



***Baywinds***  
***Community Development District***

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[www.baywindscdd.com](http://www.baywindscdd.com)

**Nicolas Roldan, Chairman**

**Larry Parks, Vice Chairman**

**Jennifer Desa, Assistant Secretary**

**Leonardo Nieves, Assistant Secretary**

**Michael Rodgers, Assistant Secretary**

**November 7, 2019**



# **Baywinds**

## **Community Development District**

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October 31, 2019

**Board of Supervisors**  
**Baywinds Community Development District**

Dear Board Members:

The regular meeting of the Board of Supervisors of Baywinds Community Development District will be held on **November 7, 2019 at 5:00 p.m. at the Vineyards Clubhouse, 520 NE 37<sup>th</sup> Avenue, Homestead, FL.** Following is the advance agenda for the meeting:

1. Roll Call and Pledge of Allegiance
2. Audience Comments
3. Approval of the Minutes of the September 5, 2019 Meeting
4. Consideration of **Resolution #2020-01** Amending the Fiscal Year 2019 General Fund Budget
5. Consideration of Engagement Letter with Grau & Associates to perform the Audit for Fiscal Year Ending September 30, 2019
6. Staff Reports
  - A. Attorney
  - B. Engineer – Presentation and Update on District Improvements as per District Engineer's Report
  - C. Field Manager – Monthly Report
  - D. Manager
7. Financial Reports
  - A. Approval of Check Register
  - B. Balance Sheet and Income Statement
8. Supervisors Requests
9. Adjournment

*Meetings are open to the public and may be continued to a time, date and place certain. For more information regarding this CDD please visit the website: <http://www.baywindscdd.com>*

**MINUTES OF MEETING  
BAYWINDS  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Baywinds Community Development District was held on Thursday, September 5, 2019 at 5:00 p.m. at the Vineyards Clubhouse, 520 NE 37th Avenue, Homestead, Florida.

Present and constituting a quorum were:

Nicolas Roldan	Chairman
Larry Parks	Vice Chairman
Jennifer Desa	Assistant Secretary
Leonardo Nieves	Assistant Secretary
Michael Rodgers	Assistant Secretary

Also present were:

Michael Pawelczyk	District Counsel
Luis Hernandez	District Manager
Chris Segui	Governmental Management Services
Several Residents	

*(PLEASE NOTE: Due to recording difficulties, a small portion of the audience comments were inaudible, however, these minutes were transcribed to the best of our ability.)*

**FIRST ORDER OF BUSINESS                      Roll Call and Pledge of Allegiance**

Mr. Hernandez called the meeting to order and called roll and the Pledge of Allegiance was recited by all who attended the meeting.

**SECOND ORDER OF BUSINESS                      Audience Comments**

Mr. Hernandez: Moving on with the agenda, the first item that we have is audience comments, do you have any comments for the Board to present at this time? Your name for the record first of all and then whatever comments you may have.

A resident: Yes, my name is Tricia and I'm from Poinciana.

Mr. Hernandez: How may I help you, or what is your comment?

A resident: The only thing that I have is that I talked to Chris and to Luis about was in the back of the property is these overgrown palms and he came to look at it and he took pictures and he said he would get back to me.

Mr. Hernandez: Alright, so let me present to the Board what you're referring to. The area that she's referring to is an area eventually is going to be an avenue that will be built up. Right now, the problem that we have with that section is that the District is mowing what belongs to, or what is going to be part of the county, but the trees and everything appears to be all grown up and standing on the homeowner's property. If you would please look at the one I passed out to you, one of the properties, the first one, that does not compare to what we have in Chateau where there is a strip of land that was deeded and passed on to the District. So, the reason why nothing has been done with those trees is because those trees do not belong to the District, not only that, the trees appear to be stood up on private property so we would not be able to use public funds for something that is on private property. So, it's not like the District has ignored giving an answer to your concern, it's just that the District doesn't own that piece of property and can come and provide any improvement.

Ms. Desa: So, the homes are the ones that own it?

Mr. Hernandez: So far everything that I have researched, the trees themselves appears to be planted at the edge of the property. Now once again, the District is mowing to keep it and maintain the appearance but, it does differ from the one in Chateau because in Chateau there is a defined area, and there is not only trees but there are also some bushes that were done, so the District is not only trimming but it's also maintaining all that landscaping, here, we're only mowing. So, unless and I'm already checking with the engineer, there were to be any conveyances within that property, and a tree were to belong to the District the District will be able to do that, but as of yet there is nothing proving that those belong and part of the District's responsibility. Part of the problem is that the HOA is giving misinformation to the homeowners and telling them, oh those belong to the CDD so call the CDD, but unfortunately, it's not the one who is calling us, it's what belongs to us or not. Also, there is no easement for the District as of yet, I haven't been able to find that out, I have engineers checking to make sure of that, but as of yet, and that's the reason why nothing has been done with the properties because it would be the county who would be responsible for it. Now, we could if the Board wants to authorize

and go ahead and treat it before it's defined, we can do that. The part that I don't want to do is set a precedent so that the homeowners will be expecting it as we move forward. It's not a significant amount of trees, we have in total about 15 or 16 approximately, at the most, so it should not be a huge amount, but the problem is that if we do it for that section, then what about the other sections. So, it was planted by the developer, but once again it was planted in an area where the CDD has no maintenance responsibility.

Mr. Roldan: So, the developer planted that on county property?

Mr. Hernandez: Based on what I have seen and what I have perceived, it appears to be on the private side, it does not appear that the trees are on county property, but once again, I haven't done a survey to confirm that but based on what I have on my plans, it appears that it is on the private side.

Mr. Roldan: Yes, and I know exactly which ones you're talking about and I know the developer installed those, but these trees are sitting behind the homeowner's fences.

Mr. Hernandez: Are they fences?

Mr. Segui: No, it's like a hedge back there.

Mr. Roldan: So, it's like a hedge and they are still behind the hedge.

Ms. Desa: So, the hedge is also planted on their property.

Mr. Hernandez: That's correct.

Ms. Desa: Ok.

Mr. Roldan: So, the homeowners, it falls kind of more on the homeowners to find out where their property line ends, and then it's up to them what they want to do those trees.

Mr. Hernandez: That would be exactly right sir, yes.

Mr. Roldan: And I don't think that falls on the CDD's responsibility.

Mr. Hernandez: None of the information that I have received, and that's why nothing has been done.

*(Audience comments were inaudible)*

Ms. Desa: I think what they're trying to say is that if you get a clear idea of where your property line in the back really is, then we can verify whether it's going to be the HOA responsibility or not.

Mr. Roldan: And if you can tell where it's planted at the base, where the base of the plant is, and if it's within the property, then you can do what you want.

Mr. Hernandez: It's your tree.

Mr. Roldan: Right, and you can do what you need to do with it.

Mr. Hernandez: Whatever is growing within your property, you can trim it so what I understand so far is that the roots and main part of the trees are within the private property. Now, the District could come and trim on the outside, technically yes, but we don't even have an easement to just to have that expense. So, we would have to enter into an agreement with the county to do that maintenance and then we will have the right recourse to be able to process your request. So, let me finalize with my research with the engineer, and through Chris I will let you know exactly what has been found.

A resident: Ok.

Mr. Pawelczyk: The best thing you can do in terms of measuring is, you should have a survey since you probably bought your home fairly recently, so look at the survey and there will be a measurement from the rear of your home to your rear property line, and you can measure that yourself and that's how you can kind of get an idea of where your property line is.

A resident: Ok.

*(Audience comments were inaudible)*

Mr. Hernandez: Alright, so we'll continue to work on it and we'll keep you posted. With that being said, and unless you have any other issues, let's move on with our agenda.

**THIRD ORDER OF BUSINESS**

**Approval of the Minutes of the July 11, 2019 Meeting**

Mr. Hernandez: Item No. 3 on the agenda is approval of the minutes of the July 11, 2019 meeting. This would be the time to make any changes, corrections, additions or deletions. If there are none, a motion to approve would be in order.

On MOTION by Mr. Parks seconded by Mr. Roldan with all in favor, the Minutes of the July 11, 2019 Meeting were approved.

**FOURTH ORDER OF BUSINESS      Staff Reports**

Mr. Hernandez: Moving on, staff reports, Mr. Pawelczyk?

