fund 001	7,568
Accounts receivable (clearing fund)	4,073
WC deposit	35
Total current assets	<u>64,514</u>
Noncurrent assets:	
Capital assets	
Property, plant and equipment	24,570
Irrigation system	596,951
Less accumulated depreciation	<u>(575,146)</u>
Total capital assets, net of accumulated depreciation	<u>46,375</u>
Total noncurrent assets	<u>46,375</u>
Total assets	<u>110,889</u>
LIABILITIES	
Current Liabilities:	
Unearned revenue	5,980
Customer deposits	12,154
Due to Bay Creek general fund 101	<u>87,819</u>
Total current liabilities	<u>105,953</u>
NET POSITION	
Net investment in capital assets	46,375
Unrestricted	<u>(41,439)</u>
Total net position	<u>\$ 4,936</u>

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
ENTERPRISE FUND 451
FOR THE PERIOD ENDED JUNE 30, 2025**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
Operating revenues				
Charges for services:				
Assessment levy - net	\$ 909	\$ 86,855	\$ 81,442	107%
Irrigation	14,324	126,289	259,000	49%
Total operating revenues	<u>15,233</u>	<u>213,144</u>	<u>340,442</u>	63%
Operating expenses				
Administrative services				
Supervisors	215	2,045	3,230	63%
Engineering	353	1,443	1,250	115%
Legal	68	798	1,500	53%
Audit	375	1,688	2,500	68%
Management	356	3,200	4,267	75%
Accounting & payroll	117	1,050	1,400	75%
Computer services	35	418	420	100%
Utility billing	1,009	9,499	11,000	86%
Telephone	6	58	78	74%
Postage & reproduction	11	118	113	104%
Printing and binding	34	307	410	75%
Legal notices and communications	-	31	94	33%
Office supplies	3	59	63	94%
Subscription and memberships	-	22	22	100%
ADA website compliance	-	13	37	35%
Insurance* ¹	-	3,400	3,364	101%
Miscellaneous	111	771	438	176%
Total administrative services	<u>2,693</u>	<u>24,920</u>	<u>30,186</u>	83%
Field management services				
Other contractual services	263	2,363	3,150	75%
Total field management services	<u>263</u>	<u>2,363</u>	<u>3,150</u>	75%
Water management services				
NPDES program	-	51	459	11%
Other contractual services: lakes	2,152	20,082	25,231	80%
Other contractual services: wetlands	-	3,044	6,423	47%
Other contractual services: culverts/drains	2,338	5,973	5,505	109%
Other contractual services: lake health	-	124	918	14%
Aquascaping* ¹	-	-	2,753	0%
Capital outlay	-	-	1,376	0%
Repairs and maintenance (aerators)*	26	1,799	1,376	131%
Total water management services	<u>4,516</u>	<u>31,073</u>	<u>44,041</u>	71%

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
ENTERPRISE FUND 451
FOR THE PERIOD ENDED JUNE 30, 2025**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
Landscape services				
Other contractual - tree trimming	-	-	1,835	0%
Total landscape services	<u>-</u>	<u>-</u>	<u>1,835</u>	0%
Roadway services				
Personnel	39	381	1,239	31%
Repairs and maintenance - parts	-	229	918	25%
Insurance	5	497	750	66%
Total irrigation supply services	<u>44</u>	<u>1,107</u>	<u>2,907</u>	38%
Irrigation supply services				
Personnel	1,092	10,439	16,750	62%
Reclaimed water	8,422	69,564	100,000	70%
Repairs and maintenance - parts	1,002	7,839	6,250	125%
Insurance* ¹	-	4,070	4,870	84%
Meter costs	-	2,823	1,875	151%
Other contractual services	200	1,763	2,250	78%
Electricity	2,443	19,949	22,500	89%
Pumps & machinery	307	29,795	18,750	159%
Depreciation	1,250	11,250	15,000	75%
Total irrigation supply services	<u>14,716</u>	<u>157,492</u>	<u>188,245</u>	84%
Total operating expenses	<u>22,232</u>	<u>216,955</u>	<u>270,364</u>	80%
Operating income/(loss)	(6,999)	(3,811)	70,078	
Nonoperating revenues/(expenses)				
Interest income	26	239	125	191%
Miscellaneous income	-	-	700	0%
Miscellaneous income roof replacement	-	7,568	-	N/A
Total nonoperating revenues	<u>26</u>	<u>7,807</u>	<u>825</u>	946%
Change in net position	(6,973)	3,996	70,903	
Total net position - beginning	11,909	940	11,071	
Total net position - ending	<u>\$ 4,936</u>	<u>\$ 4,936</u>	<u>\$ 81,974</u>	

*¹ Typically an annual expense.

**BAYSIDE IMPROVEMENT
AND
BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
CHECK REGISTER
JUNE 2025**

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Type	Num	Date	Name	Memo	Account	Paid Amount	Class	Original Amount
Bill Pmt -Ch...	CBI	06/16/2025	F P L		101.000 · Securities - Suntrust Bank			-25,715.58
Bill	00317-762...	06/16/2025		00317-76271 - 23650 VIA VE...	539.430 · Electricity	-117.99	001 - Ba...	117.99
				00317-76271 - 23650 VIA VE...	539.430 · Electricity	-27.43	101 - Ba...	27.43
Bill	00986-912...	06/16/2025		00986-91280 - 23505 VIA VE...	539.430 · Electricity	-30.02	001 - Ba...	30.02
				00986-91280 - 23505 VIA VE...	539.430 · Electricity	-6.98	101 - Ba...	6.98
Bill	15303-380...	06/16/2025		15303-38027 - PELICAN LAN...	539.430 · Electricity	-943.50	001 - Ba...	943.50
				15303-38027 - PELICAN LAN...	539.430 · Electricity	-219.31	101 - Ba...	219.31
Bill	18208-552...	06/16/2025		18208-55276 - 23940 PELICA...	539.430 · Electricity	-117.07	001 - Ba...	117.07
				18208-55276 - 23940 PELICA...	539.430 · Electricity	-27.21	101 - Ba...	27.21
Bill	21621-041...	06/16/2025		21621-04190 - 24571 WOOD...	539.430 · Electricity	-27.34	001 - Ba...	27.34
				21621-04190 - 24571 WOOD...	539.430 · Electricity	-6.36	101 - Ba...	6.36
Bill	24827-643...	06/16/2025		24827-64343 - GREENVIEW ...	539.430 · Electricity	-142.94	001 - Ba...	142.94
				24827-64343 - GREENVIEW ...	539.430 · Electricity	-33.22	101 - Ba...	33.22
Bill	27967-683...	06/16/2025		27967-68329 - 24701 PENNY...	539.430 · Electricity	-111.28	001 - Ba...	111.28
				27967-68329 - 24701 PENNY...	539.430 · Electricity	-25.87	101 - Ba...	25.87
Bill	31250-160...	06/16/2025		31250-16000 - 24880 PENNY...	539.430 · Electricity	-148.41	001 - Ba...	148.41
				31250-16000 - 24880 PENNY...	539.430 · Electricity	-34.50	101 - Ba...	34.50
Bill	31835-365...	06/16/2025		31835-36568 - 23921 TUSCA...	539.430 · Electricity	-33.54	001 - Ba...	33.54
				31835-36568 - 23921 TUSCA...	539.430 · Electricity	-7.79	101 - Ba...	7.79
Bill	36754-802...	06/16/2025		36754-80218 - 24940 PENNY...	539.430 · Electricity	-25.06	001 - Ba...	25.06
				36754-80218 - 24940 PENNY...	539.430 · Electricity	-5.83	101 - Ba...	5.83
Bill	42586-432...	06/16/2025		42586-43230 - 24560 WOOD...	539.430 · Electricity	-25.15	001 - Ba...	25.15
				42586-43230 - 24560 WOOD...	539.430 · Electricity	-5.85	101 - Ba...	5.85
Bill	44691-894...	06/16/2025		44691-89460 - STREET LTS #...	539.430 · Electricity	-515.94	001 - Ba...	515.94
				44691-89460 - STREET LTS #...	539.430 · Electricity	-119.93	101 - Ba...	119.93
Bill	45487-891...	06/16/2025		45487-89124 - 23821 NAPOLI...	539.430 · Electricity	-147.76	001 - Ba...	147.76
				45487-89124 - 23821 NAPOLI...	539.430 · Electricity	-34.35	101 - Ba...	34.35
Bill	46426-362...	06/16/2025		46426-36254 - 3730 PELICAN...	539.430 · Electricity	-106.06	001 - Ba...	106.06
				46426-36254 - 3730 PELICAN...	539.430 · Electricity	-24.65	101 - Ba...	24.65
Bill	47305-780...	06/16/2025		47305-78087 - 24891 S TAMI...	539.430 · Electricity	-24.44	001 - Ba...	24.44
				47305-78087 - 24891 S TAMI...	539.430 · Electricity	-5.68	101 - Ba...	5.68
Bill	49557-381...	06/16/2025		49557-38184 - 23800 TUSCA...	539.430 · Electricity	-102.33	001 - Ba...	102.33
				49557-38184 - 23800 TUSCA...	539.430 · Electricity	-23.79	101 - Ba...	23.79
Bill	50866-051...	06/16/2025		50866-05143 - 24701 PENNY...	539.430 · Electricity	-21.69	001 - Ba...	21.69
				50866-05143 - 24701 PENNY...	539.430 · Electricity	-5.04	101 - Ba...	5.04
Bill	54421-495...	06/16/2025		54421-49521 - 25081 GOLDC...	539.430 · Electricity	-26.25	001 - Ba...	26.25
				54421-49521 - 25081 GOLDC...	539.430 · Electricity	-6.10	101 - Ba...	6.10
Bill	58569-643...	06/16/2025		58569-64340 - PELICANS NE...	539.430 · Electricity	-412.22	001 - Ba...	412.22
				58569-64340 - PELICANS NE...	539.430 · Electricity	-95.82	101 - Ba...	95.82
Bill	59779-653...	06/16/2025		59779-65366 - 24812 HOLLY...	539.430 · Electricity	-23.08	001 - Ba...	23.08
				59779-65366 - 24812 HOLLY...	539.430 · Electricity	-5.37	101 - Ba...	5.37
Bill	65792-432...	06/16/2025		65792-43293 - 3690 PELICAN...	539.430 · Electricity	-34.06	001 - Ba...	34.06
				65792-43293 - 3690 PELICAN...	539.430 · Electricity	-7.92	101 - Ba...	7.92
Bill	72409-182...	06/16/2025		72409-18248 - 1 PELICAN CO...	539.430 · Electricity	-47.74	001 - Ba...	47.74
				72409-18248 - 1 PELICAN CO...	539.430 · Electricity	-11.10	101 - Ba...	11.10
Bill	74367-441...	06/16/2025		74367-44176 - 3050 C0CONU...	539.430 · Electricity	-26.27	001 - Ba...	26.27
				74367-44176 - 3050 C0CONU...	539.430 · Electricity	-6.10	101 - Ba...	6.10

