

**BOBCAT TRAIL
COMMUNITY DEVELOPMENT DISTRICT**

JUNE 15, 2023

AGENDA PACKAGE

**Bobcat Trail Community Development District
Board of Supervisors**

Agenda Page 2

- Robert Etherton, Chair
- Janet Guyer, Vice Chair
- Jeffrey Brall, Assistant Secretary
- Richard Burke, Assistant Secretary
- Paul Fisher, Assistant Secretary

- Justin Faircloth, District Manager
- David Jackson, District Counsel
- Robert Dvorak, District Engineer
- Jacob Whitlock, Field Manager

Revised Agenda for Regular Meeting

Thursday, June 15, 2023 – 3:00 p.m.

- 1. Call to Order and Roll Call**
- 2. Approval of Agenda**
- 3. Public Comment (3) Minute Time Limit**
- 4. Approval of the Consent Agenda**
 - A. May 18, 2023 CDD Meeting Minutes
 - B. May 31, 2023 Financial Report and Payment Register
 - C. June 6, 2023 CDD Board Workshop Minutes
 - D. May 11, 2023 Landscape Committee Minutes
- 5. Old Business**
- 6. New Business**
 - A. Resident Concerns
 - B. Discussion of Irrigation Maintenance Agreement for Future Repairs
 - C. Consideration to Reschedule July 4, 2023 CDD Board Workshop to July 11, 2023
- 7. Manager's Report**
 - A. Acceptance of the Fiscal Year 2022 Audit
 - B. Discussion of Modified Tentative Fiscal Year 2024 Budget
 - C. Follow Up Items
- 8. Engineer's Report**
- 9. Attorney's Report**
- 10. Other Reports**
 - A. Infrastructure/Asset Management Committee (Board Workshop)
 - B. Landscape Committee
 - i. Discussion of LMP Invoice
 - C. Newsletter Supervisor
 - D. Finance Supervisor
 - E. Lakes and Roads Supervisor
 - i. SOLitude Reports
 - F. Maintenance Supervisor
 - G. Facilities Supervisor
 - H. HOA Updates
 - I. Commercial Properties
- 11. Public Comment (3) Minute Time Limit**
- 12. Adjournment**

The next CDD Meeting is scheduled to be held Thursday, July 20, 2023 at 3:00 p.m.

The Board requests those wishing to speak come forward and speak directly to the Board so that all items can be clearly heard.

District Office:

Inframark, Community Management Services
210 North University Drive, Suite 702
Coral Springs, Florida 33071
954-603-0033

Meeting Location:

Bobcat Trail Community Center
1352 Bobcat Trail Boulevard
North Port, Florida 34288
941-426-0808

Fourth Order of Business

4A

**MINUTES OF MEETING
BOBCAT TRAIL
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Bobcat Trail Community Development District was held Thursday, May 18, 2023 at 3:00 p.m. at the Bobcat Trail Community Center, located at 1352 Bobcat Trail Boulevard, North Port, Florida 34288.

Present and constituting a quorum were:

Robert Etherton	Chairman
Janet Guyer	Vice Chairperson
Jeffrey Brall	Assistant Secretary
Richard Burke	Assistant Secretary
Paul Fisher	Assistant Secretary

Also present were:

Justin Faircloth	District Manager (via phone)
Jacob Whitlock	Assistant District Manager
David Jackson	District Counsel
Members of the Public	

Following is a summary of the discussions and actions taken.

FIRST ORDER OF BUSINESS

Call to Order and Roll Call

Mr. Whitlock called the meeting to order and called the roll. A quorum was established.

SECOND ORDER OF BUSINESS

Approval of Agenda

The following items were added to the Agenda:

- Under 5B, Sidewalk Additions.
- Under 9Aii, Fairway Commons/CDD Agreement.

On MOTION by Mr. Burke, seconded by Mr. Etherton, with all in favor, the Agenda for the meeting was approved as amended. (5-0)

THIRD ORDER OF BUSINESS **Public Comment (3) Minute Time Limit**

- Mr. Scott Verrill commented on the April 20, 2023 minutes.