**A. Attorney – Discussion of 2019 Legislative Update Memorandum**

Mr. Pawelczyk: Sure. What's on your agenda is a memo in your agenda package, every year we do a legislative update for all our Districts, and it's the same update, we split the cost and we kind of monitor legislation all through the year, and find out those pieces of legislation that passed that could potentially pertain to either a CDD, a Special District, your job as a Supervisor, or even legislation of other things. So, there's 6 acts that were in the 2019 legislative session that we thought warranted bringing it to the Board's attention. Not all of them would apply to the Baywinds CDD, but I'll give a brief overview of it. Now that you're public officials, and the residents might be interested as well, and it's still a good thing to know about them. The first one is 2019-164 and this act amends basically the CDD Charter which is Chapter 190 to make it allegedly easier to expand the boundaries of the District, and that would really be for Districts that are being established today by a developer. For instance, if Lennar goes out and establishes a District today and they have 100 acres, they could basically file a petition for that 100 acres and then list other acreage around that 100 acres that's adjacent to, that they might be added to the District at a later date so the county can review it. You still consent to the property owner, it's not an approval but it does identify to the county that this District could potentially abstain that's all, again, it's not going to impact the Baywinds CDD. The next one is 2019-15 and some of you may have been involved when we've done an auditor's selection process here, and as you know that has to be a competitive process. So, the District has an independent auditor and every year we review the audit, Luis brings it to you, and you look at it and you accept it, and so we go ahead and file it with the Auditor General's office. Well, every 3 to 5 years, depending on the contract, we have to go through a competitive process, it's the same process the City of Homestead has to go through, Miami-Dade County has to go through and all local governments. So, what this act does is it says if the Board decides to appoint the audit selection committee that is not the CDD Board, which we've never done here, in fact all my other Districts have never done it, but I like to use the City of Homestead as an example. So, sometimes the city will say, I'm going to get the

residents involved, so I'm going to appoint you, you, you and you to be the audit selection committee, so in the event that the municipality or Special District does that, the city manager and finance director cannot be on that auditor selection committee. So, in our case it would be Luis and I guess Patti Powers as the treasurer, they couldn't be on that committee, they could make recommendations to the committee, but they couldn't vote as a committee to do that. In addition, if you do set up that separate committee, at least one member of the governing Board so the city commission or the Board of Supervisors would need to be on that committee that makes recommendations to the CDD or to the city commission. So, if this comes up, Luis or I will let you know your options again, but most of the time you just appoint yourselves as that committee to make that decision, which is authorized by the Statute. The next one is 2019-37, this deals with essentially public utilities, think of a water utility, the legislature has finally caught up with what they should have caught up with 5 years ago, or maybe longer. So, in order to prevent people to have the ability to gain information and allow them to hack into the utility system and the customer database, if a District, or the city, that has a water utility, that runs its own utility is considering software for instance, or a system design, that portion of the meeting would be exempt from disclosure, exempt from public record, exempt from the public, we still have to maintain that record, record the meeting, keep it in a safe place in case it does come up for any reason but I think it's just a means to allow local governments to keep that information away from the public. You already have similar exemptions for fire safety systems, security systems, not so much the CDD clubhouse or CDD property, more of like a city hall or police department, or emergency operation center, when Boards consider that they don't have to keep stuff that isn't discussed in the public, it's discussed outside of the public, the local government has to maintain a record of it. So again, it's not going to affect you but it's kind of interesting so we wanted to inform you. The next one is #2019-97, you've all filed your Form 1's statement of financial interest forms, so you're all on time for that. So, the legislature is not saying, the Commission on Ethics, they're going to be in 3 ½ years implementing a system that will allow local government officials to go on the Commission on Ethics website, go to the form, fill it out, probably click like "I accept", and send it in from there, rather than going through the Supervisor of Elections. So, you're basically in 3 years, 2023 will take the Supervisor of Elections out of it. They have made it easier with the email lately but, in 3 years or sooner the Commission on Ethics will just do

everything on the websites, and we'll let you know when that comes up. Next is #2019-106 and this does not apply to you, it deals with the collection of impact fees and how impact fees are set up, and this is really in there more for our developer clients. You can read it, and if you have any questions just let me know, I don't want to waste time on it. The last one is #2019-155 also really doesn't apply so much to the District but it was a very interesting piece of legislation that came out of the 2019 session, and the reason is because what this does is allows residential property owners like yourselves, if you have a tree that is diseased or presents an imminent danger to the public or some sort of dangerous condition, for instance if it was struck by lightning, and it's alive, but it's falling or it's leaning over, or it's dying or it's dead, you can now have a licensed Florida landscape architect, or an licensed certified arborist to give you a determination designating that tree as a dangerous tree, or a diseased tree. If you have that designation in hand, you do not need a permit from the City of Homestead to remove the tree, you do not need to mitigate that removal of the tree with the City of Homestead, which means you don't have to plant 5 trees in its place in your yard and you don't have to pay into a tree fund. Also, if you call FPL to trim the trees in your swale, and I don't know if we have that here but, I do in my neighborhood, where I could call FPL to trim trees like on your powerlines, then FPL doesn't have to contact the city, and I don't need to contact the city, it's getting trimmed properly, so I don't need a permit to deal with any of that. The only thing I will do is caution you and make sure you have that designation in hand, you can call me if this issue comes up but, the reason I put it in is I think it's more interesting for your HOA to bring that up, and have your HOA counsel look at it. I do believe and I know the cities are talking about this a lot, counties are too, the cities now need to catch up with the legislation which is in affect as of July 1st because they're going to need to amend all their ordinances, everybody has a tree ordinance that has all this stuff in place. So, if I were doing it, I would call the city and say, I just want to let you know I have the appropriate paperwork and I'm removing my dead tree, or taking this tree out of my yard in case someone calls up because you need to have the paper in hand that shows that someone did that, so you can't hire some yahoo that has a truck come in and take the tree out because you said it's a dangerous tree, but I thought it was very interesting, the act does apply to residential property but, we don't think that extends to trees on HOA property or CDD property, but I guess if you were really, we're going to see how the ordinances are amended in local

governments but, I guess you could kind of make an argument if it's zoned residential, it should apply to CDDs and HOAs as well. I know for CDDs it doesn't affect us too much because most Districts by the time they remove a tree, they've replaced it with 3 others, but they replaced with a new tree, so cities really don't care as long as we're complying with our landscape plan but, I guess it could apply. As an example I like to give and this will be my last example, I have a District in Melbourne where 25 years ago Melbourne with Brevard County said, developers you have to plant trees in the swales, between the sidewalk and the curb, in some places the swale is this big, you know what kind of tree they decided to plant there, oaks, so what happened is that sidewalks are popping off, so that District in particular, we had an agreement with the county that allows us to remove so many trees per year and replace to a lower level because of that condition that we really have a comparative based on their landscape improvement. So, there's ways to address it but that's really a good example where a District like that would be saying, no it's a dangerous condition, it keeps popping up the sidewalks and it's uncontrollable now, so you could make that argument that those trees need to be removed and replaced with something that is designed, a tree that doesn't have a large root ball that can fit in that 2' swale that's going to grow like 80'. So, if you have any questions or you need a copy of the Statute, you can look it up online, or we can get it to you. That's all I have, unless there are any questions.

A resident: So, who's responsible in the Sierra community with the trees that are along the side, like where the light poles are, inside the community?

Mr. Hernandez: If it's inside the community, it's the HOA.

A resident: Ok, the HOA.

Mr. Pawelczyk: Whoever owns the property where the tree is located is responsible.

A resident: Ok, it's on the curb.

Mr. Hernandez: It would be the HOA.

A resident: Ok, and one more question, regarding the meeting, how are the homeowners being notified of this meeting? Had I not talked to Chris today I wouldn't have known about the meeting today.

Mr. Pawelczyk: A meeting schedule is approved once a year, and it's on the website, the meeting schedule and the agenda package is posted at least 7 days in advance of the meetings.

A resident: Ok.

Mr. Pawelczyk: It's not up to, it's the same as the city commission, it's not up to the city to send you written notice which cost about 58 cents to send a letter, so it's up to citizens to go those local government websites and check that. The other thing I would say is, the Statutes I referred to someone, there's one Statute that requires this local government entity to post our agenda on the website and to maintain a website and post certain things on that website, so if you go to that website which is listed on the bottom of the agenda, all that information is there on the website. The other thing is, and I'm just a lawyer, but I've sat through as many meetings as Luis which I wouldn't even dare to count now, is citizens don't have to wait for the meeting, the contact information for the District manager's office is on the website, so you could shoot him an email, like you if contact your Supervisor, your Supervisor is like a city commissioner, so he's probably not going to know about the financial condition of the District, or how much money you spent on landscaping issues, but he's going to say Luis, Ms. So & So has contacted me, will you please to reply to her, so that's kind of the best way to do it. You don't have to come to the meetings, in fact most of the time most people come to these meetings when they're upset with something, which we've experienced in this District at least once before. So, when everything seems to be running smoothly you don't usually have a lot of participation, and frankly it's the same way at the county commission, I mean I even go to the county commission meetings, 6 or 7 times a year, and that's from Miami-Dade County and there are never more than 12 residents in that meeting. There's people that make presentations and get their things approved like when I go there, but in terms of residents like you, nobody goes to the meetings. So, that's way this District has approached that, and just about I think every one of our Districts approaches it in the same manner.