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Type	Num	Date	Name	Memo	Account	Paid Amount	Class	Original Amount
Bill	75164-425...	06/16/2025		75164-42535 - 4902 PELICAN...	539.430 · Electricity	-56.32	001 - Ba...	56.32
				75164-42535 - 4902 PELICAN...	539.430 · Electricity	-13.09	101 - Ba...	13.09
Bill	76519-735...	06/16/2025		76519-73575 - 3992 PELICAN...	539.430 · Electricity	-28.29	001 - Ba...	28.29
				76519-73575 - 3992 PELICAN...	539.430 · Electricity	-6.58	101 - Ba...	6.58
Bill	80071-482...	06/16/2025		80071-48276 - 23751 TUSCA...	539.430 · Electricity	-39.05	001 - Ba...	39.05
				80071-48276 - 23751 TUSCA...	539.430 · Electricity	-9.08	101 - Ba...	9.08
Bill	85075-170...	06/16/2025		85075-17061 - 24365 PENNY...	539.430 · Electricity	-23.42	001 - Ba...	23.42
				85075-17061 - 24365 PENNY...	539.430 · Electricity	-5.44	101 - Ba...	5.44
Bill	85858-745...	06/16/2025		85858-74525 - 3400 PELICAN...	539.430 · Electricity	-55.02	001 - Ba...	55.02
				85858-74525 - 3400 PELICAN...	539.430 · Electricity	-12.79	101 - Ba...	12.79
Bill	07085-705...	06/16/2025		07085-70593 - 3609 HERON ...	536.430 · Electricity	-46.31	401 - Ba...	46.31
				07085-70593 - 3609 HERON ...	536.430 · Electricity	-15.44	451 - Ba...	15.44
Bill	27068-503...	06/16/2025		27068-50357 - 3461 PELICAN...	536.430 · Electricity	-3,021.20	401 - Ba...	3,021.20
				27068-50357 - 3461 PELICAN...	536.430 · Electricity	-1,007.07	451 - Ba...	1,007.07
Bill	27475-444...	06/16/2025		27475-44472 - 24769 GOLDC...	536.430 · Electricity	-39.19	401 - Ba...	39.19
				27475-44472 - 24769 GOLDC...	536.430 · Electricity	-13.06	451 - Ba...	13.06
Bill	30835-461...	06/16/2025		30835-46121 - 24570 PENNY...	536.430 · Electricity	-20.17	401 - Ba...	20.17
				30835-46121 - 24570 PENNY...	536.430 · Electricity	-6.72	451 - Ba...	6.72
Bill	31411-422...	06/16/2025		31411-42236 - GREENVIEW ...	536.430 · Electricity	-379.61	401 - Ba...	379.61
				31411-42236 - GREENVIEW ...	536.430 · Electricity	-126.54	451 - Ba...	126.54
Bill	35333-882...	06/16/2025		35333-88272 - PINEWATER ...	536.430 · Electricity	-20.49	401 - Ba...	20.49
				35333-88272 - PINEWATER ...	536.430 · Electricity	-6.83	451 - Ba...	6.83
Bill	42518-371...	06/16/2025		42518-37128 - 3461 PELICAN...	536.430 · Electricity	-1,049.84	401 - Ba...	1,049.84
				42518-37128 - 3461 PELICAN...	536.430 · Electricity	-349.94	451 - Ba...	349.94
Bill	51826-980...	06/16/2025		51826-98075 - 24620 GOLDC...	536.430 · Electricity	-49.47	401 - Ba...	49.47
				51826-98075 - 24620 GOLDC...	536.430 · Electricity	-16.49	451 - Ba...	16.49
Bill	62649-482...	06/16/2025		62649-48222 - 24300 SANDPI...	536.430 · Electricity	-79.63	401 - Ba...	79.63
				62649-48222 - 24300 SANDPI...	536.430 · Electricity	-26.55	451 - Ba...	26.55
Bill	65744-831...	06/16/2025		65744-83126 - 23981 ADDISO...	536.430 · Electricity	-20.05	401 - Ba...	20.05
				65744-83126 - 23981 ADDISO...	536.430 · Electricity	-6.68	451 - Ba...	6.68
Bill	66626-622...	06/16/2025		66626-62227 - 3992 PELICAN...	536.430 · Electricity	-20.27	401 - Ba...	20.27
				66626-62227 - 3992 PELICAN...	536.430 · Electricity	-6.75	451 - Ba...	6.75
Bill	76081-311...	06/16/2025		76081-31178 - 11111 CANAR...	536.430 · Electricity	-45.02	401 - Ba...	45.02
				76081-31178 - 11111 CANAR...	536.430 · Electricity	-15.01	451 - Ba...	15.01
Bill	76591-745...	06/16/2025		76591-74556 - 4850 PELICAN...	536.430 · Electricity	-20.26	401 - Ba...	20.26
				76591-74556 - 4850 PELICAN...	536.430 · Electricity	-6.76	451 - Ba...	6.76
Bill	80125-301...	06/16/2025		80125-30179 - 24651 CANAR...	536.430 · Electricity	-79.24	401 - Ba...	79.24
				80125-30179 - 24651 CANAR...	536.430 · Electricity	-26.42	451 - Ba...	26.42
Bill	82551-470...	06/16/2025		82551-47020 - 24090 S TAMI...	536.430 · Electricity	-280.34	401 - Ba...	280.34
				82551-47020 - 24090 S TAMI...	536.430 · Electricity	-93.45	451 - Ba...	93.45
Bill	83342-720...	06/16/2025		83342-72096 - GREENVIEW ...	536.430 · Electricity	-1,759.85	401 - Ba...	1,759.85
				83342-72096 - GREENVIEW ...	536.430 · Electricity	-586.61	451 - Ba...	586.61
Bill	89206-915...	06/16/2025		89206-91592 - 24310 SANDPI...	536.430 · Electricity	-67.87	401 - Ba...	67.87
				89206-91592 - 24310 SANDPI...	536.430 · Electricity	-22.63	451 - Ba...	22.63
Bill	91119-105...	06/16/2025		91119-10593 - 23680 WATER...	536.430 · Electricity	-47.70	401 - Ba...	47.70
				91119-10593 - 23680 WATER...	536.430 · Electricity	-15.90	451 - Ba...	15.90
Bill	95007-165...	06/16/2025		95007-16577 - 25171 PENNY...	536.430 · Electricity	-263.33	401 - Ba...	263.33
				95007-16577 - 25171 PENNY...	536.430 · Electricity	-87.78	451 - Ba...	87.78
Bill	98318-544...	06/16/2025		98318-54469 - 3616 GLENWA...	536.430 · Electricity	-20.05	401 - Ba...	20.05

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Bayside / Bay Creek Community Development District
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Type	Num	Date	Name	Memo	Account	Paid Amount	Class	Original Amount
				98318-54469 - 3616 GLENWA...	536.430 · Electricity	-6.68	451 - Ba...	6.68
Bill	06281-163...	06/16/2025		06281-16345 - 4650 COCONU...	537.310 · Office Operations	-335.34	001 - Ba...	335.34
				06281-16345 - 4650 COCONU...	537.310 · Office Operations	-77.95	101 - Ba...	77.95
Bill	10832-354...	06/16/2025		10832-35489 - 4550 COLONY...	538.488 · Repairs & Maint (Aerators)	-14.12	001 - Ba...	14.12
				10832-35489 - 4550 COLONY...	538.488 · Repairs & Maint (Aerators)	-3.28	101 - Ba...	3.28
				10832-35489 - 4550 COLONY...	538.488 · Repairs & Maint (Aerators)	-7.57	401 - Ba...	7.57
				10832-35489 - 4550 COLONY...	538.488 · Repairs & Maint (Aerators)	-2.52	451 - Ba...	2.52
Bill	21442-730...	06/16/2025		21442-73048 - 23650 VIA VE...	538.488 · Repairs & Maint (Aerators)	-47.23	001 - Ba...	47.23
				21442-73048 - 23650 VIA VE...	538.488 · Repairs & Maint (Aerators)	-10.99	101 - Ba...	10.99
				21442-73048 - 23650 VIA VE...	538.488 · Repairs & Maint (Aerators)	-25.31	401 - Ba...	25.31
				21442-73048 - 23650 VIA VE...	538.488 · Repairs & Maint (Aerators)	-8.43	451 - Ba...	8.43
Bill	84024-630...	06/16/2025		84024-63049 - 3630 BAY CRE...	538.488 · Repairs & Maint (Aerators)	-57.09	001 - Ba...	57.09
				84024-63049 - 3630 BAY CRE...	538.488 · Repairs & Maint (Aerators)	-13.29	101 - Ba...	13.29
				84024-63049 - 3630 BAY CRE...	538.488 · Repairs & Maint (Aerators)	-30.60	401 - Ba...	30.60
				84024-63049 - 3630 BAY CRE...	538.488 · Repairs & Maint (Aerators)	-10.19	451 - Ba...	10.19
Bill	88284-530...	06/16/2025		88284-53046 - 4541 COCONU...	538.488 · Repairs & Maint (Aerators)	-26.21	001 - Ba...	26.21
				88284-53046 - 4541 COCONU...	538.488 · Repairs & Maint (Aerators)	-6.10	101 - Ba...	6.10
				88284-53046 - 4541 COCONU...	538.488 · Repairs & Maint (Aerators)	-14.04	401 - Ba...	14.04
				88284-53046 - 4541 COCONU...	538.488 · Repairs & Maint (Aerators)	-4.68	451 - Ba...	4.68
Bill	04868-770...	06/16/2025		04868-77020 - 4591 PELICAN...	570.520 · Operating Supplies	-1,257.88	002 - Ba...	1,257.88
Bill	05445-980...	06/16/2025		05445-98022 - 3640 LAKEMO...	570.520 · Operating Supplies	-198.20	002 - Ba...	198.20
Bill	15114-454...	06/16/2025		15114-45403 - 23505 VIA VE...	570.520 · Operating Supplies	-1,250.62	002 - Ba...	1,250.62
Bill	24749-040...	06/16/2025		24749-04022 - 25131 BAY CE...	570.520 · Operating Supplies	-92.99	002 - Ba...	92.99
Bill	29328-581...	06/16/2025		29328-58141 - 1 PELICAN LA...	570.520 · Operating Supplies	-1,333.24	002 - Ba...	1,333.24
Bill	29380-755...	06/16/2025		29380-75591 - 23650 VIA VE...	570.520 · Operating Supplies	-925.06	002 - Ba...	925.06
Bill	41442-301...	06/16/2025		41442-30150 - 24990 GOLDC...	570.520 · Operating Supplies	-57.40	002 - Ba...	57.40
Bill	51469-043...	06/16/2025		51469-04361 - 23540 VIA VE...	570.520 · Operating Supplies	-343.53	002 - Ba...	343.53
Bill	69418-945...	06/16/2025		69418-94591 - 23800 TUSCA...	570.520 · Operating Supplies	-921.76	002 - Ba...	921.76
Bill	74471-585...	06/16/2025		74471-58572 - 4700 PELICAN...	570.520 · Operating Supplies	-1,119.25	002 - Ba...	1,119.25
Bill	74836-745...	06/16/2025		74836-74573 - 3992 PELICAN...	570.520 · Operating Supplies	-886.87	002 - Ba...	886.87
Bill	94037-030...	06/16/2025		94037-03029 - 25090 RIDGE ...	570.520 · Operating Supplies	-123.58	002 - Ba...	123.58
Bill	94637-134...	06/16/2025		94637-13421 - 4101 PELICAN...	570.520 · Operating Supplies	-2,531.64	002 - Ba...	2,531.64
TOTAL						-25,715.58		25,715.58
Bill Pmt -Ch...	CBP	06/23/2025	ALERT 360	CELL PHONE MONITORING ...	101.000 · Securities - Suntrust Bank			-159.91
Bill	16375838	06/23/2025		CELL PHONE MONITORING ...	537.310 · Office Operations	-129.75	001 - Ba...	129.75
				CELL PHONE MONITORING ...	537.310 · Office Operations	-30.16	101 - Ba...	30.16
TOTAL						-159.91		159.91
Bill Pmt -Ch...	CBP	06/23/2025	Bonita Sprin...		101.000 · Securities - Suntrust Bank			-350.62
Bill	8105331	06/23/2025		L026895-C0093753	537.460 · Fountain Maintenance	-144.62	001 - Ba...	144.62
				L026895-C0093753	537.460 · Fountain Maintenance	-33.61	101 - Ba...	33.61
Bill	8108661	06/23/2025		L018163-C0063548	570.520 · Operating Supplies	-50.32	002 - Ba...	50.32

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Bill	8105198	06/23/2025		L017698-C0072428	570.520 · Operating Supplies	-122.07	002 - Ba...	122.07
TOTAL						-350.62		350.62
Bill Pmt -Ch...	CBP	06/23/2025	CENTURYLIN...		101.000 · Securities - Suntrust Bank			-87.00
Bill	311717124...	06/23/2025		A/C - 311717124 - 05/01/25 (2...	537.310 · Office Operations	-28.80	001 - Ba...	28.80
				A/C - 311717124 - 05/01/25 (2...	537.310 · Office Operations	-6.70	101 - Ba...	6.70
Bill	311717124...	06/23/2025		A/C - 311717124 - 06/01/25 (2...	537.310 · Office Operations	-41.79	001 - Ba...	41.79
				A/C - 311717124 - 06/01/25 (2...	537.310 · Office Operations	-9.71	101 - Ba...	9.71
TOTAL						-87.00		87.00
Bill Pmt -Ch...	CBP	06/23/2025	EASY ICE, INC.	ICE LEASE 06/2025	101.000 · Securities - Suntrust Bank			-109.73
Bill	1676271	06/23/2025		ICE LEASE 06/2025	537.310 · Office Operations	-89.03	001 - Ba...	89.03
				ICE LEASE 06/2025	537.310 · Office Operations	-20.70	101 - Ba...	20.70
TOTAL						-109.73		109.73
Bill Pmt -Ch...	CBP	06/23/2025	ExxonMobil ...	7187859243276218	101.000 · Securities - Suntrust Bank			-2,770.02
Bill	105368811	06/23/2025		0460001365014 - confirmation...	537.520 · Repairs and Maintenance (F...	-2,247.59	001 - Ba...	2,247.59
				0460001365014 - confirmation...	537.520 · Repairs and Maintenance (F...	-522.43	101 - Ba...	522.43
TOTAL						-2,770.02		2,770.02
Bill Pmt -Ch...	CBP	06/23/2025	FLORIDA BLUE	44605001	101.000 · Securities - Suntrust Bank			-15,269.82
Bill	JUNE 2025	06/23/2025		GROUP 44605001 - HEALTH ...	537.120 · Payroll - Regular	-9,727.87	001 - Ba...	9,727.87
				GROUP 44605001 - HEALTH ...	537.120 · Payroll - Regular	-2,261.12	101 - Ba...	2,261.12
				GROUP 44605001 - HEALTH ...	537.120 · Payroll - Regular	-1,089.11	002 - Ba...	1,089.11
				GROUP 44605001 - HEALTH ...	537.110 · Supervisor	-1,125.70	001 - Ba...	1,125.70
				GROUP 44605001 - HEALTH ...	537.110 · Supervisor	-261.66	101 - Ba...	261.66
				GROUP 44605001 - HEALTH ...	537.110 · Supervisor	-603.27	401 - Ba...	603.27
				GROUP 44605001 - HEALTH ...	537.110 · Supervisor	-201.09	451 - Ba...	201.09
TOTAL						-15,269.82		15,269.82
Bill Pmt -Ch...	CBP	06/23/2025	VERIZON WI...		101.000 · Securities - Suntrust Bank			-626.26
Bill	6113571207	06/23/2025		413189983-00001 05/15/25 - c...	537.641 · Minor Operating Equipment	-281.54	002 - Ba...	281.54
Bill	6113571208	06/23/2025		413189983-00001 05/15/25 - c...	537.641 · Minor Operating Equipment	-110.17	001 - Ba...	110.17
				413189983-00001 05/15/25 - c...	537.641 · Minor Operating Equipment	-25.61	101 - Ba...	25.61
				413189983-00001 05/15/25 - c...	537.641 · Minor Operating Equipment	-208.94	002 - Ba...	208.94