FOURTH ORDER OF BUSINESS **Approval of the Consent Agenda**

- A. April 20, 2023 CDD Meeting Minutes
- B. April 30, 2023 Financial Report and Payment Register
- C. May 2, 2023 CDD Board Workshop Minutes
- D. December 8, 2022, January 12, 2023, January 23, 2023 and February 9, 2023 Landscape Committee Minutes
- E. Ratification of Supervisor Burke's Credit Card Limit from \$3,000 to \$5,000

Mr. Whitlock requested any additions, corrections or deletions to the items listed under the Consent Agenda.

There being none,

On MOTION by Ms. Guyer, seconded by Mr. Burke, with all in favor, the Consent Agenda, consisting of the items listed above was approved. (5-0)

FIFTH ORDER OF BUSINESS **Old Business**

- A. Discussion of Oak Tree Removal Before Sidewalks are Repaired
- B. Sidewalk Additions
- Mr. Brall provided comments on the Oak Tree removal with the sidewalk work.

On MOTION by Ms. Guyer, seconded by Mr. Brall, with all in favor, a not to exceed amount of \$3,000 for additional sidewalk repairs for a total not to exceed amount of \$30,560 with Construction Management Services, was approved. (5-0)

SIXTH ORDER OF BUSINESS **New Business**

- A. Resident Concerns
 - i. Dead Tree Removal on Royal Palm

Mr. Etherton MOVED to approve removal of a dead tree from behind 3265 Royal Palm in the amount of \$3,200, to be coded to Lakes & Roads-Miscellaneous Maintenance, and Ms. Guyer seconded the motion.

There being no further discussion,

On VOICE vote with Mr. Etherton, Ms. Guyer and Mr. Fisher voting aye, and Mr. Brall and Mr. Burke voting nay, the prior motion was approved. (3-2)

ii. 2177 Silver Palm Road Erosion Concerns

iii. 1926 Silver Palm Road Stormwater System Concern

- The Board discussed erosion concerns behind 1926 and 2177 Silver Palm Road along with possible flooding concerns along Silver Palm. Mr. Faircloth inquired about when the stormwater system was last inspected. He noted specifically, the interconnect pipes to ensure the stormwater system is functioning as designed.
- Inframark will continue to monitor erosion concerns and report any visible evidence of sediment in the pipes.

SEVENTH ORDER OF BUSINESS

Manager's Report

A. Report on Number of Registered Voters (811)

Mr. Whitlock presented the annual report to the Board for their information.

B. Consideration of Resolution 2023-07, Amending the Fiscal Year 2023 Budget

- Ms. Guyer inquired about the movement of Reserves, which Mr. Faircloth noted would occur at the end of the Fiscal Year when the fund balances are designated.

On MOTION by Mr. Etherton, seconded by Mr. Burke, with all in favor, Resolution 2023-07, Amending the District's General Fund Budget for Fiscal Year 2023, was adopted. (5-0)

C. Distribution of the Proposed Budget for Fiscal Year 2024 and Consideration of Resolution 2023-08 Approving the Budget and Setting the Public Hearing

- Mr. Faircloth reviewed the draft Fiscal Year 2024 Budget with the Board.

On MOTION by Mr. Brall, seconded by Mr. Fisher, with all in favor, the Fiscal Year 2024 Budget was approved as presented. (5-0)

On MOTION by Mr. Etherton, seconded by Ms. Guyer, with all in favor, Resolution 2023-08, Approving the Budget for Fiscal Year 2024 and Setting a Public Hearing thereon Pursuant to Florida Law, to be held Thursday, August 17, 2023 at 3:00 p.m. at the Bobcat Trail Community Center, located at 1352 Bobcat Trail Boulevard, North Port, Florida 34288, was adopted. (5-0)

D. Field Management Report

- Mr. Whitlock reviewed the Field Management Report with the Board.