Mr. Hernandez: But, this Board has adopted a schedule that is every other month on the first Thursday of that month, so the next meeting is going to be November 7th, and the one after that would be in January, and so on, so if you want to see it and you don't recall the meeting date, it's every other month. You can go to the webpage, and still I would advise you that before you come, check on the webpage because if we don't have

matters for the Board to consider, it's likely that we're going to cancel that meeting. So, that's the part for you to keep in mind.

Mr. Pawelczyk: So, you could do the same thing I did when I looked at the meeting schedule, you can put the whole thing in your phone, put your reminder on there, and then when the reminder comes up, I go, if I don't get a notice from them, we go to the website, I say ok no agenda is posted, or it says canceled, so then I know the meeting is canceled. It's really about educating the public and if they want to come, they will find a way to come. That's all I have Luis.

Mr. Hernandez: Are there any other questions? Not hearing any, we can move to the next item.

**B. Engineer – Presentation and Update on District Improvements as per District Engineer's Report**

Mr. Hernandez: The next item we have is the engineer, and as of this time the part that I need to ask the Board is to once again table this item. I just want to make the Board aware, that the engineer has come, they have checked and based on the reviews they have made from the engineer's side, they believe that the project is substantially completed but we don't want to present anything to the Board until we finalize an onsite visit that we have postponing for quite some time. So, since we're not ready, we're just going to postpone that, but the part that I want the Board to know, and anyone in attendance is this does not affect the District nor delays anything on the District's side, all we're trying to do is confirm that everything that was presented in the engineers report is done properly and completely so that the District can go ahead and declare to be complete and finalized. So, with that being said I'm just going to move on to the next item.

**C. Field Manager**

**1) Monthly Report**

**2) Potential Project Enhancing Lighting on the Monuments**

Mr. Hernandez: As to the field manager's report, for those who have not yet met, I would like you to meet Chris who has been helping us for quite a bit of time by now, and you will find his report which you will find behind tab C of section 4, and unless anyone has any particular questions in regard to the monthly report, there are two items that I do want to address in regard to that report. Number one is the accident that took place in the Chateau, a vehicle came and damaged part of the property, the police came, we had the

insurance company, we have presented a claim and now the insurance company has been going back and forth, initially they asked for us to provide them with some proposals, the latest we have heard from them is that the person that was driving the vehicle is not the owner of the vehicle. So, I don't know if that's a legitimate answer but as of this point from the management side we have reached the limit of presenting the claim. I certainly believe that if the Board were to be passing that on to District counsel they probably would give us a better response, but the part that I do want to indicate and sometimes that makes sense is to see how much it would cost for the entire repair, between the plants that need to be replaced, plus the cost to fix the entire fence, we are talking about less than \$3,000. So, sometimes it cost more to try to claim from the insurance and that's sometime why the insurance companies play those games rather than actually come and face it. So, at this point what I need to define from the Board is what does the Board want us to do?

Mr. Rodgers: What's counsel recommending we do?

Mr. Pawelczyk: I don't know anything about it, it hasn't been referred to me so I couldn't give you a recommendation, I don't know anything about the case other than based on what Luis is saying, I'd call them back and say, well was the car stolen because the insurance travels with the vehicle, so it wasn't reported stolen was it, so I would go back to the insurance company and say, we don't want to get counsel involved, if you're denying this claim, show me why you're denying it, that's would I would do.

Mr. Roldan: I would agree with you Michael, I would agree to a small amount but I don't think the District should be paying for it.

Ms. Desa: And especially prior to this meeting we had all agreed that it's not even sort of in the area that is enjoyed by the large community.

Mr. Pawelczyk: If not, as long as the Board doesn't have any objection, we'll get involved without spending more than ½ hour on this.

Mr. Roldan: Ok, so the first thing is to approach the insurance with Luis and then circle back on it.

Mr. Hernandez: Not a problem sir, we'll follow that direction.

Mr. Pawelczyk: If you want me to look at it, send me whatever you're going to send to them and then maybe we could do it that way, and I can strengthen it.

Mr. Hernandez: Ok, not a problem we will work it that way.

Mr. Roldan: What finally happened with the fence in Chateau that we discussed some time back when the police chase that ended in there?

Ms. Desa: That's this.

Mr. Roldan: Ok, so I thought we were talking about the one that was out here, there was another accident that knocked the fence by the lift station.

Mr. Segui: Yes, by the lift station.

Mr. Hernandez: And what happened with that one?

Mr. Segui: They fixed that one already.

Mr. Hernandez: Who fixed it?

Mr. Segui: I don't know but it's already fixed.

Mr. Hernandez: So, someone came and fixed it already.

Mr. Segui: Yes.

Mr. Hernandez: Alright, so the other item I need to present is, and I already passed out to all the Supervisors, one of the items that we have been kind of delaying and it has to do with waiting for all the improvements, and all the lands that need to be conveyed. As of this point what I have done is I took the map of the District and I will be showing that to you, and what I highlighted in yellow are the portions that were not included in the original contract. So, based on that I went back to Tony and I tried to negotiate with him what it would cost the District to add those parcels, it is important to know that he has been doing many of those parcels outside of the contract on a month to month basis. So, what we have done is I took, and what I'm presenting here as exhibit B is what was the original contract that was tailored in March, 2016 and based on the original contract I'm adding some items to be able to come up as to how much the current obligation of the District is. The first amendment that added the north park area cost annually \$18,000, the second amendment was for adding a portion of 142nd that cost the District \$24,000, and that gave us the ability for us to determine how much it's costing us per cut so that we can tailor it and define and compare it to anything else. The District is currently paying, Tony's Landscaping is \$4,888 per cut, that's how much it costs us. At the time I was discussing that with him, he hasn't asked for any increases since 2016, so the first question that comes from him is, I need to have an increase and he's asking for 3% or a little bit more than that at 3.2%, so \$242 per cut, and to do all the areas that I have showed you in yellow, that will finalize and include to have everything as part of the agreement of the

District, he's saying he will do it for \$2,000 meaning, that the District will be paying him \$7,130.46, and that will put us and now we can quantify what would be the annual cost, which would be \$185,392. The beauty of this number and the part that pleases me on the administrative side is that when I estimated the adopted budget, I estimated it to be \$185,000, so we have more than enough funds based on what the budget shows, but it's for the Board to define what you believe are the right steps to do or not, I can quantify it, present it to you, and guide as to what needs to be done. Part of what I think needs to be taken is, for instance, the original contract, the amount that is being called for the annuals for the mulch, is not sufficient as of today, now we're using much more than that, so part of what I would suggest, and I went and I asked how much would be the cost per annuals so that we can define how many annuals we want to put, rather than have an obligation. The other item that I've been extremely conservative is with the mulch because part of the problem that I'm seeing, not in this community but in other communities is that the District spends money to put in mulch, and then we need to pay a company to clean the drainage system to take out all that mulch that is being washed out through the drainage system, so it's like a cycle that I'm trying to get out of. Part of what I've been asking Tony is, what can be done to minimize the area that we need to put mulch in, number one, and number two to ensure that the mulch that is being placed doesn't wash off when we have either rain or the irrigation system start to work. So, with that part I would suggest to the Board to maintain the total obligation but, to allow those to be given when the District manager determines that it's necessary to be connected, and that's how we've been kind of doing it, the contract doesn't call for it to be that way but, I wanted it to be just part of the written agreement that anyone can come and see. So, with that being said, it's up to the Board to discuss what you believe needs to be done or not.

Mr. Rodgers: The additional cost Luis was how much for the highlighted areas?

Mr. Hernandez: The additional cost was \$2,000.

On MOTION by Mr. Parks seconded by Mr. Rodgers with all in favor, accepting the revision to the Landscape Maintenance Agreement with Tony's Landscaping and also authorizing the 3% increase as stated on the record was approved.

Mr. Hernandez: Moving on, the last item I have is the enhancing of the lights so why don't you help me with that one? What is the proposal that you received and the amount and what that entails?