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TOTAL						-626.26		626.26
Bill Pmt -Ch...	CBP	06/23/2025	WASTE PRO ...		101.000 · Securities - Suntrust Bank			-389.27
Bill	5819889	06/23/2025		WASTE REMOVAL 06/01/25 -...	537.310 · Office Operations	-262.31	001 - Ba...	262.31
				WASTE REMOVAL 06/01/25 -...	537.310 · Office Operations	-60.97	101 - Ba...	60.97
Bill	5928217	06/23/2025		WASTE REMOVAL	537.310 · Office Operations	-53.54	001 - Ba...	53.54
				WASTE REMOVAL	537.310 · Office Operations	-12.45	101 - Ba...	12.45
TOTAL						-389.27		389.27
Bill Pmt -Ch...	CBP	06/27/2025	Bonita Sprin...	L026996-C0094591 06/19/25	101.000 · Securities - Suntrust Bank			-135.86
Bill	8121544	06/27/2025		L026996-C0094591 06/19/25	537.310 · Office Operations	-110.24	001 - Ba...	110.24
				L026996-C0094591 06/19/25	537.310 · Office Operations	-25.62	101 - Ba...	25.62
TOTAL						-135.86		135.86
Check	DD	06/27/2025	Mary F. McVa...	BOARD MEETING 06/23/25	101.000 · Securities - Suntrust Bank			-184.70
				BOARD MEETING 06/23/25	511.130 · Supervisor's Fees	-69.26	001 - Ba...	69.26
				BOARD MEETING 06/23/25	511.130 · Supervisor's Fees	-23.09	401 - Ba...	23.09
				BOARD MEETING 06/23/25	511.130 · Supervisor's Fees	-69.26	101 - Ba...	69.26
				BOARD MEETING 06/23/25	511.130 · Supervisor's Fees	-23.09	451 - Ba...	23.09
TOTAL						-184.70		184.70
Check	DD	06/27/2025	Robert Travers	BOARD MEETING 06/23/25	101.000 · Securities - Suntrust Bank			-184.70
				BOARD MEETING 06/23/25	511.130 · Supervisor's Fees	-69.26	001 - Ba...	69.26
				BOARD MEETING 06/23/25	511.130 · Supervisor's Fees	-23.09	401 - Ba...	23.09
				BOARD MEETING 06/23/25	511.130 · Supervisor's Fees	-69.26	101 - Ba...	69.26
				BOARD MEETING 06/23/25	511.130 · Supervisor's Fees	-23.09	451 - Ba...	23.09
TOTAL						-184.70		184.70
Check	DD	06/27/2025	Robert G. Du...	BOARD MEETING 06/23/25	101.000 · Securities - Suntrust Bank			-184.70
				BOARD MEETING 06/23/25	511.130 · Supervisor's Fees	-69.26	001 - Ba...	69.26
				BOARD MEETING 06/23/25	511.130 · Supervisor's Fees	-23.09	401 - Ba...	23.09
				BOARD MEETING 06/23/25	511.130 · Supervisor's Fees	-69.26	101 - Ba...	69.26
				BOARD MEETING 06/23/25	511.130 · Supervisor's Fees	-23.09	451 - Ba...	23.09
TOTAL						-184.70		184.70

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Check	DD	06/27/2025	Jerry Addison	BOARD MEETING 06/23/25	101.000 · Securities - Suntrust Bank			-184.70
				BOARD MEETING 06/23/25	511.130 · Supervisor's Fees	-69.26	001 - Ba...	69.26
				BOARD MEETING 06/23/25	511.130 · Supervisor's Fees	-23.09	401 - Ba...	23.09
				BOARD MEETING 06/23/25	511.130 · Supervisor's Fees	-69.26	101 - Ba...	69.26
				BOARD MEETING 06/23/25	511.130 · Supervisor's Fees	-23.09	451 - Ba...	23.09
TOTAL						-184.70		184.70
Check	DD	06/27/2025	Walter McCar...	BOARD MEETING 06/23/25	101.000 · Securities - Suntrust Bank			-184.70
				BOARD MEETING 06/23/25	511.130 · Supervisor's Fees	-69.26	001 - Ba...	69.26
				BOARD MEETING 06/23/25	511.130 · Supervisor's Fees	-23.09	401 - Ba...	23.09
				BOARD MEETING 06/23/25	511.130 · Supervisor's Fees	-69.26	101 - Ba...	69.26
				BOARD MEETING 06/23/25	511.130 · Supervisor's Fees	-23.09	451 - Ba...	23.09
TOTAL						-184.70		184.70
Check	DD	06/27/2025	Bernard Cra...	BOARD MEETING 06/23/25	101.000 · Securities - Suntrust Bank			-184.70
				BOARD MEETING 06/23/25	511.130 · Supervisor's Fees	-69.26	001 - Ba...	69.26
				BOARD MEETING 06/23/25	511.130 · Supervisor's Fees	-23.09	401 - Ba...	23.09
				BOARD MEETING 06/23/25	511.130 · Supervisor's Fees	-69.26	101 - Ba...	69.26
				BOARD MEETING 06/23/25	511.130 · Supervisor's Fees	-23.09	451 - Ba...	23.09
TOTAL						-184.70		184.70
Check	DD	06/27/2025	Karen L Mont...	BOARD MEETING 06/23/25	101.000 · Securities - Suntrust Bank			-134.70
				BOARD MEETING 06/23/25	511.130 · Supervisor's Fees	-50.51	001 - Ba...	50.51
				BOARD MEETING 06/23/25	511.130 · Supervisor's Fees	-16.84	401 - Ba...	16.84
				BOARD MEETING 06/23/25	511.130 · Supervisor's Fees	-50.51	101 - Ba...	50.51
				BOARD MEETING 06/23/25	511.130 · Supervisor's Fees	-16.84	451 - Ba...	16.84
TOTAL						-134.70		134.70
Check	DD	06/27/2025	Mary G. Grav...	BOARD MEETING 06/23/25	101.000 · Securities - Suntrust Bank			-184.70
				BOARD MEETING 06/23/25	511.130 · Supervisor's Fees	-69.26	001 - Ba...	69.26
				BOARD MEETING 06/23/25	511.130 · Supervisor's Fees	-23.09	401 - Ba...	23.09
				BOARD MEETING 06/23/25	511.130 · Supervisor's Fees	-69.26	101 - Ba...	69.26
				BOARD MEETING 06/23/25	511.130 · Supervisor's Fees	-23.09	451 - Ba...	23.09
TOTAL						-184.70		184.70
Bill Pmt -Ch...	24129	06/23/2025	AMAZON SH...	SHED	101.000 · Securities - Suntrust Bank			-5,948.83

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Bill	13908	06/23/2025		SHED	537.630 · Capital Outlay	-4,826.88	001 - Ba...	4,826.88
				SHED	537.630 · Capital Outlay	-1,121.95	101 - Ba...	1,121.95
TOTAL						-5,948.83		5,948.83
Bill Pmt -Ch...	24130	06/23/2025	AQUATIC PO...	WHISPERFLO PUMP 05/30/25	101.000 · Securities - Suntrust Bank			-1,800.00
Bill	11782	06/23/2025		WHISPERFLO PUMP 05/30/25	570.520 · Operating Supplies	-1,800.00	002 - Ba...	1,800.00
TOTAL						-1,800.00		1,800.00
Bill Pmt -Ch...	24131	06/23/2025	BENTLEY EL...		101.000 · Securities - Suntrust Bank			-6,416.00
Bill	2025-444	06/23/2025		FOUND & REPLACED DAMA...	539.110 · Personnel Services	-3,344.59	001 - Ba...	3,344.59
				FOUND & REPLACED DAMA...	539.110 · Personnel Services	-777.41	101 - Ba...	777.41
Bill	2025-443	06/23/2025		REPAIRED MONUMENT LIG...	539.110 · Personnel Services	-1,861.35	001 - Ba...	1,861.35
				REPAIRED MONUMENT LIG...	539.110 · Personnel Services	-432.65	101 - Ba...	432.65
TOTAL						-6,416.00		6,416.00
Bill Pmt -Ch...	24132	06/23/2025	CINTAS COR...	ACCOUNT#294-01217	101.000 · Securities - Suntrust Bank			-2,258.53
Bill	4230843730	06/23/2025		UNIFORM RENTAL & SUPPLI...	537.491 · Employee Uniforms	-234.53	001 - Ba...	234.53
				UNIFORM RENTAL & SUPPLI...	537.491 · Employee Uniforms	-54.51	101 - Ba...	54.51
				UNIFORM RENTAL & SUPPLI...	537.310 · Office Operations	-24.15	001 - Ba...	24.15
				UNIFORM RENTAL & SUPPLI...	537.310 · Office Operations	-5.61	101 - Ba...	5.61
Bill	4232302410	06/23/2025		UNIFORM RENTAL & SUPPLI...	537.491 · Employee Uniforms	-244.60	001 - Ba...	244.60
				UNIFORM RENTAL & SUPPLI...	537.491 · Employee Uniforms	-56.86	101 - Ba...	56.86
				UNIFORM RENTAL & SUPPLI...	537.310 · Office Operations	-21.95	001 - Ba...	21.95
				UNIFORM RENTAL & SUPPLI...	537.310 · Office Operations	-5.10	101 - Ba...	5.10
Bill	4233058981	06/23/2025		UNIFORM RENTAL & SUPPLI...	537.491 · Employee Uniforms	-235.77	001 - Ba...	235.77
				UNIFORM RENTAL & SUPPLI...	537.491 · Employee Uniforms	-54.80	101 - Ba...	54.80
				UNIFORM RENTAL & SUPPLI...	537.310 · Office Operations	-21.95	001 - Ba...	21.95
				UNIFORM RENTAL & SUPPLI...	537.310 · Office Operations	-5.10	101 - Ba...	5.10
Bill	9313497702	06/23/2025		UNIFORM RENTAL & SUPPLI...	537.491 · Employee Uniforms	-1,049.63	001 - Ba...	1,049.63
				UNIFORM RENTAL & SUPPLI...	537.491 · Employee Uniforms	-243.97	101 - Ba...	243.97
TOTAL						-2,258.53		2,258.53
Bill Pmt -Ch...	24133	06/23/2025	FEDEX		101.000 · Securities - Suntrust Bank			-154.40
Bill	8-867-10371	06/23/2025			519.410 · Postage	-88.57	001 - Ba...	88.57
					519.410 · Postage	-20.59	101 - Ba...	20.59
					519.410 · Postage	-27.29	401 - Ba...	27.29
					519.410 · Postage	-9.10	451 - Ba...	9.10

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Bill	8-875-07207	06/23/2025			519.410 · Postage	-5.39	001 - Ba...	5.39
					519.410 · Postage	-1.25	101 - Ba...	1.25
					519.410 · Postage	-1.66	401 - Ba...	1.66
					519.410 · Postage	-0.55	451 - Ba...	0.55
TOTAL						-154.40		154.40
Bill Pmt -Ch...	24134	06/23/2025	FORESTRY R...	CUST#2223	101.000 · Securities - Suntrust Bank			-72.27
Bill	4402	06/23/2025		SUPPLIES - 06/11/25	537.641 · Minor Operating Equipment	-58.64	001 - Ba...	58.64
				SUPPLIES - 06/11/25	537.641 · Minor Operating Equipment	-13.63	101 - Ba...	13.63
TOTAL						-72.27		72.27
Bill Pmt -Ch...	24135	06/23/2025	GRAINGER	ACCT#839076866	101.000 · Securities - Suntrust Bank			-983.66
Bill	9523717511	06/23/2025		SUPPLIES 05/30/25	537.630 · Capital Outlay	-309.63	001 - Ba...	309.63
				SUPPLIES 05/30/25	537.630 · Capital Outlay	-71.97	101 - Ba...	71.97
Bill	9523717529	06/23/2025		SUPPLIES 05/30/25	537.640 · Miscellaneous Equipment	-19.83	001 - Ba...	19.83
				SUPPLIES 05/30/25	537.640 · Miscellaneous Equipment	-4.61	101 - Ba...	4.61
Bill	9529620149	06/23/2025		SUPPLIES 06/04/25	537.641 · Minor Operating Equipment	-142.38	001 - Ba...	142.38
				SUPPLIES 06/04/25	537.640 · Miscellaneous Equipment	-33.10	101 - Ba...	33.10
Bill	9532931228	06/23/2025		SUPPLIES 06/09/25	537.521 · Repairs and Maintenance (P...	-124.32	002 - Ba...	124.32
Bill	9535526066	06/23/2025		SUPPLIES 06/10/25	537.521 · Repairs and Maintenance (P...	-277.82	002 - Ba...	277.82
TOTAL						-983.66		983.66
Bill Pmt -Ch...	24136	06/23/2025	GRAU AND A...		101.000 · Securities - Suntrust Bank			-3,000.00
Bill	27605	06/23/2025		2024 AUDIT FEE BAYSIDE - ...	513.320 · Audit Fees	-750.00	001 - Ba...	750.00
				2024 AUDIT FEE BAYSIDE - ...	513.320 · Audit Fees	-750.00	101 - Ba...	750.00
				2024 AUDIT FEE BAYSIDE - ...	513.320 · Audit Fees	-250.00	401 - Ba...	250.00
				2024 AUDIT FEE BAYSIDE - ...	513.320 · Audit Fees	-250.00	451 - Ba...	250.00
Bill	27603	06/23/2025		2024 AUDIT FEE BAY CREE...	513.320 · Audit Fees	-375.00	001 - Ba...	375.00
				2024 AUDIT FEE BAY CREE...	513.320 · Audit Fees	-375.00	101 - Ba...	375.00
				2024 AUDIT FEE BAY CREE...	513.320 · Audit Fees	-125.00	401 - Ba...	125.00
				2024 AUDIT FEE BAY CREE...	513.320 · Audit Fees	-125.00	451 - Ba...	125.00
TOTAL						-3,000.00		3,000.00
Bill Pmt -Ch...	24137	06/23/2025	GREENCO V...	150 YDS - 06/07/25	101.000 · Securities - Suntrust Bank			-1,425.00
Bill	23310	06/23/2025		150 YDS - 06/07/25	537.344 · Horticultural Dumpster	-1,425.00	002 - Ba...	1,425.00
TOTAL						-1,425.00		1,425.00