E. Follow Up Items

- Mr. Faircloth updated the Board on his communication with Mr. Smith regarding the Golf Course.
- Mr. Faircloth inquired about missing documents associated with the contract with Josh Brown Landscape Maintenance, Inc. He noted the COI documents were outstanding, and Workers Compensation COI should meet the requirements outlined in the signed addendum.
 - Mr. Burke noted he would follow up with Mr. Brown to obtain the required documents.

EIGHTH ORDER OF BUSINESS**Engineer's Report****A. Detail for Collecting & Connecting Resident Drainage to the CDD Stormwater System**

- Mr. Faircloth and Mr. Jackson discussed progress on stormwater rules and guidelines. Mr. Faircloth recommended that Mr. Jackson continue developing the rules and guidelines, and circulate them to Ms. Guyer, Mr. Dvorak and himself, for all to review and discuss for presentation and consideration by the Board.

NINTH ORDER OF BUSINESS**Attorney's Report****A. Golf Course Update****i. Settlement Discussion****ii. Fairway Commons/CDD Agreement**

- Mr. Jackson discussed Golf Course related matters with the Board.

B. Entrance Monument Update

This item was not addressed.

C. Broken Sidewalk Update

- Mr. Jackson provided comments on this item earlier in the meeting.

TENTH ORDER OF BUSINESS**Other Reports****A. Infrastructure/Asset Management Committee (Board Workshop)**

There being no report, the next item followed.

B. Landscape Committee

- Mr. Brall noted planting would begin along the main Boulevard next week.

C. Newsletter Supervisor**D. Finance Supervisor**

There being no reports, the next item followed.

E. Lakes and Roads Supervisor**i. SOLitude Reports**

- Mr. Faircloth commented he requested Mr. Whitlock work with Ms. Guyer on the scope of services for lake management, and that proposals should hopefully be received in time for the next meeting.

F. Maintenance Supervisor

- Mr. Burke provided updates.

i. Central Florida Stairlift, LLC – Pool Chair Lift Proposal

On MOTION by Mr. Burke, seconded by Mr. Brall, with all in favor, the Proposal from Central Florida Stairlift, LLC in the amount of \$6,995 for a new pool chairlift was approved. (5-0)

G. Facilities Supervisor

- Mr. Etherton provided updates on office closures, and noted he would not be present for the June meeting.

H. HOA Updates

There being no report, the next item followed.

I. Commercial Properties

- Mr. Brall noted that Goodwill had a tree removed in the buffer zone, and an area was cleared. Mr. Faircloth recommended the attorney send a letter to Goodwill notifying them of the trespass issue, and to protect the District's interests of the buffer zone going forward, and the Board concurred with this request.

ELEVENTH ORDER OF BUSINESS**Public Comment (3) Minute Time Limit**

- Residents inquired about Hurricane Ian clean up, roadways, the stormwater system, Landscape Committee Minutes and items regarding the Golf Course.
 - The Board requested Mr. Faircloth follow up with Mr. Smith regarding the Golf Course easement agreement.

192 **TWELFTH ORDER OF BUSINESS**
193 There being no further business,

Adjournment

194
195
196
197
198
199
200
201
202
203
204

On MOTION by Mr. Etherton, seconded by Mr. Brall, with all in favor, the meeting was adjourned at 5:14 p.m.
--

Robert Etherton
Chairman

4B

**Bobcat Trail
Community Development District**

Financial Report

May 31, 2023

Prepared by



BOBCAT TRAIL
Community Development District

Table of Contents

FINANCIAL STATEMENTS

Balance Sheet - All Funds Page 1

Statement of Revenues, Expenditures and Changes in Fund Balance

 General Fund Page 2 - 4

 Trend Report Page 5 - 9

 Debt Service Funds Page 10

SUPPORTING SCHEDULES

Special Assessments - Collection Schedule Page 11

Bank Reconciliation (Bank United) Page 12

Bank Statement (Bank United) Page 13 - 17

Cash and Investment Report Page 18

Check Register Page 19 - 23

Cash Flow Page 24 - 26

Reserve Report Page 27

**Bobcat Trail
Community Development District**

Financial Statements

(Unaudited)