Ms. Desa: And these are for the new lights and things that we had discussed?

Mr. Hernandez: Yes, and it has been a hassle to tell you the truth because everything is not equal, and that's what makes it so complicated, so if you change the vendor, they're going to be changing the product that they're using and again, you're going to get a completely different number. I tried with no success, and I said ok what if I go and I choose all the light fixtures and everything that is going to be installed, the District buys them, and then I just get a company to come and install them.

Ms. Desa: But they don't insure that way.

Mr. Hernandez: Not only that, and that's the least of my concerns but it's the people who do the work, they don't know, they want to see it, oh I want to see it, I want to touch it so I know how I can put it up. Part of what is making us and the process a little bit more difficult in my eyes is, I believe what we need to be doing is defining how much needs to be spent per monument, and assign a person from the Board to be the one who will select what looks right and what looks wrong and as long as it is a given price, then we can go ahead and work with different vendors. Doing it on our side and trying to get something in writing that the Board will be able to compare, doesn't seem to be working out. The one that you are presenting, what was the total?

Mr. Segui: \$44,000.

Mr. Hernandez: And what makes it impossible on my side to be able to compare to anything is that none of what is being described gives me something to compare, and when you try to, on the personal side, discuss with each one of these vendors, what you see is that they're using a different type of light fixture, others are doing it in a different type of way, so we're hitting a wall no matter how we try. So, with that being said, I believe what we're trying to ask the Board is to assist us in defining what you believe can help us to get this taken care of.

Mr. Roldan: Well, just looking at this quote, it's like you said, it's a very vague quote, not knowing what they're doing, so automatically I think all of us had sticker shock just based on looking at this quote, and saying \$44,400 for what?

Ms. Desa: And not just that, like there's portions of it that say that it's not included in the total.

Mr. Roldan: Right.

Mr. Rodgers: And why can't they define miscellaneous, what does miscellaneous mean?

Mr. Roldan: Right. I think that I agree with you Luis, if we're going to look into this, I think that we need to get several quotes.

Mr. Hernandez: Yes, and we're trying to get the several quotes, and we have been asking for several quotes, the problem is that what we need in order for us to be able to compare is ask them for the same scope. Right now, what I think is, part of what is affecting us is that we need to define what that scope is. For instance, when you go to look at the monuments you have 6 columns, in many of them there are only 3 that are visible, you need to go and when you walk them you can physically see that there are 6, do we want to put light fixtures in each one of those 6 poles, I don't know. So, when I said yes, give me the price for the 6 because it's easier for me to cut back than to add on. Then, the part that is important for us, we need to make sure that we have the required outlets for everything that we're going to put in for the holiday decorations, so we need to make sure that we have at least 2 per monument. The other part that is important for us is, remove what we have that is falling apart for illuminating the plants and the palms and put something in that shows me the décor of the plants that would allow me to see it is but, the scope is so broad that each vendor comes in with such different quotes that I think what we should do is tailor and define the total amount that will be spent per monument and tailor it in a way that we assign an individual that is going to see and say what would be done, for example, it's going to be 6 or 4 columns, or 3 columns, or as many as needs to be done but someone needs to define what that scope will be so that we can come in with several quotes and show them back to the Board.

Mr. Roldan: Is this the same company that did the work originally?

Mr. Hernandez: No.

Mr. Roldan: I think that's a good starting point, we have to figure out who wants to volunteer to take this task on.

Ms. Desa: Well, I know I'm the one that brought it up actually because of the broken lights and stuff, so I would be fine with doing it.

Mr. Hernandez: Now, one of the items that concerns me is that we need to at least get the portion of the outlets taken care as soon as we can. The next meeting is in November and at that point we need to have already taken care of that, so part of what I'm seeing is, the proposal that you have is showing more or less \$11,000 per monument which I think that is an exorbitant amount, and it does not make any sense, but I think if the Board were to limit it to be somewhere \$5,000 or \$6,000 per monument, it will be something that we can go ahead and move on and as long as it does not exceed the cost we will be able to finish it. We will be able to pass on and let the Supervisors know what décor is being used but we will not be able to discuss other than with her, if that's what the Board approves, the cost but, I think that will allow us to go ahead and meet both elements of getting this done in a way that everybody is kind of pleased. So, if it comes down to we want this light fixture with only 1 bulb, or this one with 3, that's something the Board can internally direct and get the consensus as to what works, how much does it cost, and as long as it's within the given price, we don't need to deal with it, so that would be my suggestion, and I think an amount that is going to be given enough resources for you to work with is somewhere around, and we have a total of 4, so somewhere between \$22,000 to \$25,000 at the most should be more than enough, making the 4 to be consistent because part of what makes me uncomfortable right now is that, the ones on one side does not compare to the other side.

Ms. Desa: Right.

Mr. Hernandez: So, it's really up to the Board to define what you believe needs to be done.

Mr. Parks: It also seems that we have the people who are putting in Christmas decorations, we need to make sure that we have like you said, a place for them to plug it in, and we know where that place is. Have they given us an indication, well we need one on one side, and on the other side, or don't we know that?

Mr. Hernandez: We already have that information because it has already been installed in the two monuments on 147th so we already know what it is that they need.

Ms. Desa: Is it on the monuments as well though?

Mr. Hernandez: I know there is one that has it, there is another one I haven't gotten a confirmation on.

Ms. Desa: Ok.

Mr. Hernandez: Now, it's not only having the outlet, it's also to come and check that we're going to have enough amps as to what they're going to be plugging in, and that's part of what makes sense, and when you bring in the electrician, get them to do everything all at once, rather than just doing a small portion.

Mr. Roldan: I think that we should consider, if we're going to make a change, changing everything to LED obviously, it's going to be more expensive but it's going to be long term.

Ms. Desa: Definitely, it's a better investment.

Mr. Roldan: Yes, and it's going to be more cost effective long term.

Mr. Hernandez: Now, one of the other questions if you're going to be considering LED is that you have 3 presentations of the LED, there is one that tends to be kind of yellow, there is one that is really bright, and kind of blue, and there is one that is completely white. I'm saying this for a fact, in the community next door, East Homestead, they have spent a lot of money make sure that it gets to the colors they want, so that has been an issue. Now, that's part of the little details that I can get a consensus from the Supervisors, color does not affect the decision, price we will not be able to discuss once again, but if it's a matter of getting cool white or, and I don't know the other names, but white, cool white, and there is something else, but there are 3 names that they use to define and that's something simple that it can be a consensus to be obtained with no problem.

Ms. Desa: Sure.

Mr. Roldan: And I think that we would, I don't know but I think we would want to stay with the one like we have now.

Ms. Desa: Yes.

Mr. Hernandez: The one that we have now, ok so whatever we have in existence.

Mr. Roldan: Yes.

Ms. Desa: Yes, the yellowish one, because I think the white, white would just be too much.

Mr. Rodgers: Right, it's like a warm soft light.

Ms. Desa: Yes.

Mr. Hernandez: Ok, so the next part would be if the Board wants to move on with the project and give a not to exceed amount that would be one option, if not, I would at

least like an authorization to do and make sure that the outlets that are required for those 4 monuments to get those done, so it's whatever you believe is best.

Ms. Desa: I mean, I'm ok with just making sure that the monuments have the proper amps and electricity for the holiday season because lighting and working on lighting, when stuff is going to go up in another month and a half, there's just no point, so maybe we can table that for now and then just make sure that each monument has the property amps.

Mr. Hernandez: That's perfectly fine.

Mr. Pawelczyk: Do you need to approve a not to exceed on that?

Mr. Hernandez: It would be like \$1,000 so it's within the powers of the manager's discretion.

Mr. Pawelczyk: Right, and I'm only asking because what if there is a \$5,000 improvement that needs to be made, so if you say not to exceed \$5,000 with the understanding then you'll know what you expect to be paying, and I'm just asking.

Mr. Hernandez: As just a precaution, let's make it not to exceed \$2,000.

Mr. Pawelczyk: That's much better.

Ms. Desa: That's fine.

Mr. Hernandez: If the Board approves that, I will appreciate it. I doubt it's going to get to that amount but it's just to ensure that I will be able to deliver.

Ms. Desa: I make a motion to approve.

On MOTION by Ms. Desa seconded by Mr. Rodgers with all in favor, authorizing a not to exceed amount of \$2,000 to ensure proper amps and electricity at the 4 monuments for holiday decorations was approved.

Mr. Hernandez: That's all I have as far as the field manager. Does anyone have any questions?