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Bill Pmt -Ch...	24138	06/23/2025	HARRELL'S L...		101.000 · Securities - Suntrust Bank			-2,255.57
Bill	INV020454...	06/23/2025		SUPPLIES 06/10/25	537.522 · Chemicals	-282.53	001 - Ba...	282.53
				SUPPLIES 06/10/25	537.522 · Chemicals	-65.67	101 - Ba...	65.67
Bill	INV020454...	06/23/2025		SUPPLIES 06/10/25	537.522 · Chemicals	-212.91	001 - Ba...	212.91
				SUPPLIES 06/10/25	537.522 · Chemicals	-49.49	101 - Ba...	49.49
Bill	INV020454...	06/23/2025		SUPPLIES 06/10/25	537.522 · Chemicals	-1,334.73	001 - Ba...	1,334.73
				SUPPLIES 06/10/25	537.522 · Chemicals	-310.24	101 - Ba...	310.24
TOTAL						-2,255.57		2,255.57
Bill Pmt -Ch...	24139	06/23/2025	KIMBALL MI...		101.000 · Securities - Suntrust Bank			-249.24
Bill	103423371	06/23/2025		SUPPLIES 06/0225	537.521 · Repairs and Maintenance (P...	-117.86	001 - Ba...	237.04
				SUPPLIES 06/0225	537.521 · Repairs and Maintenance (P...	-27.40	101 - Ba...	55.10
Bill	103429974	06/23/2025		SUPPLIES 06/03/25	537.521 · Repairs and Maintenance (P...	-103.98	002 - Ba...	103.98
TOTAL						-249.24		396.12
Bill Pmt -Ch...	24140	06/23/2025	LOWE'S	9900 433841 6	101.000 · Securities - Suntrust Bank			-102.70
Bill	975324	06/23/2025		SUPPLIES - 05/23/25	537.521 · Repairs and Maintenance (P...	-102.70	002 - Ba...	102.70
TOTAL						-102.70		102.70
Bill Pmt -Ch...	24141	06/23/2025	M C I	239-495-6008-986 05/01/25	101.000 · Securities - Suntrust Bank			-32.47
Bill	239 947-20...	06/23/2025		239-495-6008-986 05/01/25	537.310 · Office Operations	-26.35	001 - Ba...	26.35
				239-495-6008-986 05/01/25	537.310 · Office Operations	-6.12	101 - Ba...	6.12
TOTAL						-32.47		32.47
Bill Pmt -Ch...	24142	06/23/2025	M.R.I. UNDER...		101.000 · Securities - Suntrust Bank			-3,128.00
Bill	45422	06/23/2025		LABOR TO CLEAN AND INSP...	536.640 · Pumps & Machinery	-246.00	401 - Ba...	246.00
				LABOR TO CLEAN AND INSP...	536.640 · Pumps & Machinery	-82.00	451 - Ba...	82.00
Bill	45423	06/23/2025		LABOR TO CLEAN AND INSP...	536.640 · Pumps & Machinery	-225.00	401 - Ba...	225.00
				LABOR TO CLEAN AND INSP...	536.640 · Pumps & Machinery	-75.00	451 - Ba...	75.00
Bill	5054	06/23/2025		JETTER & CREW TO JET OU...	538.344 · Other Contractual - Culv/Drain	-1,284.04	001 - Ba...	1,284.04
				JETTER & CREW TO JET OU...	538.344 · Other Contractual - Culv/Drain	-298.46	101 - Ba...	298.46
				JETTER & CREW TO JET OU...	538.344 · Other Contractual - Culv/Drain	-688.13	401 - Ba...	688.13
				JETTER & CREW TO JET OU...	538.344 · Other Contractual - Culv/Drain	-229.37	451 - Ba...	229.37
TOTAL						-3,128.00		3,128.00
Bill Pmt -Ch...	24143	06/23/2025	PEDRO TREE...	REMOVE OAK TREE IN PELI...	101.000 · Securities - Suntrust Bank			-1,800.00

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Type	Num	Date	Name	Memo	Account	Paid Amount	Class	Original Amount
Bill	1351	06/23/2025		REMOVE OAK TREE IN PELI... REMOVE OAK TREE IN PELI...	537.340 · Other Contractual-Tree Trim... 537.340 · Other Contractual-Tree Trim...	-1,460.52 -339.48	001 - Ba... 101 - Ba...	1,460.52 339.48
TOTAL						-1,800.00		1,800.00
Bill Pmt -Ch...	24144	06/23/2025	PINCH A PEN...		101.000 · Securities - Suntrust Bank			-699.95
Bill	16881	06/23/2025		SUPPLIES - 06/04/25	570.520 · Operating Supplies	-537.45	002 - Ba...	537.45
Bill	16943	06/23/2025		SUPPLIES - 06/11/25	570.520 · Operating Supplies	-162.50	002 - Ba...	162.50
TOTAL						-699.95		699.95
Bill Pmt -Ch...	24145	06/23/2025	PROFESSIO...	TURF & ORNAMENTAL PES...	101.000 · Securities - Suntrust Bank			-7,363.75
Bill	1280	06/23/2025		TURF & ORNAMENTAL PES...	537.655 · Other Contractual-Turf&Shrub	-7,363.75	002 - Ba...	7,363.75
TOTAL						-7,363.75		7,363.75
Bill Pmt -Ch...	24146	06/23/2025	RESOURCE ...	11685 - 05/27/25	101.000 · Securities - Suntrust Bank			-8,421.64
Bill	11685-052...	06/23/2025		11685 - 05/27/25	536.642 · Reclaimed Water	-8,421.64	451 - Ba...	8,421.64
TOTAL						-8,421.64		8,421.64
Bill Pmt -Ch...	24147	06/23/2025	San Carlos L...	SUPPLIES 06/02/25	101.000 · Securities - Suntrust Bank			-338.97
Bill	109092	06/23/2025		SUPPLIES 06/02/25 SUPPLIES 06/02/25	537.521 · Repairs and Maintenance (P... 537.521 · Repairs and Maintenance (P...	-275.04 -63.93	001 - Ba... 101 - Ba...	275.04 63.93
TOTAL						-338.97		338.97
Bill Pmt -Ch...	24148	06/23/2025	SITEONE LA...		101.000 · Securities - Suntrust Bank			-1,284.95
Bill	150873599...	06/23/2025		SUPPLIES 03/18/25 SUPPLIES 03/18/25	537.522 · Chemicals 537.522 · Chemicals	-450.73 -104.77	001 - Ba... 101 - Ba...	450.73 104.77
Bill	154083515...	06/23/2025		SUPPLIES 05/28/25 SUPPLIES 05/28/25	536.521 · Repairs & Maintenance Parts 536.521 · Repairs & Maintenance Parts	-278.70 -92.90	401 - Ba... 451 - Ba...	278.70 92.90
Bill	153108678...	06/23/2025		SUPPLIES 05/06/25 SUPPLIES 05/06/25	536.521 · Repairs & Maintenance Parts 536.521 · Repairs & Maintenance Parts	-183.94 -61.32	401 - Ba... 451 - Ba...	183.94 61.32
Bill	154222390...	06/23/2025		SUPPLIES 05/30/25	537.522 · Chemicals	-112.59	002 - Ba...	112.59
TOTAL						-1,284.95		1,284.95
Bill Pmt -Ch...	24149	06/23/2025	SUBSTANCE ...	DRUG SCREEN	101.000 · Securities - Suntrust Bank			-10.00

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Bill	168011	06/23/2025		DRUG SCREEN	537.310 · Office Operations	-8.11	001 - Ba...	8.11
				DRUG SCREEN	537.310 · Office Operations	-1.89	101 - Ba...	1.89
TOTAL						-10.00		10.00
Bill Pmt -Ch...	24150	06/23/2025	SUNSHINE A...		101.000 · Securities - Suntrust Bank			-312.50
Bill	E44275/4	06/23/2025		SUPPLIES 05/15/25	537.521 · Repairs and Maintenance (P...	-42.26	002 - Ba...	42.26
Bill	U89039/4	06/23/2025		SUPPLIES 05/30/25	536.521 · Repairs & Maintenance Parts	-44.49	401 - Ba...	44.49
				SUPPLIES 05/30/25	536.521 · Repairs & Maintenance Parts	-14.83	451 - Ba...	14.83
Bill	T92064/6	06/23/2025		SUPPLIES 05/28/25	537.521 · Repairs and Maintenance (P...	-30.19	002 - Ba...	30.19
Bill	U88408/4	06/23/2025		SUPPLIES 05/27/25	537.521 · Repairs and Maintenance (P...	-27.10	002 - Ba...	27.10
Bill	U89049/4	06/23/2025		SUPPLIES 05/30/25	537.521 · Repairs and Maintenance (P...	-60.99	002 - Ba...	60.99
Bill	U91939/4	06/23/2025		SUPPLIES 06/11/25	536.521 · Repairs & Maintenance Parts	-69.48	401 - Ba...	69.48
				SUPPLIES 06/11/25	536.521 · Repairs & Maintenance Parts	-23.16	451 - Ba...	23.16
TOTAL						-312.50		312.50
Bill Pmt -Ch...	24151	06/23/2025	SUPERIOR W...		101.000 · Securities - Suntrust Bank			-23,476.39
Bill	105253	06/23/2025		05/25 SERVICE	538.340 · Other Contractual Services	-11,749.68	001 - Ba...	11,749.68
				05/25 SERVICE	538.340 · Other Contractual Services	-2,731.07	101 - Ba...	2,731.07
				05/25 SERVICE	538.340 · Other Contractual Services	-6,296.73	401 - Ba...	6,296.73
				05/25 SERVICE	538.340 · Other Contractual Services	-2,098.91	451 - Ba...	2,098.91
Bill	105194	06/23/2025		05/25 SERVICE - QUARTERL...	538.340 · Other Contractual Services	-308.17	001 - Ba...	308.17
				05/25 SERVICE - QUARTERL...	538.340 · Other Contractual Services	-71.63	101 - Ba...	71.63
				05/25 SERVICE - QUARTERL...	538.340 · Other Contractual Services	-165.15	401 - Ba...	165.15
				05/25 SERVICE - QUARTERL...	538.340 · Other Contractual Services	-55.05	451 - Ba...	55.05
TOTAL						-23,476.39		23,476.39
Bill Pmt -Ch...	24152	06/23/2025	SWEETWATE...	06/25 SERVICE	101.000 · Securities - Suntrust Bank			-770.00
Bill	71186	06/23/2025		06/25 SERVICE	572.430 · Parks & Recreation Utilities	-739.20	001 - Ba...	739.20
				06/25 SERVICE	572.430 · Parks & Recreation Utilities	-30.80	101 - Ba...	30.80
TOTAL						-770.00		770.00
Bill Pmt -Ch...	24153	06/23/2025	UV CIPP REL...	MOBILATION & DEMOBILIZ...	101.000 · Securities - Suntrust Bank			-19,484.50
Bill	R25-011r-1	06/23/2025		MOBILATION & DEMOBILIZA...	538.344 · Other Contractual - Culv/Drain	-10,007.55	001 - Ba...	10,007.55
				MOBILATION & DEMOBILIZA...	538.344 · Other Contractual - Culv/Drain	-2,326.13	101 - Ba...	2,326.13
				MOBILATION & DEMOBILIZA...	538.344 · Other Contractual - Culv/Drain	-5,363.12	401 - Ba...	5,363.12
				MOBILATION & DEMOBILIZA...	538.344 · Other Contractual - Culv/Drain	-1,787.70	451 - Ba...	1,787.70