Mr. Parks: I have one question, I do not recall when we were planning on doing the next phase on the lakes?

Mr. Rodgers: Yes.

Mr. Hernandez: What we said when we did it, is that we were going to be doing it and waiting at least 4 months before moving forward. Part of what we're doing right now is

monitoring the growth of what we have. One of the biggest issues and concerns that I would suggest to the Board is let's wait a little bit for the temperature to start going down to see how that plant material reacts. Part of my concern is that the improvement that we're making in the lakes is not cheap, so part of what I'm weighing in my head is, do we see the benefit or not. So, right now what I have been doing on my side is, we have been monitoring the lakes, and so far, it has been less than 3 months that those have been in place. The part that I can tell you is that we do have two ladies calling and complaining and when we explain that we have planted those, then they change their mentality, so it's also part of education on the homeowners side to see that's the intent, so that's kind of what we're working towards to get. So, the right answer I guess is that we have not moved forward with anything else is because we're just waiting to define the result of the 3 lakes that we already took care of.

**D) Manager**

Mr. Hernandez: As for the manager's report, once again just as a reminder the next scheduled meeting will be the one on November 7th. Moving on to the next item unless anyone has any questions for me.

Mr. Roldan: Has the developer finished selling their last home yet?

Mr. Hernandez: I have no idea, I could check and research that.

Mr. Roldan: Can you do that, and it's a two part question, so if they have, can you have them please remove their sign that's in front of Sonoma? I believe that it's in the declaration or whatever.

Mr. Pawelczyk: In the license agreement.

Mr. Roldan: Yes, that they can keep it there as long as they have property for sale.

Mr. Hernandez: I will check on that tomorrow, I will be at Lennar tomorrow.

Mr. Roldan: Ok, and my other question to you is, we are responsible for sewers and drains, storm drains?

Mr. Hernandez: Yes.

Mr. Roldan: Ok, when was the last time we had those cleaned?

Mr. Hernandez: I believe that it was last year the developer did it for the entire community. The District has not cleaned it as of yet, what we have done is we inspected it at the last big rain that we had that came probably a month and half ago, and I drove the

community and I have not found, the main part that raises a red flag indicating that you need to call for the cleanup of the drainage system is when you have a rain event and the drainage doesn't function properly, the water stays there, it stays in the inlet. When I checked it, everything seemed to be working fine. I have not seen anything or any indication within the community yet that we need to start that process.

Mr. Roldan: I just want to make sure that we're being proactive with it so that we're not running into a situation later.

Mr. Hernandez: We have been proactive with that.

Mr. Roldan: Ok.

Ms. Desa: So, I have a question.

Mr. Hernandez: Sure.

Ms. Desa: We were told in Fresno that the developer was going to remove the median on Mediterranean in front of our entrance, is that ours, like CDD's property?

Mr. Hernandez: No.

Ms. Desa: Ok.

Mr. Hernandez: Not even that, those roads I believe it's going to be county road.

Mr. Pawelczyk: That's right.

Ms. Desa: Ok, because they painted at our exit, left turns, and then we can't turn left because there's nowhere to turn left, so the developer has told our property manager that they are going to remove the median to make it a left turn for both us and Sonoma.

Mr. Hernandez: As I said, I will be at Lennar tomorrow and I will find out exactly, I will find who the person is working right now in the land department and I will find out exactly what it is they are doing or not, and I will let you know.

Ms. Desa: Ok, thank you.

Mr. Hernandez: Are there any other questions?

## **FIFTH ORDER OF BUSINESS**

## **Financial Reports**

### **A. Approval of Check Register**

### **B. Balance Sheet and Income Statement**

Mr. Hernandez: Moving on then, we have item No. 5 and you will find the financial reports. Tab A contains the check register, and tab B has the balance sheet and income statement. Unless anyone has any questions, a motion to approve would be in order.

On MOTION by Mr. Nieves seconded by Mr. Parks with all in favor, the Check Register, Balance Sheet and Income Statement were approved.

**SIXTH ORDER OF BUSINESS**

**Supervisors Requests**

Mr. Hernandez: Are there any Supervisors requests at this time? Not hearing any.

**SEVENTH ORDER OF BUSINESS**

**Adjournment**

Mr. Hernandez: Unless there is any other District issues to discuss, a motion to adjourn would be in order.

On MOTION by Ms. Desa seconded by Mr. Roldan with all in favor the meeting was adjourned.

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Secretary /Assistant Secretary

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Chairman / Vice Chairman

RESOLUTION 2020-01

WHEREAS, the Board, hereinafter referred to as the "Board", of the Baywinds Community Development District, hereinafter referred to as "District", adopted a General Fund Budget for fiscal year 2019, and

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

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

1. The General Fund Budget is hereby amended in accordance with Exhibit "A" attached.
2. This resolution shall become effective this 7th day of November, 2019 be reflected in the monthly and fiscal Year End 9/30/19 Financial Statements and Audit Report of the District.

*Baywinds Community Development District*

by: \_\_\_\_\_  
Chairman

Attest:

by: \_\_\_\_\_

**Baywinds**  
Community Development District  
General Fund

**Budget Amendment FY2019**

**Exhibit A**

<u>Description</u>	<u>Actual thru 9/30/2019</u>	<u>Adopted Budget FY2019</u>	<u>Proposed Increase/ (Decrease)</u>	<u>Amended Budget FY2019</u>
<b><i>Revenues</i></b>				
Maintenance Assessments	\$332,161	\$332,161	\$0	\$332,161
Interest income	\$2,235	\$0	\$2,235	\$2,235
Miscellaneous Revenue	\$25	\$0	\$25	\$25
FEMA Proceeds	\$79,375	\$0	\$79,375	\$79,375
Carry Forward	\$327,418	\$170,474	\$156,944	\$327,418
<b>Total Revenues</b>	<b><u>\$741,214</u></b>	<b><u>\$502,635</u></b>	<b><u>\$238,579</u></b>	<b><u>\$741,214</u></b>
<b><i>Expenditures</i></b>				
<b><i>Administrative</i></b>				
Supervisor Fees	\$8,000	\$1,600	\$6,400	\$8,000
FICA Expense	\$612	\$122	\$490	\$612
Engineering Fees	\$4,865	\$5,000	\$0	\$5,000
Arbitrage	\$600	\$1,200	(\$600)	\$600
Dissemination	\$2,500	\$2,500	\$0	\$2,500
Assessment Roll	\$2,000	\$2,000	\$0	\$2,000
Attorney Fees	\$21,459	\$15,000	\$10,000	\$25,000
Annual Audit	\$3,500	\$3,600	\$0	\$3,600
Trustee Fees	\$10,000	\$6,000	\$4,000	\$10,000
Management Fees	\$42,336	\$42,336	\$0	\$42,336
Telephone	\$17	\$200	(\$100)	\$100
Postage	\$797	\$700	\$100	\$800
Printing & Binding	\$1,225	\$750	\$550	\$1,300
Insurance	\$5,778	\$6,356	(\$578)	\$5,778
Legal Advertising	\$428	\$750	\$0	\$750
Website Admin	\$500	\$500	\$0	\$500
Other Current Charges	\$298	\$650	\$0	\$650
Office Supplies	\$154	\$250	\$0	\$250
Dues, Licenses, Subscriptions	\$175	\$175	\$0	\$175
Capital Outlay	\$0	\$10,500	\$0	\$10,500
<b>Total Administrative</b>	<b><u>\$105,244</u></b>	<b><u>\$100,189</u></b>	<b><u>\$20,262</u></b>	<b><u>\$120,451</u></b>

**Baywinds**  
**Community Development District**  
**General Fund**

**Budget Amendment FY2019**

**Exhibit A**

<u>Description</u>	<u>Actual thru 9/30/2019</u>	<u>Adopted Budget FY2019</u>	<u>Proposed Increase/ (Decrease)</u>	<u>Amended Budget FY2019</u>
<u>Field</u>				
Field Management	\$15,400	\$15,400	\$0	\$15,400
Electric	\$2,800	\$5,000	(\$2,000)	\$3,000
Electric Repairs	\$175	\$2,000	\$0	\$2,000
Street Lighting	\$14,773	\$20,000	\$0	\$20,000
General Repairs & Maintenance	\$13,665	\$25,000	\$0	\$25,000
Landscape Maintenance	\$185,300	\$155,770	\$30,230	\$186,000
Landscape Contingency	\$128,417	\$57,500	\$72,500	\$130,000
Irrigation Repairs	\$1,800	\$8,000	\$0	\$8,000
Lake Maintenance	\$2,180	\$5,050	\$0	\$5,050
Plant Replacement	\$16,715	\$7,000	\$13,000	\$20,000
Holiday Decorations	\$18,636	\$14,000	\$4,636	\$18,636
Sidewalk Maintenance	\$9,525	\$9,225	\$300	\$9,525
Lake Debris Removal	\$0	\$1,000	\$0	\$1,000
Contingency	\$11,175	\$65,000	\$101,652	\$166,652
Capital Outlay	\$0	\$10,500	(\$0)	\$10,500
<b>Field Expenditures</b>	<b>\$420,562</b>	<b>\$400,446</b>	<b>\$220,317</b>	<b>\$620,763</b>
<b>Total Expenditures</b>	<b>\$525,806</b>	<b>\$500,636</b>	<b>\$240,579</b>	<b>\$741,214</b>
<b>Ending Fund Balance</b>	<b>\$215,408</b>	<b>\$2,000</b>	<b>(\$2,000)</b>	<b>\$0</b>



# Grau & Associates

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September 6, 2019

Board of Supervisors  
Attn: Tiziana Cessna  
Baywinds Community Development District  
5385 N. Nob Hill Road  
Sunrise, FL 33351

We are pleased to confirm our understanding of the services we are to provide Baywinds Community Development District, Miami-Dade County, Florida (the "District") for the fiscal year ended September 30, 2019. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Baywinds Community Development District for the fiscal year ended September 30, 2019. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2019 audit.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's discussion and analysis
2. Budgetary comparison schedule

### **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

**Examination Objective**

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

**Management Responsibilities**

Management is responsible for the financial statements and all accompanying information as well as all representations contained therein. Further, management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. As part of the audit, we will assist with preparation of your financial statements and related notes in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management is reliable and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. As part of our engagement, we may propose standard adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of the proposed entries and the impact they have on the financial statements.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to using the audit's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

#### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

#### **Audit Procedures—Internal Controls**

Our audit will include obtaining an understanding of the District and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants, if applicable. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

#### **Audit Administration, Fees, and Other**

We understand that your employees will prepare all confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request.

If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Furthermore, Grau & Associates shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

- a. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
- b. Upon the request of the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law; and
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if Grau & Associates does not transfer the records to the District; and
- d. Upon completion of the Agreement, transfer, at no cost to the District, all public records in possession of the Auditor or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Auditor transfers all public records to the District upon completion of the Agreement, the Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the Auditor keeps and maintains public records upon completion of the Agreement, the Auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

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

IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT:

GMS-SF, LLC  
5385 N NOB HILL ROAD  
SUNRISE, FL 33351  
TELEPHONE: 954-721-8681

Our fee for these services will not exceed \$3,600 for the September 30, 2019 audit, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2016 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Baywinds Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



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Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Baywinds Community Development District.

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



## PEER REVIEW PROGRAM

is proud to present this

Certificate of Recognition

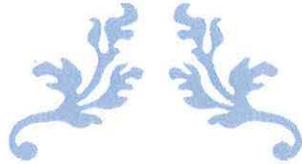
to

# Grau & Associates

For having a system of quality control for its accounting and auditing practice in effect for the year ended June 30, 2016 which has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and which was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.

A handwritten signature in cursive script, reading "Anita Ford", written over a horizontal line.

Anita Ford, Chair  
AICPA Peer Review Board  
2016



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# **BAYWINDS CDD**

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FIELD REPORT



Meeting November 7, 2019  
Governmental Management Services-South Florida, LLC  
5385 N. Nob Hill Road Sunrise, FL 33351

**LANDSCAPE**

Landscaping services was provided by Tony Landscaping. Service was performed on October 9 and October 23, as indicated by the vendor. The next service will be provided on November 12 and November 26.

**LAKE**

Lake Management services were provided by Eco-Blue Aquatic. Service was performed on October 10 and October 18 as indicated by the vendor, next service will be provided on November 6 and November 13. Service Report provided as Attachment A.

**MISCELLANEOUS**

As it was reported to the District, the guardrail behind the property of 3701 NE 2nd Street Homestead, FL 33033 in the community of Sierra was replaced for a new one.



**BAYWINDS CDD**  
(THE VINEYARDS)

FIELD MANAGER REPORT  
Julio Padilla / Christopher Segui  
[jpadilla@gmssf.com](mailto:jpadilla@gmssf.com) / [csegui@gmssf.com](mailto:csegui@gmssf.com)  
Phone# 786 352-1110 / 305-906-2654

As Instructed by the Board and after a meeting with the appointed Supervisor, the District requested proposal from vendors to replace the existing lights on the 4 entrances (Monuments) Attachment B contains the received proposal as of the day this report was printed.

There was a Drive on September 27<sup>th</sup> around the community with the Engineer and the District's Chairman. As a consequence of it, a punchlist was made and the Engineer addressed the pending issues with the developer.

**Streetlights Drive:** Inspection was performed to the streetlights on Oct. 23<sup>rd</sup>, list of poles with problems (B37, B34, B23, B8, and B7) was provided to the vendor. Additionally, the District was informed that lights at one of the monuments (on 147<sup>th</sup> entrance) was not working right.

Note: All the light poles and monuments were fixed by the vendor, on Oct. 31<sup>st</sup> and Nov. 1<sup>st</sup>.

The District received a phone call from Mr. Galo Hernandez a resident from Umbria about a python swimming in the lake between Umbria and Sierra. Mr. Galo was informed that the District does not have powers to control the wildlife. The District reported the issue to the wildlife department. As the District followed up with Mr. Galo he was already visited (on Oct. 29<sup>th</sup>) by a representative from animal control department and gave Mr. Galo some general instructions: **Not to try to approach the animal but to identify the area where it is located.**

Mr. Adam Demino (3656 SE 2<sup>nd</sup> Street) contacted the District in regard to the palm tree that was planted behind his property blocking his gate. Initially, he was claiming that it was his property and later he changed to indicate that he wanted the palm removed. He is claiming that he needs to get his boat and motorcycle trailer out of his backyard. District requested to have his request in writing, as of the time the report is printed the letter has not been received.



**BAYWINDS**  
**COMMUNITY DEVELOPMENT DISTRICT**

Check Run Summary

November 7, 2019

<u><i>Date</i></u>	<u><i>Check Numbers</i></u>	<u><i>Amount</i></u>
09/04/19	1155-1161	\$3,055.30
09/16/19	1162-1166	\$22,827.98
10/01/19	1167-1173	\$71,953.15
10/18/19	1174-1175	\$2,450.00
Total		<u>\$100,286.43</u>

\*\*\* CHECK DATES 08/20/2019 - 10/21/2019 \*\*\*

BAYW NDS CDD - GENERAL FUND  
BANK A BAYW NDS CDD - GF

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
9/04/19	00007	7/31/19	157524	201907	310-51300-31500		LEGAL SV THRU 7/31/19 BILLING, COCHRAN, LYLES, MAURO	*	1,402.50	1,402.50	001155
9/04/19	00025	8/26/19	00107252	201908	320-53800-43300		SECURITY LIGHT 7/24-8/22	*	1,230.08		
		8/26/19	00110099	201908	320-53800-43000		ELECTRIC 7/24-8/22/19	*	27.55		
		8/26/19	00110099	201908	320-53800-43000		ELECTRIC 7/24-8/22/19	*	29.20		
		8/26/19	00110099	201908	320-53800-43000		ELECTRIC 7/24-8/22/19	*	139.30		
							CITY OF HOMESTEAD -			1,426.13	001156
9/04/19	00021	9/01/19	3139	201909	320-53800-46800		SEP 19- MAINTENANCE	*	181.67		
							ECO BLUE AQUATIC SERVICES, INC.			181.67	001157
9/04/19	00029	4/05/19	0096426-	201904	310-51300-31100		SEARCH FOR PLAT	*	45.00		
							FORD ENGINEERS, INC.			45.00	001158
9/04/19	00001	9/01/19	284	201909	310-51300-34000		SEP 19- MGMT FEE	*	3,528.00		
		9/01/19	284	201909	310-51300-31300		SEP 19- DISSEMINATION	*	208.33		
		9/01/19	284	201909	310-51300-49500		SEP 19- WEBSITE ADMIN	*	41.67		
		9/01/19	284	201909	310-51300-42000		SEP 19- POSTAGE	*	5.50		
		9/01/19	284	201909	310-51300-42500		SEP 19- COPIES	*	13.65		
		9/01/19	285	201909	320-53800-34000		SEP 19- FIELD SV	*	1,283.33		
							GOVERNMENTAL MANAGEMENT SERVICES -			5,080.48	001159
9/04/19	00036	9/03/19	27597	201909	320-53800-46000		REPLIGHT POSTS	*	2,700.00		
							ORTIZ CONSTRUCTION SERVICES			2,700.00	001160
9/04/19	00042	8/15/19	27081519	201908	320-53800-46201		REMEDIATION AND LEVEL GROUP	*	2,900.00		
		9/01/19	27090119	201909	320-53800-46200		SEP 19- LANDSCAPE SV	*	12,147.50		
							TONY'S NURSERY & GARDEN			15,047.50	001161