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TOTAL						-19,484.50		19,484.50
Bill Pmt -Ch...	24154	06/23/2025	WIMAUMA F...		101.000 · Securities - Suntrust Bank			-3,280.00
Bill	INV-000026	06/23/2025		REHANG DOUBLE WOOD G...	537.461 · Monument Maintenance	-243.42	001 - Ba...	243.42
				REHANG DOUBLE WOOD G...	537.461 · Monument Maintenance	-56.58	101 - Ba...	56.58
Bill	INV-000025	06/23/2025		FENCE REPAIR - 06/04/25	537.461 · Monument Maintenance	-2,417.97	001 - Ba...	2,417.97
				FENCE REPAIR - 06/04/25	537.461 · Monument Maintenance	-562.03	101 - Ba...	562.03
TOTAL						-3,280.00		3,280.00
Bill Pmt -Ch...	24155	06/23/2025	WRATHELL, ...	MANAGEMENT FEE 06/2025	101.000 · Securities - Suntrust Bank			-15,252.59
Bill	2025-3347	06/23/2025		Management Fee	512.311 · Management Fees	-2,839.90	001 - Ba...	2,839.90
				Management Fee	512.311 · Management Fees	-660.10	101 - Ba...	660.10
				Management Fee	512.311 · Management Fees	-1,066.69	401 - Ba...	1,066.69
				Management Fee	512.311 · Management Fees	-355.56	451 - Ba...	355.56
				Accounting Fee	512.320 · Accounting and Payroll	-1,135.88	001 - Ba...	1,135.88
				Accounting Fee	512.320 · Accounting and Payroll	-264.02	101 - Ba...	264.02
				Accounting Fee	512.320 · Accounting and Payroll	-350.00	401 - Ba...	350.00
				Accounting Fee	512.320 · Accounting and Payroll	-116.67	451 - Ba...	116.67
				Accounting Fee	512.320 · Accounting and Payroll	-781.67	002 - Ba...	781.67
				Computer Fee	519.449 · Computer Services	-340.79	001 - Ba...	340.79
				Computer Fee	519.449 · Computer Services	-79.21	101 - Ba...	79.21
				Computer Fee	519.449 · Computer Services	-105.00	401 - Ba...	105.00
				Computer Fee	519.449 · Computer Services	-35.00	451 - Ba...	35.00
				Computer Fee	519.449 · Computer Services	-284.25	002 - Ba...	284.25
				Field Management Fee	519.340 · Field Management Services	-2,555.85	001 - Ba...	2,555.85
				Field Management Fee	519.340 · Field Management Services	-594.07	101 - Ba...	594.07
				Field Management Fee	519.340 · Field Management Services	-787.50	401 - Ba...	787.50
				Field Management Fee	519.340 · Field Management Services	-262.50	451 - Ba...	262.50
				Field Management Fee	519.340 · Field Management Services	-1,184.25	002 - Ba...	1,184.25
				Printing & Binding Fee	519.470 · Printing & Binding	-332.54	001 - Ba...	332.54
				Printing & Binding Fee	519.470 · Printing & Binding	-77.30	101 - Ba...	77.30
				Printing & Binding Fee	519.470 · Printing & Binding	-102.44	401 - Ba...	102.44
				Printing & Binding Fee	519.470 · Printing & Binding	-34.15	451 - Ba...	34.15
				Telephone Fee	519.411 · Telephone	-64.23	001 - Ba...	64.23
				Telephone Fee	519.411 · Telephone	-14.93	101 - Ba...	14.93
				Telephone Fee	519.411 · Telephone	-19.44	401 - Ba...	19.44
				Telephone Fee	519.411 · Telephone	-6.48	451 - Ba...	6.48
				Assessment Fee	513.310 · Assessment Roll Preparation	-573.08	001 - Ba...	573.08
				Assessment Fee	513.310 · Assessment Roll Preparation	-133.25	101 - Ba...	133.25
				Assessment Fee	513.310 · Assessment Roll Preparation	-95.84	002 - Ba...	95.84
TOTAL						-15,252.59		15,252.59
Bill Pmt -Ch...	24156	06/27/2025	ROOTS MUL...	SWEEPER	101.000 · Securities - Suntrust Bank			-19,167.00

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Bill	RMCI/IE/002	06/27/2025		SWEeper	538.650 · Cost of Issuance	-19,167.00	800 - Cl...	19,167.00
TOTAL						-19,167.00		19,167.00
Bill Pmt -Ch...	24157	06/27/2025	ADAMS, CLEO	RECORDING FEE - 06/20/25	101.000 · Securities - Suntrust Bank			-52.50
Bill	RECORDI...	06/27/2025		RECORDING FEE - 06/20/25	519.491 · Other Current Charges	-31.95	001 - Ba...	31.95
				RECORDING FEE - 06/20/25	519.510 · Office Supplies	-7.43	101 - Ba...	7.43
				RECORDING FEE - 06/20/25	519.510 · Office Supplies	-9.84	401 - Ba...	9.84
				RECORDING FEE - 06/20/25	519.510 · Office Supplies	-3.28	451 - Ba...	3.28
TOTAL						-52.50		52.50
Bill Pmt -Ch...	24158	06/27/2025	BARRACO A...	GENERAL CONSULTATION	101.000 · Securities - Suntrust Bank			-5,647.50
Bill	29656	06/27/2025		GENERAL CONSULTATION	519.320 · Engineering Fees	-3,436.79	001 - Ba...	3,436.79
				GENERAL CONSULTATION	519.320 · Engineering Fees	-798.84	101 - Ba...	798.84
				GENERAL CONSULTATION	519.320 · Engineering Fees	-1,058.90	401 - Ba...	1,058.90
				GENERAL CONSULTATION	519.320 · Engineering Fees	-352.97	451 - Ba...	352.97
TOTAL						-5,647.50		5,647.50
Bill Pmt -Ch...	24159	06/27/2025	Bonita Auto ...	ACCT#00930	101.000 · Securities - Suntrust Bank			-564.26
Bill	93184	06/27/2025		SUPPLIES - 06/05/25	537.521 · Repairs and Maintenance (P...	-457.84	001 - Ba...	457.84
				SUPPLIES - 06/05/25	537.521 · Repairs and Maintenance (P...	-106.42	101 - Ba...	106.42
TOTAL						-564.26		564.26
Bill Pmt -Ch...	24160	06/27/2025	CINTAS COR...	ACCOUNT#294-01217	101.000 · Securities - Suntrust Bank			-731.18
Bill	4233786063	06/27/2025		UNIFORM RENTAL & SUPPLI...	537.491 · Employee Uniforms	-215.93	001 - Ba...	215.93
				UNIFORM RENTAL & SUPPLI...	537.491 · Employee Uniforms	-50.19	101 - Ba...	50.19
				UNIFORM RENTAL & SUPPLI...	537.310 · Office Operations	-21.95	001 - Ba...	21.95
				UNIFORM RENTAL & SUPPLI...	537.310 · Office Operations	-5.10	101 - Ba...	5.10
Bill	5277064202	06/27/2025		UNIFORM RENTAL & SUPPLI...	537.310 · Office Operations	-84.44	001 - Ba...	84.44
				UNIFORM RENTAL & SUPPLI...	537.310 · Office Operations	-19.63	101 - Ba...	19.63
Bill	4234527106	06/27/2025		UNIFORM RENTAL & SUPPLI...	537.491 · Employee Uniforms	-233.73	001 - Ba...	233.73
				UNIFORM RENTAL & SUPPLI...	537.491 · Employee Uniforms	-54.33	101 - Ba...	54.33
				UNIFORM RENTAL & SUPPLI...	537.310 · Office Operations	-37.23	001 - Ba...	37.23
				UNIFORM RENTAL & SUPPLI...	537.310 · Office Operations	-8.65	101 - Ba...	8.65
TOTAL						-731.18		731.18
Bill Pmt -Ch...	24161	06/27/2025	CLUB CARE, ...		101.000 · Securities - Suntrust Bank			-2,562.08

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Bill	37385	06/27/2025		PENTAS & PENTAS 04/23/25	537.341 · Flower Program	-1,007.16	001 - Ba...	1,007.16
				PENTAS & PENTAS 04/23/25	537.341 · Flower Program	-234.10	101 - Ba...	234.10
Bill	37557	06/27/2025		PENTAS 05/14/25	537.341 · Flower Program	-1,006.90	001 - Ba...	1,006.90
				PENTAS 05/14/25	537.341 · Flower Program	-234.04	101 - Ba...	234.04
Bill	37670	06/27/2025		PENTAS 06/09/25	537.341 · Flower Program	-64.81	001 - Ba...	64.81
				PENTAS 06/09/25	537.341 · Flower Program	-15.07	101 - Ba...	15.07
TOTAL						-2,562.08		2,562.08
Bill Pmt -Ch...	24162	06/27/2025	COLEMAN, Y...		101.000 · Securities - Suntrust Bank			-1,086.25
Bill	16841-001...	06/27/2025		PROFESSIONAL FEE 05/31/25	514.100 · Legal Fees	-384.60	001 - Ba...	384.60
				PROFESSIONAL FEE 05/31/25	514.100 · Legal Fees	-89.40	101 - Ba...	89.40
				PROFESSIONAL FEE 05/31/25	514.100 · Legal Fees	-118.50	401 - Ba...	118.50
				PROFESSIONAL FEE 05/31/25	514.100 · Legal Fees	-39.50	451 - Ba...	39.50
Bill	18977-001...	06/27/2025		PROFESSIONAL FEE 05/31/25	514.100 · Legal Fees	-276.43	001 - Ba...	276.43
				PROFESSIONAL FEE 05/31/25	514.100 · Legal Fees	-64.25	101 - Ba...	64.25
				PROFESSIONAL FEE 05/31/25	514.100 · Legal Fees	-85.17	401 - Ba...	85.17
				PROFESSIONAL FEE 05/31/25	514.100 · Legal Fees	-28.40	451 - Ba...	28.40
TOTAL						-1,086.25		1,086.25
Bill Pmt -Ch...	24163	06/27/2025	COLLIER PA...		101.000 · Securities - Suntrust Bank			-93,881.65
Bill	13609	06/27/2025		PELICAN LANDING MAINT 0...	537.630 · Capital Outlay	-1,916.93	001 - Ba...	1,916.93
				PELICAN LANDING MAINT 0...	537.630 · Capital Outlay	-445.57	101 - Ba...	445.57
Bill	13608	06/27/2025		PELICAN LANDING MAINT 0...	537.630 · Capital Outlay	-74,258.64	001 - Ba...	74,258.64
				PELICAN LANDING MAINT 0...	537.630 · Capital Outlay	-17,260.51	101 - Ba...	17,260.51
TOTAL						-93,881.65		93,881.65
Bill Pmt -Ch...	24164	06/27/2025	CORAL SPRI...	UTILITIES 06/26/25	101.000 · Securities - Suntrust Bank			-4,034.71
Bill	4278-June	06/27/2025		UTILITIES 06/26/25	519.430 · Utility Billing	-3,026.03	401 - Ba...	3,026.03
				UTILITIES 06/26/25	519.430 · Utility Billing	-1,008.68	451 - Ba...	1,008.68
TOTAL						-4,034.71		4,034.71
Bill Pmt -Ch...	24165	06/27/2025	DAVID MEISE...	REINSTALLED THE TOP LAT...	101.000 · Securities - Suntrust Bank			-144.00
Bill	13983	06/27/2025		REINSTALLED THE TOP LAT...	537.310 · Office Operations	-116.84	001 - Ba...	116.84
				REINSTALLED THE TOP LAT...	537.310 · Office Operations	-27.16	101 - Ba...	27.16
TOTAL						-144.00		144.00

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Bill Pmt -Ch...	24166	06/27/2025	FEDEX		101.000 · Securities - Suntrust Bank			-20.45
Bill	8-881-94187	06/27/2025			519.410 · Postage	-12.44	001 - Ba...	12.44
					519.410 · Postage	-2.89	101 - Ba...	2.89
					519.410 · Postage	-3.83	401 - Ba...	3.83
					519.410 · Postage	-1.29	451 - Ba...	1.29
TOTAL						-20.45		20.45
Bill Pmt -Ch...	24167	06/27/2025	FLORIDA CO...	GROUP #26653	101.000 · Securities - Suntrust Bank			-66.56
Bill	095295153	06/27/2025		LIFE INS 07/2025	537.120 · Payroll - Regular	-47.26	001 - Ba...	47.26
				LIFE INS 07/2025	537.120 · Payroll - Regular	-8.32	002 - Ba...	8.32
				LIFE INS 07/2025	537.120 · Payroll - Regular	-10.98	101 - Ba...	10.98
TOTAL						-66.56		66.56
Bill Pmt -Ch...	24168	06/27/2025	G TO Z TURF ...	SUPPLIES - 06/25/25	101.000 · Securities - Suntrust Bank			-150.00
Bill	ST17418	06/27/2025		SUPPLIES - 06/25/25	537.640 · Miscellaneous Equipment	-121.71	001 - Ba...	121.71
				SUPPLIES - 06/25/25	537.640 · Miscellaneous Equipment	-28.29	101 - Ba...	28.29
TOTAL						-150.00		150.00
Bill Pmt -Ch...	24169	06/27/2025	GATOR GOL...	CLUB CAR 05/28/25 BALANCE	101.000 · Securities - Suntrust Bank			-12,642.20
Bill	S825841	06/27/2025		CLUB CAR 05/28/25 BALANCE	537.630 · Capital Outlay	-12,642.20	002 - Ba...	12,642.20
TOTAL						-12,642.20		12,642.20
Bill Pmt -Ch...	24170	06/27/2025	GRAINGER	ACCT#839076866	101.000 · Securities - Suntrust Bank			-89.33
Bill	9541315892	06/27/2025		SUPPLIES 06/16/25	537.521 · Repairs and Maintenance (P...	-60.00	002 - Ba...	60.00
Bill	9544181358	06/27/2025		SUPPLIES 06/18/25	572.520 · Operating Supplies	-28.16	001 - Ba...	28.16
				SUPPLIES 06/18/25	572.520 · Operating Supplies	-1.17	101 - Ba...	1.17
TOTAL						-89.33		89.33
Bill Pmt -Ch...	24171	06/27/2025	HARRELL'S L...	SUPPLIES 06/19/25	101.000 · Securities - Suntrust Bank			-698.91
Bill	INV020494...	06/27/2025		SUPPLIES 06/19/25	537.522 · Chemicals	-567.10	001 - Ba...	567.10
				SUPPLIES 06/19/25	537.522 · Chemicals	-131.81	101 - Ba...	131.81
TOTAL						-698.91		698.91