\*\*\* CHECK DATES 08/20/2019 - 10/21/2019 \*\*\*

BAYW NDS CDD - GENERAL FUND  
BANK A BAYW NDS CDD - GF

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
9/16/19	00043	9/04/19	10000422	201909	310-51300-48000			ALM MEDIA LLC	*	84.43	84.43	001162
9/16/19	00019	9/12/19	9546	201909	300-15500-10000			EGIS INSURANCE & RISK ADVISORS	*	5,922.00	5,922.00	001163
9/16/19	00029	9/06/19	0094711-	201908	310-51300-31100			FORD ENGINEERS, INC.	*	315.00	315.00	001164
9/16/19	00042	8/15/19	27081519	201908	320-53800-46200			TONY'S NURSERY & GARDEN	*	26,000.00	26,000.00	001165
9/16/19	00013	8/07/19	1729782	201909	310-51300-31300			WELLS FARGO BANK	*	833.33	10,000.00	001166
10/01/19	00007	8/31/19	158056	201908	310-51300-31500			BILLING, COCHRAN, LYLES, MAURO	*	500.00	500.00	001167
10/01/19	00025	9/25/19	00107252	201909	320-53800-43300			CITY OF HOMESTEAD -	*	1,230.08	1,456.10	001168
10/01/19	00021	10/01/19	3180	201910	320-53800-46800			ECO BLUE AQUATIC SERVICES, INC.	*	25.77	181.67	001169
10/01/19	00029	9/20/19	0097517	201909	310-51300-31100			FORD ENGINEERS, INC.	*	32.37	135.00	001170
10/01/19	00001	9/15/19	286	201910	310-51300-31400			ASSESSMENT ROLL FY2020	*	167.88	2,000.00	

BAYW -- BAYW NDS-- TCESSNA

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		10/01/19	287	201910 310-51300-34000		*	3,633.83		
			OCT 19-	MGMT FEE					
		10/01/19	287	201910 310-51300-31300		*	208.33		
			OCT 19-	DI SSEMI NATI ON					
		10/01/19	287	201910 310-51300-49500		*	83.33		
			OCT 19-	WEBSI TE ADMI N					
		10/01/19	287	201910 310-51300-51000		*	20.50		
			OCT 19-	OFFI CE SUPPLI ES					
		10/01/19	287	201910 310-51300-42000		*	8.00		
			OCT 19-	POSTAGE					
		10/01/19	287	201910 310-51300-42500		*	92.30		
			OCT 19-	COPI ES					
		10/01/19	288	201910 320-53800-34000		*	1,321.83		
			OCT 19-	FI EL D SV					
								7,368.12	001171
GOVERNMENTAL MANAGEMENT SERVICES -									
10/01/19	00042	10/01/19	27100119	201909 320-53800-46200		*	2,882.50		
				JUL-SEP 19- QRT RETAI NAGE					
		10/01/19	27100119	201909 320-53800-46200		*	2,000.00		
			SEP 19-	LANDSCAPE SV					
								4,882.50	001172
TONY'S NURSERY & GARDEN									
10/01/19	00042	10/01/19	27100119	201910 320-53800-46200		*	15,108.33		
			OCT 19-	LANDSCAPE SV					
								15,108.33	001173
TONY'S NURSERY & GARDEN									
10/18/19	00029	10/04/19	0097597	201909 310-51300-31100		*	375.00		
				ENGI NEER THRU 10/4/19					
								375.00	001174
FORD ENGINEERS, INC.									
10/18/19	00036	9/20/19	27625	201909 320-53800-46000		*	1,750.00		
				TRENCH GROUND/INST CONDUIT					
		9/20/19	27626	201909 320-53800-46000		*	325.00		
				INSPECT/REPAIR LIGHT POST					
								2,075.00	001175
ORTIZ CONSTRUCTION SERVICES									
							TOTAL FOR BANK A	100,286.43	
							TOTAL FOR REGISTER	100,286.43	

**BAYWINDS**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**COMBINED BALANCE SHEET**  
September 30, 2019

	<u>Governmental Fund Types</u>		<u>Total Governmental Funds</u>
	<u>General</u>	<u>Debt Service</u>	
<b><u>Assets</u></b>			
Cash	\$51,527	---	\$51,527
Investments:			
State Board (Surplus)	\$152,235	---	\$152,235
<b>Series 2017A1/2</b>			
Reserve A-1	---	\$293,421	\$293,421
Reserve A-2	---	\$54,558	\$54,558
Interest A-1	---	\$37	\$37
Interest A-2	---	\$15	\$15
Revenue A-2	---	\$234,460	\$234,460
Principal A-1	---	\$26	\$26
Sinking A-2	---	\$6	\$6
Prepaid Expenses	\$24,407	---	\$24,407
<b>Total Assets</b>	<b><u>\$228,169</u></b>	<b><u>\$582,522</u></b>	<b><u>\$810,691</u></b>
<b><u>Liabilities</u></b>			
Accounts Payable	\$9,424	---	\$9,424
Accrued Expenditure	\$2,100	---	\$2,100
<b>Total Liabilities</b>	<b><u>\$11,524</u></b>	<b><u>\$0</u></b>	<b><u>\$11,524</u></b>
<b><u>Fund Balances:</u></b>			
Assigned for Debt Service	---	\$582,522	\$582,522
Unassigned	\$216,645	---	\$216,645
<b>Total Fund Balances</b>	<b><u>\$216,645</u></b>	<b><u>\$582,522</u></b>	<b><u>\$799,167</u></b>
<b>Total Liability &amp; Fund Balances</b>	<b><u>\$228,169</u></b>	<b><u>\$582,522</u></b>	<b><u>\$810,691</u></b>

**BAYWINDS**  
COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND  
Statement of Revenues & Expenditures  
For the Period Ended September 30, 2019

<u>DESCRIPTION</u>	<u>ADOPTED BUDGET</u>	<u>PRORATED BUDGET THRU 09/30/19</u>	<u>ACTUAL THRU 09/30/19</u>	<u>VARIANCE</u>
<b><u>Revenues</u></b>				
Maintenance Assessments	\$332,161	\$332,161	\$333,397	\$1,236
Interest income	\$0	\$0	\$2,235	\$2,235
Miscellaneous Revenue	\$0	\$0	\$25	\$25
FEMA Proceeds	\$0	\$0	\$79,375	\$79,375
<b>Total Revenues</b>	<b>\$332,161</b>	<b>\$332,161</b>	<b>\$415,032</b>	<b>\$82,871</b>
<b><u>Expenditures:</u></b>				
<b><u>Administrative:</u></b>				
Supervisor Fees	\$1,600	\$1,600	\$8,000	(\$6,400)
FICA Expense	\$122	\$122	\$612	(\$490)
Engineering Fees	\$5,000	\$5,000	\$4,865	\$135
Arbitrage	\$1,200	\$1,200	\$600	\$600
Dissemination	\$2,500	\$2,500	\$2,500	\$0
Assessment Roll	\$2,000	\$2,000	\$2,000	\$0
Attorney Fees	\$15,000	\$15,000	\$21,459	(\$6,459)
Annual Audit	\$3,600	\$3,600	\$3,500	\$100
Trustee Fees	\$6,000	\$6,000	\$10,000	(\$4,000)
Management Fees	\$42,336	\$42,336	\$42,336	\$0
Telephone	\$200	\$200	\$17	\$183
Postage	\$700	\$700	\$797	(\$97)
Printing & Binding	\$750	\$750	\$1,225	(\$475)
Insurance	\$6,356	\$6,356	\$5,778	\$578
Legal Advertising	\$750	\$750	\$428	\$322
Website Admin	\$500	\$500	\$500	(\$0)
Other Current Charges	\$650	\$650	\$298	\$352
Office Supplies	\$250	\$250	\$154	\$96
Dues, Licenses, Subscriptions	\$175	\$175	\$175	\$0
Capital Outlay	\$10,500	\$10,500	\$0	\$10,500
<b>Total Administrative</b>	<b>\$100,189</b>	<b>\$100,189</b>	<b>\$105,244</b>	<b>(\$5,055)</b>

**BAYWINDS**  
COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND  
Statement of Revenues & Expenditures  
For the Period Ended September 30, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/19	ACTUAL THRU 09/30/19	VARIANCE
<i>Field:</i>				
Field Management	\$15,400	\$15,400	\$15,400	(\$0)
Electric	\$5,000	\$5,000	\$2,800	\$2,200
Electric Repairs	\$2,000	\$2,000	\$175	\$1,825
Street Lighting	\$20,000	\$20,000	\$14,773	\$5,227
General Repairs & Maintenance	\$25,000	\$25,000	\$13,665	\$11,335
Landscape Maintenance	\$155,770	\$155,770	\$185,300	(\$29,530)
Landscape Contingency	\$57,500	\$57,500	\$128,417	(\$70,917)
Irrigation Repairs	\$8,000	\$8,000	\$1,800	\$6,200
Lake Maintenance	\$5,050	\$5,050	\$2,180	\$2,870
Plant Replacement	\$7,000	\$7,000	\$16,715	(\$9,715)
Holiday Decorations	\$14,000	\$14,000	\$18,636	(\$4,636)
Sidewalk Maintenance	\$9,225	\$9,225	\$9,525	(\$300)
Lake Debris Removal	\$1,000	\$1,000	\$0	\$1,000
Contingency	\$65,000	\$65,000	\$11,175	\$53,825
Capital Outlay	\$10,500	\$10,500	\$0	\$10,500
<b>Total Field</b>	<b>\$400,445</b>	<b>\$400,445</b>	<b>\$420,562</b>	<b>(\$20,117)</b>
<b>Total Expenditures</b>	<b>\$500,634</b>	<b>\$500,634</b>	<b>\$525,806</b>	<b>(\$25,171)</b>
Excess (deficiency) of revenues over (under) expenditures	(\$168,473)	(\$168,473)	(\$110,773)	\$57,700
Net change in Fund Balance	(\$168,473)	(\$168,473)	(\$110,773)	\$57,700
<b>Fund Balance - Beginning</b>	<b>\$170,474</b>		<b>\$327,418</b>	
<b>Fund Balance - Ending</b>	<b>\$2,000</b>		<b>\$216,645</b>	

# BAYWINDS

## COMMUNITY DEVELOPMENT DISTRICT DEBT SERVICE FUND

Series 2017A1/2 Special Assessment Refunding Bonds  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Period Ended September 30, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/19	ACTUAL THRU 09/30/19	VARIANCE
<b><u>Revenues</u></b>				
Special Assessments - On Roll	\$777,569	\$777,569	\$779,569	\$2,000
Interest Income	\$0	\$0	\$16,261	\$16,261
<b>Total Revenues</b>	<b>\$777,569</b>	<b>\$777,569</b>	<b>\$795,830</b>	<b>\$18,261</b>
<b><u>Expenditures</u></b>				
<b><u>Series 2017 A-1</u></b>				
Interest - 11/01	\$147,606	\$147,606	\$147,606	\$0
Interest - 5/01	\$147,606	\$147,606	\$147,606	\$0
Principal - 5/01	\$275,000	\$275,000	\$275,000	\$0
<b><u>Series 2017 A-2</u></b>				
Interest - 11/01	\$57,950	\$57,950	\$57,950	\$0
Interest - 5/01	\$57,950	\$57,950	\$57,950	\$0
Principal - 5/01	\$95,000	\$95,000	\$95,000	\$0
<b>Total Expenditures</b>	<b>\$781,113</b>	<b>\$781,113</b>	<b>\$781,113</b>	<b>\$0</b>
Excess (deficiency) of revenues over (under) expenditures	(\$3,544)	(\$3,544)	\$14,718	\$18,261
Net change in fund balance	(\$3,544)	(\$3,544)	\$14,718	\$18,261
<b>Fund Balance - Beginning</b>	<b>\$226,573</b>		<b>\$567,804</b>	
<b>Fund Balance - Ending</b>	<b>\$223,030</b>		<b>\$582,522</b>	

# BAYWINDS

Community Development District  
Tax Collections  
Fiscal Year Ending September 30, 2019

**Levied Assessments**

						Net Gross	\$332,161.34 \$349,643.52	\$776,912.08 \$817,802.19	\$1,109,073.42 \$1,167,445.71
Date Received	Gross Tax Received	Discounts/ (Penalties)	Commissions	Interest	Net Amount Received	General Fund 29.95%	Debt Service Fund 70.05%	Total 100.00%	
10/17/2018	\$1,419.44	\$74.52	\$13.45	\$0.00	\$1,331.47	\$398.77	\$932.70	\$1,331.47	
10/26/2018	\$0.00	\$0.00	\$0.00	\$5.90	\$5.90	\$1.77	\$4.13	\$5.90	
11/16/2018	\$48,440.54	\$1,937.59	\$465.03	\$0.00	\$46,037.92	\$13,788.10	\$32,249.82	\$46,037.92	
11/27/2018	\$83,628.51	\$3,345.05	\$802.83	\$0.00	\$79,480.63	\$23,804.01	\$55,676.62	\$79,480.63	
12/5/2018	\$858,090.93	\$34,322.59	\$8,237.69	\$0.00	\$815,530.65	\$244,246.91	\$571,283.74	\$815,530.65	
12/18/2018	\$104,491.18	\$4,051.43	\$1,004.39	\$0.00	\$99,435.36	\$29,780.34	\$69,655.02	\$99,435.36	
1/9/2019	\$19,685.84	\$695.50	\$189.91	\$0.00	\$18,800.43	\$5,630.62	\$13,169.81	\$18,800.43	
1/23/2019	\$0.00	\$0.00	\$0.00	\$599.99	\$599.99	\$179.69	\$420.30	\$599.99	
2/5/2019	\$1,104.48	\$44.18	\$10.60	\$0.00	\$1,049.70	\$314.38	\$735.32	\$1,049.70	
2/5/2019	\$12,212.71	\$279.40	\$119.33	\$0.00	\$11,813.98	\$3,538.22	\$8,275.76	\$11,813.98	
3/5/2019	\$1,184.13	\$11.39	\$11.73	\$0.00	\$1,161.01	\$347.72	\$813.29	\$1,161.01	
4/5/2019	\$11,082.41	\$0.00	\$110.83	\$0.00	\$10,971.58	\$3,285.93	\$7,685.65	\$10,971.58	
4/5/2019	\$592.89	\$0.00	\$5.92	\$0.00	\$586.97	\$175.79	\$411.18	\$586.97	
5/1/2019	\$0.00	\$0.00	\$0.00	\$44.14	\$44.14	\$13.22	\$30.92	\$44.14	
5/10/2019	\$9,935.50	(\$127.21)	\$100.63	\$0.00	\$9,962.08	\$2,983.59	\$6,978.49	\$9,962.08	
6/6/2019	\$4,071.00	(\$122.12)	\$41.93	\$0.00	\$4,151.19	\$1,243.26	\$2,907.93	\$4,151.19	
6/18/2019	\$11,506.15	(\$517.78)	\$120.24	\$0.00	\$11,903.69	\$3,565.09	\$8,338.60	\$11,903.69	
7/18/2019	\$0.00	\$0.00	\$0.00	\$99.73	\$99.73	\$99.73	\$0.00	\$99.73	
<b>TOTALS</b>	<b>\$1,167,445.71</b>	<b>\$43,994.54</b>	<b>\$11,234.51</b>	<b>\$749.76</b>	<b>\$1,112,966.42</b>	<b>\$333,397.14</b>	<b>\$779,569.28</b>	<b>\$1,112,966.42</b>	
						YTD collected:	100.00%	100.00%	100.00%
						Remaining balance to collect:	\$0.00	\$0.00	\$0.00

**V#15 001.300.20700.10100**

<b>To Debt Service</b>		
TRANSFERS TO DEBT SERVICE:		
DATE	AMOUNT	CHECK #
12/11/2018	\$660,147.02	1074
12/18/2018	\$69,655.02	1079
1/9/2019	\$13,874.27	1087
2/13/2019	\$9,431.38	1098
4/5/2019	\$8,205.65	1110
5/7/2019	\$7,009.41	1123
6/19/2019	\$11,246.53	1138
	<b>\$779,569.28</b>	
Amount Due \$	0.00	