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Bill Pmt -Ch...	24172	06/27/2025	M.R.I. UNDER...		101.000 · Securities - Suntrust Bank			-4,100.00
Bill	45512	06/27/2025		VAC SVC ON DAY TO SET P...	538.344 · Other Contractual - Culv/Drain	-1,797.66	001 - Ba...	1,797.66
				VAC SVC ON DAY TO SET P...	538.344 · Other Contractual - Culv/Drain	-417.84	101 - Ba...	417.84
				VAC SVC ON DAY TO SET P...	538.344 · Other Contractual - Culv/Drain	-963.38	401 - Ba...	963.38
				VAC SVC ON DAY TO SET P...	538.344 · Other Contractual - Culv/Drain	-321.12	451 - Ba...	321.12
Bill	45520	06/27/2025		LABOR TO CLEAN AND INSP...	536.640 · Pumps & Machinery	-225.00	401 - Ba...	225.00
				LABOR TO CLEAN AND INSP...	536.640 · Pumps & Machinery	-75.00	451 - Ba...	75.00
Bill	45521	06/27/2025		LABOR TO CLEAN AND INSP...	536.640 · Pumps & Machinery	-225.00	401 - Ba...	225.00
				LABOR TO CLEAN AND INSP...	536.640 · Pumps & Machinery	-75.00	451 - Ba...	75.00
TOTAL						-4,100.00		4,100.00
Bill Pmt -Ch...	24173	06/27/2025	MISSION SQ...	306167	101.000 · Securities - Suntrust Bank			-1,785.48
Bill	PR PE	06/27/2025		PENSION CONTRIBUTION P...	537.120 · Payroll - Regular	-461.71	001 - Ba...	461.71
				PENSION CONTRIBUTION P...	537.120 · Payroll - Regular	-107.32	101 - Ba...	107.32
				PENSION CONTRIBUTION P...	537.110 · Supervisor	-166.26	001 - Ba...	166.26
				PENSION CONTRIBUTION P...	537.110 · Supervisor	-38.65	101 - Ba...	38.65
				PENSION CONTRIBUTION P...	536.110 · Personnel	-89.10	401 - Ba...	89.10
				PENSION CONTRIBUTION P...	536.110 · Personnel	-29.70	451 - Ba...	29.70
Bill	PR PE	06/27/2025		PENSION CONTRIBUTION P...	537.120 · Payroll - Regular	-461.71	001 - Ba...	461.71
				PENSION CONTRIBUTION P...	537.120 · Payroll - Regular	-107.32	101 - Ba...	107.32
				PENSION CONTRIBUTION P...	537.110 · Supervisor	-166.26	001 - Ba...	166.26
				PENSION CONTRIBUTION P...	537.110 · Supervisor	-38.65	101 - Ba...	38.65
				PENSION CONTRIBUTION P...	536.110 · Personnel	-89.10	401 - Ba...	89.10
				PENSION CONTRIBUTION P...	536.110 · Personnel	-29.70	451 - Ba...	29.70
TOTAL						-1,785.48		1,785.48
Bill Pmt -Ch...	24174	06/27/2025	PINCH A PEN...	SUPPLIES - 06/18/25	101.000 · Securities - Suntrust Bank			-162.50
Bill	16985	06/27/2025		SUPPLIES - 06/18/25	570.520 · Operating Supplies	-162.50	002 - Ba...	162.50
TOTAL						-162.50		162.50
Bill Pmt -Ch...	24175	06/27/2025	RMA GEOLO...		101.000 · Securities - Suntrust Bank			-800.00
Bill	23-449-25	06/27/2025		SFWMD WATER USE PERMI...	536.340 · Other Contractual Services	-300.00	401 - Ba...	300.00
				SFWMD WATER USE PERMI...	536.340 · Other Contractual Services	-100.00	451 - Ba...	100.00
Bill	23-450-25	06/27/2025		SFWMD WATER USE PERMI...	536.340 · Other Contractual Services	-300.00	401 - Ba...	300.00
				SFWMD WATER USE PERMI...	536.340 · Other Contractual Services	-100.00	451 - Ba...	100.00
TOTAL						-800.00		800.00
Bill Pmt -Ch...	24176	06/27/2025	SITEONE LA...		101.000 · Securities - Suntrust Bank			-1,439.61

12:32 PM
07/22/25

Bayside / Bay Creek Community Development District
CHECK REGISTER
June 2025

Type	Num	Date	Name	Memo	Account	Paid Amount	Class	Original Amount
Bill	153623626...	06/27/2025		SUPPLIES 05/16/25	536.521 · Repairs & Maintenance Parts	-109.41	401 - Ba...	109.41
				SUPPLIES 05/16/25	536.521 · Repairs & Maintenance Parts	-36.47	451 - Ba...	36.47
Bill	153706326...	06/27/2025		SUPPLIES 06/19/25	536.521 · Repairs & Maintenance Parts	-970.30	401 - Ba...	970.30
				SUPPLIES 06/19/25	536.521 · Repairs & Maintenance Parts	-323.43	451 - Ba...	323.43
TOTAL						-1,439.61		1,439.61
Bill Pmt -Ch...	24177	06/27/2025	STRICTLY BE...	BEEHIVE REMOVAL OUT O ...	101.000 · Securities - Suntrust Bank			-1,800.00
Bill	3448	06/27/2025		BEEHIVE REMOVAL OUT O ...	536.521 · Repairs & Maintenance Parts	-1,350.00	401 - Ba...	1,350.00
				BEEHIVE REMOVAL OUT O ...	536.521 · Repairs & Maintenance Parts	-450.00	451 - Ba...	450.00
TOTAL						-1,800.00		1,800.00
Bill Pmt -Ch...	24178	06/27/2025	SUNSHINE A...		101.000 · Securities - Suntrust Bank			-278.33
Bill	T41222/6	06/27/2025		SUPPLIES 06/11/25	537.521 · Repairs and Maintenance (P...	-65.64	002 - Ba...	65.64
Bill	E67016/4	06/27/2025		SUPPLIES 06/17/25	537.521 · Repairs and Maintenance (P...	-108.38	002 - Ba...	108.38
Bill	U95534/4	06/27/2025		SUPPLIES 06/25/25	537.310 · Office Operations	-84.64	001 - Ba...	84.64
				SUPPLIES 06/25/25	537.310 · Office Operations	-19.67	101 - Ba...	19.67
TOTAL						-278.33		278.33
Bill Pmt -Ch...	24179	06/27/2025	WASTE 2 WA...	CHEMICAL STATION FROM ...	101.000 · Securities - Suntrust Bank			-4,850.00
Bill	160365	06/27/2025		CHEMICAL STATION FROM ...	537.630 · Capital Outlay	-3,935.29	001 - Ba...	3,935.29
				CHEMICAL STATION FROM ...	537.630 · Capital Outlay	-914.71	101 - Ba...	914.71
TOTAL						-4,850.00		4,850.00
Bill Pmt -Ch...	24180	06/27/2025	WESCO TUR...	SUPPLIES 06/17/25	101.000 · Securities - Suntrust Bank			-220.52
Bill	41276646	06/27/2025		SUPPLIES 06/17/25	537.521 · Repairs and Maintenance (P...	-220.52	002 - Ba...	220.52
TOTAL						-220.52		220.52

**BAYSIDE IMPROVEMENT
AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS**

MINUTES

DRAFT

**MINUTES OF MEETING
BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS**

The Boards of Supervisors of the Bayside Improvement Community Development District and Bay Creek Community Development District held a Joint Regular Meeting on June 23, 2025 at 2:00 p.m., at the Pelican Landing Community Center, 24501 Walden Center Drive, Bonita Springs, Florida 34134. Members of the public may participate in the meeting, via Zoom, at <https://us02web.zoom.us/j/84137772934>, or via conference call at 1-929-205-6099, Meeting ID: 841 3777 2934 for both.

Present for Bayside Improvement CDD:

Walter McCarthy	Chair
Bernie Cramer	Assistant Secretary
Gail Gravenhorst	Assistant Secretary
Karen Montgomery	Assistant Secretary

Present for Bay Creek CDD:

Robert Travers	Vice Chair
Gary Durney	Assistant Secretary
Mary McVay	Assistant Secretary
Jerry Addison	Assistant Secretary

Also present:

Chuck Adams	District Manager
Cleo Adams	District Manager
Shane Willis	Operations Manager
Greg Urbancic	District Counsel
Wes Kayne (via phone/Zoom)	District Engineer
Paul Kemp	Field Manager
Andy Nott	Superior Waterway
Jim Hoppensteadt	Pelican Landing General Manager
Cheryl Hughes	Resident/Pelican Landing Landscape Committee Chair
Bradley Warne (via phone/Zoom)	Resident
Dean A. Francis	Resident
Richard J. McPhail	Resident
Members of the public	

FIRST ORDER OF BUSINESS

Call to Order/Phone Silent Mode/Pledge of Allegiance

Mr. McCarthy called the meeting to order at 2:00 p.m. All present recited the Pledge of Allegiance.

SECOND ORDER OF BUSINESS

Roll Call

For Bay Creek CDD, Supervisors McVay, Travers, Durney and Addison were present. Supervisor Janek was not present. Supervisor Nicholson did not attend this meeting as he submitted his resignation, which will be considered later in the meeting.

For Bayside Improvement CDD, Supervisors McCarthy, Cramer, Gravenhorst and Montgomery were present.

Mr. McCarthy stated that the Fourth, Fifth, Sixth and Seventh Orders of Business are related to only the Bayside Improvement CDD and will be addressed following the Sixteenth Order of Business.

THIRD ORDER OF BUSINESS

Public Comments: Agenda Items

No members of the public spoke.

BAYSIDE IMPROVEMENT CDD ITEMS

FOURTH ORDER OF BUSINESS

Acceptance of Resignation of William Nicholson [Seat 5]

This item was presented following the Sixteenth Order of Business.

FIFTH ORDER OF BUSINESS

Consider Appointment of Qualified Elector to Fill Unexpired Term of Seat 5; Term Expires November 2028

- A. Bradley Warne**
- B. Cheryl Hughes**
- C. Dean A. Francis**
- D. Richard J. McPhail**

This item was presented following the Sixteenth Order of Business.

SIXTH ORDER OF BUSINESS

Administration of Oath of Office to Newly Elected Supervisor (the following to be provided in separate package)

A. Required Ethics Training and Disclosure Filing

- **Sample Form 1 2023/Instructions**

B. Membership, Obligations and Responsibilities

C. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees

D. Form 8B: Memorandum of Voting Conflict for County, Municipal and other Local Public Officers

This item was presented following the Sixteenth Order of Business and was deferred.

SEVENTH ORDER OF BUSINESS

Consideration of Resolution 2025-04, Electing and Removing Officers of the District and Providing for an Effective Date

This item was presented following the Sixteenth Order of Business and was deferred.

JOINT BUSINESS ITEM(S)

EIGHTH ORDER OF BUSINESS

Staff Report: District Engineer – Barraco and Associates, Inc.

There was no report.

NINTH ORDER OF BUSINESS

Treatment Report: May 2025 - Superior Waterway Services, Inc. (Andy Nott)

Mr. Nott presented the monthly Treatment Report and reported the following:

➤ On June 10, 2025, slender spike rush was treated with contact herbicide at multiple lakes with excellent results. Treatments will be repeated as water levels rise.

➤ Sedge plants were removed from the Spring Creek Circle as they do not absorb herbicide well.

The consensus was that the lakes look very good.

TENTH ORDER OF BUSINESS

Committee Reports

A. PLCA Landscape Committee

Ms. Hughes reported the following:

➤ The PLCA is engaging a new, highly recommended vendor to improve the cottages' berm, as requested by Mr. Kemp.

➤ Determining the most appropriate plant materials to use on the corner of Bay Creek and on the Peppermill berm facing Coconut Road is being debated. Mr. Kemp has worked with Dave Johnson and Al O'Donnell. Ms. Hughes believes that Palms will be used to shade the resident view. Quotes are expected within the next week.

➤ A new member with a degree in landscape architecture asked for the Waterside entrance to match the well-maintained entrance of their neighbors to the south. Bids will be solicited.

➤ The PLCA has a new Board member and a new Board liaison and lost two Committee members.

Discussion ensued regarding the scope of work.

Ms. Gravenhorst recalled that a portion of the area to be redone belongs to the cottages and a portion is common area. Ms. Hughes stated the work to be done is in the common area.

Mr. Cramer asked for graphics for the project, as the CDD and the cottages are each responsible for irrigation in the area. He expressed concern with the Landscape Committee's actions and processes as he has never seen any Requests for Proposals (RFP).

Ms. Hughes discussed the approval processes and stated that Mr. Kemp is involved with all projects; three bids are required for all projects over \$10,000, and the Finance Committee and Board Liaison issue final approvals.

Mr. McCarthy asked who currently serves on the Landscape Committee. Ms. Hughes stated the other Committee members are Gary Durney, Randall Perry, Barbara Crank and a new member; there are five members.

B. Colony Landscape Committee

The Colony Landscape Committee Report was included for informational purposes.

ELEVENTH ORDER OF BUSINESS

Acceptance of Unaudited Financial Statements as of May 31, 2025

Mr. Durney expressed concern that the Bay Creek Enterprise Fund might go negative. Mr. Adams stated, if that were to occur, funds would be transferred from the ICS or Money Market funds; money can be moved in and out up to five times per month with no penalty. It was noted

that \$18,600 in receivables are shown on the Balance Sheet; the check was received but not deposited as of May 31, 2025.

Regarding line items in which budgeted funds were not expended, Mr. Durney asked if the work was delayed or not completed. Mr. Adams stated that, in some cases, Staff will delay nonessential expenditures to account for other line items that exceed the amount budgeted.

Mr. Adams will advise Accounting to allocate the assigned percentage for tree trimming to the Enterprise Fund.

Mr. Durney stated he still has some issues with billing and meter costs; he thinks that discussion is more appropriate for the workshop next month. Mr. Adams stated that he researched the matter and found that the direct invoicing from the billing entity is just under \$40,000 per year, or approximately \$3,300 per month. The difference between that and the approximate \$4,000 monthly charge is the cost of outsourcing the printing, mailing and posting of the bills, which is approximately \$700.

Mr. Durney thinks the billing process needs to be reconsidered. Mr. Adams discussed the history with this billing entity and the drawbacks to billing less frequently.

The financials were accepted.

TWELFTH ORDER OF BUSINESS

Approval of May 19, 2025 Joint Regular Meeting Minutes

The following change was made:

Line 95: Change "Waterside" to "Tides"

On MOTION for Bay Creek by Mr. Addison and seconded by Mr. Travers, with all in favor, the May 19, 2025 Joint Regular Meeting Minutes, as amended and to include any changes submitted to Management, were approved.

On MOTION for Bayside by Ms. Montgomery and seconded by Mr. Cramer, with all in favor, the May 19, 2025 Joint Regular Meeting Minutes, as amended and to include any changes submitted to Management, were approved.

THIRTEENTH ORDER OF BUSINESS

Action/Agenda Items

It was noted that all items remain ongoing.

FOURTEENTH ORDER OF BUSINESS**Old Business**

There was no old business.

FIFTEENTH ORDER OF BUSINESS**Staff Reports****A. District Counsel: Coleman Yovanovich Koester, P.A. [Gregory Urbancic, Esq.]**

Mr. Urbancic reminded the Boards of the requirement to file Form 1 by the end June and to complete the required ethics training by the end of the year.

B. District Manager: Wrathell, Hunt and Associates, LLC**I. Monthly Status Report: Field Operations****II. UPCOMING MEETINGS****➤ July 18, 2025 at 9:00 AM [Budget Workshop]**

Mr. Adams suggested devoting the first hour of the Budget Workshop for the joint workshop with the PLCA and then proceeding to the Budget Workshop. He will consult Mr. Hoppensteadt following the meeting, poll both groups and email the Boards accordingly.

➤ July 28, 2025 at 2:00 PM**○ QUORUM CHECK: BAYSIDE IMPROVEMENT CDD****○ QUORUM CHECK: BAY CREEK CDD**

All Bayside and Bay Creek Supervisors present confirmed their attendance at the July 18, 2025 workshop and July 28, 2025 meeting. Supervisor Montgomery will participate in the Regular meeting via Zoom.

SIXTEENTH ORDER OF BUSINESS**Supervisors' Requests**

Mr. Durney recalled asking the PLCA for input regarding flowers and mulch. At the Landscape Committee meetings, many questioned why the CDDs involved the PLCA in this matter since these items are in the CDDs' budgets.

Mr. Adams stated it is a PLCA question because it is a standard, and the PLCA is the owner of the program; the CDDs are only the maintenance entity. The standard would need to be changed at the owner's level by the PLCA; the PLCA just needs to understand that the funding comes from the CDDs' budgets, not the PLCA budget.

Discussion ensued regarding decreasing flower planting rotations from three times per year to two and the need for communication between the CDDs and the PLCA.

Mr. Adams stated the PLCA would need to approve the reduction of the standard with the knowledge and approval of the owner, the PLCA.

Mr. Cramer stressed the importance of the communication between Staff, the Landscape Committee, the PLCA and the CDDs. He noted that things have been done or approved in meetings by past decisionmakers; the key is working together and understanding the standard. Mr. Adams stated that issues occurred in the past, before things were formalized; since the Agreement was signed, the CDDs have taken the position that the PLCA will make and/or approve the selections and the CDDs will carry them out.

Discussion ensued regarding annuals removed from medians that will be replaced by grass. Mr. Adams stated his understanding that Mr. Kemp provided the proposal to the Landscape Committee and it went up the chain of command. Ms. Gravenhorst believes The Colony Landscape Committee would like to do the same thing. It was noted that Mr. Kemp was added to the Landscape Committee because most landscaping requires irrigation; he provides valuable information that needs to be shared at CDD meetings, and the Boards make the decisions.

Discussion ensued regarding changes to the timing and frequency of flower plantings by The PLCA and The Colony.

Mr. Adams stated that The PLCA had flowers planted twice per year for the first 20 years. A few years ago, when the Landscape Committee began, annuals increased to three times per year and The Colony planted annuals three times per year. Annuals were historically planted in winter, and perennials were planted in summer. Pentas were typically selected for their ability to handle both heat and water. Each crop of plants generally lasted five months; crops were generally changed in October/November and May/June. This year, plantings occurred twice, at Mr. Kemp's suggestion to the Landscape Committee, although three were programmed.

Regarding the consensus that twice per year is inadequate, Mr. Adams stated that is why the draft Fiscal Year 2026 budget includes three. Ms. Gravenhorst discussed the importance property owners place on the appearance of the annuals. She noted that the drought has been a challenge, resulting in numerous resident complaints. She suggested this be kept in mind if the PLCA wants to continue planting twice per year. Mr. Adams stated that twice per year plantings were successful for many years; however, the selections are important and more delicate plantings should be avoided. Ms. Gravenhorst noted that the CDDs pay for the flowers; if the

selected flowers do not live, it creates a problem for the CDDs. It was noted that plantings occurred in October, January and June on the three times per year schedule.

In response to a resident complaint about plantings being removed when they still appear beautiful, Mr. Adams stated that the CDD contracts with the nursery to procure the volume of flowers the needed and, when the new crop of flowers is ready, the old flowers must be removed.

Ms. Hughes stated that Mr. Kemp brought the suggestions to the Landscape Committee and the Committee discussed and accepted the suggestions but never directly asked the PLCA Board as they were never told of the need to do so. She apologized for the disconnect and stated that was not the Committee's intention.

On MOTION for Bay Creek by Mr. Durney and seconded by Mr. Addison, with all in favor, the Bay Creek CDD meeting adjourned at 2:42 p.m.

BAYSIDE IMPROVEMENT CDD ITEMS

▪ **Acceptance of Resignation of William Nicholson [Seat 5]**

This item, previously the Fourth Order of Business, was presented out of order.

On MOTION by Ms. Montgomery and seconded by Ms. Gravenhorst, with all in favor, the resignation of Mr. William Nicholson from Seat 5, was accepted.

▪ **Consider Appointment of Qualified Elector to Fill Unexpired Term of Seat 5; Term Expires November 2028**

This item, previously the Fifth Order of Business, was presented out of order.

Mr. McCarthy recalled that, in the past, candidates are typically asked to leave the room voluntarily while candidates present themselves to the Board and while the Board holds discussions. Mr. Urbancic stated, while the meeting is public, each candidate can leave the meeting voluntarily as a professional courtesy to the other candidates.

It was noted that Mr. Warne was participating via Zoom.

The candidates left the meeting room and would be called in individually.

A. Bradley Warne

Mr. Warne introduced himself and noted that he has been a full-time resident since 2019, but spends two months per year up north. He discussed his background and experience in Civil Engineering, beginning with City management working with stormwater and wastewater

management and construction projects before moving on to sales management. For the last 16 years of his career, he managed a District Office for a pharmaceutical company.

Mr. Warne responded to questions and noted that he holds a bachelor's degree in environmental and civil engineering. He discussed his interest in assisting with storm sewer issues. He has managed a budget of approximately \$500,000 and has been responsible for approximately \$6 million in sales. He stated that Mr. Bob Loos encouraged him to apply to serve on the Board because of his experience with lakes and stormwater drainage.

B. Cheryl Hughes

Ms. Hughes introduced herself and noted that she has been a homeowner since 2013 and a full-time resident since 2017. She was a financial advisor for 31 years. She discussed her service on the Design Review Committee and on the Landscape Committee, which she has chaired for over three years. She has enjoyed working with the CDDs. She also serves on The Colony's Board of Directors, which supports her application to serve on the CDD Board.

Ms. Hughes responded to questions and noted that she holds a bachelor's degree in education and she received the Certified Financial Planner designation. She noted that the properties are aging and stated, as she gains experience, she believes she can contribute by personally advocating for the CDD. She also served on the Ponza Board; Treviso Board, where she served on the Finance Committee; and on The Colony Finance Committee for one year before running for its Board.

Mr. McCarthy discussed the Sunshine Law requirements, the financial disclosure and continuing educational requirements. Ms. Hughes discussed her experience maintaining confidentiality and stated that she is aware of the requirements and is prepared to meet them.

Ms. Gravenhorst stated she was initially concerned about the Sunshine Law requirements given her friendship with Ms. Hughes but expressed her confidence in their ability to abide by the Sunshine Law, given Ms. Hughes' organization, transparency and ethics and their attitudes. Ms. Gravenhorst expressed her confidence in Ms. Hughes. Asked how she would handle her multiple Board positions, Ms. Hughes stated she would resign from the PLCA Board if appointed to the CDD Board due to the potential for a conflict of interest.

Asked if there is a potential conflict related to Ms. Hughes' service on The Colony Board, Mr. Urbancic stated there is no prohibition in the law. He discussed the Sunshine Law and noted steps that can be taken to avoid conflicts.

C. Dean A. Francis

Mr. Francis introduced himself and stated he forwarded his curriculum vitae to the Board. He discussed his past service on HOA Boards, including the Long Lake Village Board, and stated he has been attending CDD meetings for over one year. He discussed classes he is taking, including landscape, irrigation and stormwater management. His past Board experience includes serving on HOA Boards, a professional Condo Association, a building, a Master Association for several buildings, and a local Chamber of Commerce.

Mr. Francis responded to questions and noted that his budgeting experience includes managing his dental office for 40 years, managing staff and serving as the head of a multi-doctor practice. As President of the HOA, he reviewed the Reserve Study and noted that it had not accounted for inflation; he reverse engineered the Reserve Study using spreadsheets, saving the cost of a new study. He thinks he could bring knowledge of landscaping and irrigation, how it works within the community and how to get things done. He is a full-time Florida resident and has lived in Pelican Landing. He discussed his experience starting a Presidents' Council for preferred vendors. He understands the Sunshine Law and the continuing education and financial disclosure requirements.

D. Richard J. McPhail

Mr. McPhail introduced himself and noted that he has been a full-time resident for 22 years. His career has been spent working with Developers and maintaining properties and infrastructure with an eye toward perfection to support new home sales. He discussed his experience, including working with Bonita Bay Group and Shadow Wood, Commons Club, Beach Club and Shadow Wood Preserve. His areas of expertise include landscaping, irrigation, commercial irrigation, recycled water and golf course management.

Mr. McPhail responded to questions and discussed his financial and budgeting experience and his desire to contribute his expertise in service to the community. He understands the Sunshine Law and the continuing education and financial disclosure requirements. He is familiar with CDDs, having been the General Manager of The Brooks.

Discussion ensued regarding the desire for the new Board Member to be a resident of The Colony. The Board Members discussed the candidates' qualifications, previous Board experience, budgeting experience and community involvement.

The consensus was that Ms. Hughes and Mr. Francis are the top two candidates, based on current service to the community and previous Board experience.

After further discussion it was determined that a vote for either candidate would result in 2-2 stalemate.

Mr. Cramer advised the Board of a plan to buy property in the vicinity of the PLCA swale by the monument to obtain a rebate from a cellular tower. Mr. Adams stated that the area in question is included in the conservation easement.

Resident Ann Cramer stated that, during the Finance Committee meeting, Paula Rush indicated that the Telecommunications Task Force advised that a company is considering installing a cellular tower in the area of the south entry monument or at the beach parking lot, potentially to benefit properties in the new London Bay development. The company apparently offered to pay Pelican Landing \$50,000 just to allow an evaluation. Ms. Cramer stated that Ms. Rush raised the issue because she did not want something like this to happen behind the scenes and voiced her opinion that it would look awful at the front entrance and diminish home values.

Mr. Cramer stated that Pelican Landing sent a notice indicating that anyone interested in the new London Bay property to be developed could attend a meeting. He attended the meeting on June 19, 2025 and signed in to reserve the right to speak in the future because the CDDs' maintenance facility is on the border of Coconut Road. His concern is for the employees of the CDDs; the traffic pattern will increase considerably, and some drawings appear to indicate that the entrance to the new development area could be right across from The Colony.

The candidates returned to the meeting room.

Mr. McCarthy explained that, after deliberation, the Board was unable to come to a decision; however, the Board determined that Mr. Warne and Mr. McPhail were eliminated from consideration. This item was deferred to the July 28, 2025 meeting. He thanked the candidates for their interest and encouraged the candidates to continue participating in meetings.

SEVENTEENTH ORDER OF BUSINESS**Public Comments: Non-Agenda Items**

No members of the public spoke.

EIGHTEENTH ORDER OF BUSINESS**Adjournment**

On MOTION for Bayside by Ms. Gravenhorst and seconded by Ms. Montgomery, with all in favor, the Bayside Improvement CDD meeting adjourned at 4:27 p.m.

FOR BAYSIDE IMPROVEMENT:

Secretary/Assistant Secretary

Chair/Vice Chair

FOR BAY CREEK:

Secretary/Assistant Secretary

Chair/Vice Chair

**BAYSIDE IMPROVEMENT
AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS**

**ACTION/AGENDA
ITEMS**

**BAYSIDE IMPROVEMENT & BAY CREEK CDDs
ACTION/AGENDA ITEMS**

ACTIVE / ONGOING – NEW 06.23.25 MEETING

1. Mr. Adams: Advise Accounting to allocate the assigned percentage for tree trimming to the Enterprise Fund. **ONGOING**

ACTIVE / ONGOING – CARRY OVER FROM 05.19.25 MEETING

1. Mr. Adams: Obtain proposals for annual stormwater drain inspections for budgeting purposes and discuss potential changes in the budget workshop. **COMPLETED after 06.23.25 mtg**
2. Mr. Adams: Have lake behind Ms. McVay's residence tested for salinity. **ONGOING**
3. Mr. Adams: Research Coral Springs Improvement District fee for utility billing. **COMPLETED after 06.23.25 mtg**
4. Mr. Kemp: Investigate alternates for electrical repair contractors. **ONGOING**
5. Boards Members: Thinking about potential tariff impacts and increases to budget in advance of the Fiscal Year 2026 budget season. **COMPLETED after 06.23.25 mtg**
6. Mr. Adams & PLCA General Manager: Schedule Bayside meeting with PLCA. **COMPLETED after 06.23.25 mtg**
7. Mr. Kemp: Provide new and used cost for a grinder before budget workshop. **ONGOING**

**BAYSIDE IMPROVEMENT & BAY CREEK CDDs
ACTION/AGENDA ITEMS**

ACTIVE /ONGOING – CARRIED OVER OLDER THAN 04.24.25

1. Mr. Cramer: Work with Mr. Herrera of the PLCA for hurricane preparedness. **ONGOING**
2. Mr. Nott: Pull next samples during the rainy season. **ONGOING**
3. Mr. Willis: Bentley rehab Colony streetlights. 05.19.25 Scheduled for mid-Aug. **ONGOING**
4. Mr. Adams: Update BOS final audit for NPDES Annual Report for Cycle 4. **ONGOING**
5. Mr. Adams/Mr. Hoppensteadt: Give contractor benchmark for Palermo parking garage drainage issues proposals. Ensure slope is towards dry retention area. **COMPLETED after 06.23.25 mtg**
6. Mgmt Staff: Post BSU Pond A-16 Sewer Pipe Repair Report on CDD websites. **ONGOING**
7. Mr. Adams/Kemp: Ask Mr. Joyce to be horticulturist. Get professional advice on troubled areas from Lee Co. list of approved horticulturists. **ONGOING**
8. Staff/Gravenhorst: Identify ongoing issues & invite PLCA Board to May mtg. **COMPLETED after 06.23.25 mtg**
9. Paul Kemp: Have Bentley ensure entrance monument lights are uniform. **ONGOING**
10. Mr. Adams: Clarify \$30,272 Balance Sheet “Undeposited Funds” & why Year-End Financial Forecast Colony “Contractual Services – Light Poles” is \$0 for 1st 3 months. **COMPLETED after 06.23.25 mtg**
11. Mr. Kemp: Follow up on trimming Kayak Park palmettos. **ONGOING**
12. Ms. Montgomery: Attend & report on Bonita Bay resident group 05.01.25 meeting exploring ways to prevent future storm surge damage. **COMPLETED after 06.23.25 mtg**
13. Mr. Adams: Inspect Waterside area re visibility complaints & lighting & prep plan to install landscape buffer adjacent to Pepper Mill. **COMPLETED after 06.23.25 mtg**
14. Mr. Adams/group: Inspect PLCA landscape areas; determine needed replacements & how to fund and present options, if any, at next meeting. **COMPLETED after 06.23.25 mtg**
15. Mr. Adams: Annual audit; scrutinize water mgmt permit drawings and inventory outfalls, drainage areas, etc. Confirm Palermo proj Bay Colony outfall added to GIS map. **COMPLETED after 06.23.25 mtg**
16. Mr. Savage: Meet on-site w/ Mr. Cramer. Lake A-23 soil sample & drainage. **COMPLETED after 06.23.25 mtg**
17. Ms. Hughes: Provide Mr. Kemp life span of PLCA’s plants. **ONGOING**

**BAYSIDE IMPROVEMENT & BAY CREEK CDDs
ACTION/AGENDA ITEMS**

ACTIVE /ONGOING – CARRIED OVER OLDER THAN 04.24.25

- 18.** Staff: Revise Interlocal Agmt w/ Village of Estero & negotiate accepting maintenance of section of CDD-owned road outside gate. **ONGOING**
- 19.** Mr. Kemp: See if main gate fountain lights need to be replaced or cleaned. **ONGOING**

**BAYSIDE IMPROVEMENT & BAY CREEK CDDs
ACTION/AGENDA ITEMS**

COMPLETED ITEMS – MOST RECENT TO OLDEST

1. Mr. Nott: Lake A-16; advise if littorals can be planted. **COMPLETED after 05.19.25 mtg**
2. Mr. Kayne: Submit Draft Report to management re: annual sluice gate observation. **COMPLETED after 05.19.25 mtg**
3. Mr. Kemp: Follow up with contractor regarding monument lighting at Costa Del Sol. **COMPLETED after 05.19.25 mtg**
4. Mr. Adams: Staff to identify and address missing chain and lock and address maintenance items. Report to be forwarded to Mr. Kemp when received. **COMPLETED 05.19.25**
5. Mr. Adams: Present MRI proposal to line underground broken pipe. **COMPLETED 05.19.25**
6. Mr. Adams: Increase BC's Enterprise Fund assessment levy amt. **COMPLETED 05.19.25**
7. Mr. Urbancic: Email Ethics Training course offerings Memo to BOS. **COMPLETED 05.19.25**
8. Mr. Adams/Mr. Kemp: Ask RCS to provide additional irrigation. **COMPLETED 05.19.25**
9. Mr. McCarthy: Complete Maintenance Site Deferred application for zoning by March 2025. 02.24.25 Boards: Consider alternative at nxt mtg. **COMPLETED 05.19.25**
10. Mr. Adams: Maint. Site Deferred electrical work, etc., to proceed. **COMPLETED 05.19.25**
11. Mr. Urbancic: Update original memo with other online ethics training courses and email to Mrs. Adams to distribute to the Boards. **COMPLETED 05.19.25**
12. Mr. Nott: Inspect Lake C-4 & present summary report at nxt mtg. **COMPLETED 04.28.25**
13. Mr. Nott: Provide proposal for two E. coli tests at Canal T-1. 03.24.25 One completed on March Agenda **COMPLETED 04.28.25**
14. Paul Kemp: Obtain quote from Amazon Sheds for a custom shed. **COMPLETED 04.28.25**
15. Mr. Kemp: Get proposal from Johnson to remove 3 dead pine trees. Evaluate 10 tall pine trees in preserve, if risk to homes. 03.24.25 Remove all dead trees. **COMPLETED 04.28.25**
16. Mr. Kemp: Work with management on transferring CDD meter to the HOA meter for pairing the CDD lighting with the Cielo monument. **COMPLETED 04.28.25**
17. Mr. Adams: Obtain proposals for The Colony Street Lighting Items. **COMPLETED 04.28.25**
18. Mr. Adams: Include 3 flower rotations in proposed FY 2026 budget. **COMPLETED 03.24.25**

**BAYSIDE IMPROVEMENT & BAY CREEK CDDs
ACTION/AGENDA ITEMS**

19. Mr. Adams: Give FPL mid-March deadline to provide LED light poles to The Colony before proceeding with the original plan to repair and replace as needed. **COMPLETED 03.24.25**
- COMPLETED ITEMS – MOST RECENT TO OLDEST**
20. Update Boards on PLCA Landscape Committee’s capital program. **COMPLETED 03.24.25**
21. Mr. Adams: Speak with Jason about adding hazard lights to all lawn mowers and oversize vehicles. **03.24.25 PLCA to contact. REMOVE 03.24.25**
22. Mrs. Adams: Mr. Dietz’s comments to be included in the next meeting agenda, under the water testing done by Superior Waterway. **COMPLETED 02.24.25**
23. Mr. Adams: Provide Mr. Francis with a copy of the written Maintenance Agreement between the CDD and the HOA. **COMPLETED 02.24.25**
24. Mr. Adams: Meet with Mr. Barraco to discuss transition, communication issues and the need for one point of contact to better handle urgent issues. **COMPLETED 02.24.25**
25. Mr. Adams: Forward photographs related to Mr. Lienesch’s request to PLCA Landscape Committee. **COMPLETED 02.24.25**
26. Mr. Adams: Confirm Controller moved funds. Bayside: Move \$900,000 from General Fund into ICS Account; The Colony: Move \$600,000 from Truist Acct into ICS Account; Bayside: Move \$300,000 from Enterprise Fund into ICS Account; Bay Creek: Move \$250,000 from the General Fund into ICS Account. **COMPLETED 02.24.25**
27. Mr. Savage: Review original design parameters & permitting calculations. Compare with current data. Identify responsibilities for Palermo parking garage drainage issues. Have MRI review pipes/grates, while HOA reviews their pipes. **COMPLETED after 01.27.25 mtg**
28. Mr. Adams: Provide accounting figures supporting Section 4A of NPDES Report to Mr. Durney. **COMPLETED 02.24.25**
29. Mr. Kemp: Provide monthly updates of filing permit application. **COMPLETED 02.24.25**
30. Mr. Savage: Inform BSU of human E-Coli in Lake A-16. Confirm whether the 4 original model homes still have septic systems or if removed properly. Ask about Canoe Park lift station. Review Pelican Landing resident suggestions email. **COMPLETED 02.24.25**
31. Mr. Adams: Provide update on BI CDD’s year-to-date non-operating revenues to Mr. McCarthy. **COMPLETED 02.24.25**

**BAYSIDE IMPROVEMENT & BAY CREEK CDDs
ACTION/AGENDA ITEMS**

COMPLETED ITEMS – MOST RECENT TO OLDEST

- 32.** Mr. Kemp: Get info to Mr. Adams to find out if CDDs are to trim and clean up areas by Cielo. Mr. Adams: Email info to Haber/Gravenhorst. **COMPLETED 02.24.25**

- 33.** Mr. Savage: Verify contract addressed all remediation pertaining to Infinity Project and that NDPES preventions are in place. **COMPLETED 02.24.25**

- 34.** Mr. McCarthy: Contact Lee Co re: Maint & Admin Facility building. **COMPLETED 02.24.25**

- 35.** Mr. Adams: Send materials & suggest to Mr. Hoppensteadt to evaluate Pennyroyal berm. **COMPLETED 02.24.25**

- 36.** Paul Kemp: Send fire bush treatment schedule to Ms. McVay. **COMPLETED 02.24.25**

- 37.** Mr. Kemp: Send schedule to connect bypass to Mr. Francis. **COMPLETED 02.24.25**

- 38.** Mr. Savage: Ask BSU which homes are not connected. **COMPLETED 02.25.25**

- 39.** Mr. Adams: Prep/send memo historical intent btwn BC HOA & CDD. **COMPLETED 01.27.25**

**BAYSIDE IMPROVEMENT
AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS**

**STAFF
REPORTS
BII**

BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT AND BAY CREEK COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2024/2025 JOINT MEETING SCHEDULE		
LOCATION		
<i>Pelican Landing Community Center, 24501 Walden Center Drive, Bonita Springs, Florida 34134</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 28, 2024	Regular Meeting	2:00 PM
December 9, 2024*	Public Hearing & Regular Meeting <i>Irrigation Rates (Bay Creek)</i>	2:00 PM
January 27, 2025	Regular Meeting	2:00 PM
February 24, 2025	Regular Meeting	2:00 PM
March 24, 2025	Regular Meeting	2:00 PM
April 28, 2025	Regular Meeting	2:00 PM
May 19, 2025**	Regular Meeting <i>Presentation of FY26 Proposed Budget</i>	2:00 PM
June 23, 2025	Regular Meeting	2:00 PM
July 18, 2025	Budget Workshop	9:00 AM
July 28, 2025	Regular Meeting	2:00 PM
August 25, 2025	Public Hearing and Regular Meeting <i>Adoption of FY26 Proposed Budget</i>	2:00 PM
September 22, 2025	Regular Meeting	2:00 PM
Join Zoom Meeting: https://us02web.zoom.us/j/84137772934 Meeting ID: 841 3777 2934 Dial: 1 929 205 6099 US Meeting ID: 841 3777 2934		

Exceptions

*December meeting date is two (2) weeks earlier to accommodate the holidays.

**May meeting date is one (1) week earlier to accommodate the Memorial Day holiday.