May 31, 2023

Balance Sheet
May 31, 2023

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2017 DEBT SERVICE FUND	TOTAL
<u>ASSETS</u>			
Cash - Checking Account	\$ 219,390	\$ -	\$ 219,390
Accounts Receivable	159	-	159
Due From Other Funds	-	974	974
Investments:			
Money Market Account	968,501	-	968,501
Reserve Fund	-	22,805	22,805
Revenue Fund	-	46,729	46,729
Prepaid Items	5,899	-	5,899
Deposits	216	-	216
TOTAL ASSETS	\$ 1,194,165	\$ 70,508	\$ 1,264,673
<u>LIABILITIES</u>			
Accounts Payable	\$ 2,447	\$ -	\$ 2,447
Accrued Expenses	8,527	-	8,527
Accrued Taxes Payable	16	-	16
Due To Other Funds	974	-	974
TOTAL LIABILITIES	11,964	-	11,964
<u>FUND BALANCES</u>			
Nonspendable:			
Prepaid Items	5,899	-	5,899
Deposits	216	-	216
Restricted for:			
Debt Service	-	70,508	70,508
Assigned to:			
Operating Reserves	47,000	-	47,000
Reserves - Activity Center	56,720	-	56,720
Reserves - CAM/Fence Construction	10,000	-	10,000
Reserves - Gate	24,800	-	24,800
Reserves - Gatehouse/Equipment	10,000	-	10,000
Reserves - Lakes	205,000	-	205,000
Reserves - Pools	25,000	-	25,000
Reserves - Roadways	500,959	-	500,959
Reserve - Security Features	15,000	-	15,000
Reserves - Vehicle	3,407	-	3,407
Unassigned:	278,200	-	278,200
TOTAL FUND BALANCES	\$ 1,182,201	\$ 70,508	\$ 1,252,709
TOTAL LIABILITIES & FUND BALANCES	\$ 1,194,165	\$ 70,508	\$ 1,264,673

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending May 31, 2023

ACCOUNT DESCRIPTION	AMENDED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF AMENDED BUD	MAY-23 ACTUAL
REVENUES						
Interest - Investments	\$ 3,217	\$ 2,145	\$ 22,083	\$ 19,938	686.45%	\$ 3,976
Special Events	500	333	165	(168)	33.00%	-
Interest - Tax Collector	1,000	667	2,383	1,716	238.30%	-
Rents or Royalties	400	267	94	(173)	23.50%	-
Special Assmnts- Tax Collector	769,563	769,563	728,479	(41,084)	94.66%	3,056
Special Assmnts- Other	110,332	110,332	104,449	(5,883)	94.67%	438
Special Assmnts- Discounts	(35,196)	(35,196)	(30,581)	4,615	86.89%	43
Other Miscellaneous Revenues	2,000	1,333	4,166	2,833	208.30%	125
Gate Bar Code/Remotes	2,000	1,333	1,624	291	81.20%	239
Insurance Reimbursements	-	-	39,425	39,425	0.00%	-
TOTAL REVENUES	853,816	850,777	872,287	21,510	102.16%	7,877
EXPENDITURES						
Administration						
P/R-Board of Supervisors	12,000	8,000	10,800	(2,800)	90.00%	1,800
FICA Taxes	918	612	826	(214)	89.98%	138
ProfServ-Engineering	25,000	16,667	8,585	8,082	34.34%	-
ProfServ-Legal Services	15,000	10,000	14,284	(4,284)	95.23%	-
ProfServ-Trustee Fees	3,717	3,717	4,041	(324)	108.72%	-
Auditing Services	4,300	4,300	4,300	-	100.00%	4,300
Insurance - General Liability	19,000	19,000	16,006	2,994	84.24%	-
Legal Advertising	1,000	667	524	143	52.40%	131
Miscellaneous Services	1,000	667	4,700	(4,033)	470.00%	2,200
Misc-Assessment Collection Cost	13,198	13,198	12,030	1,168	91.15%	53
Misc-Web Hosting	2,000	1,333	3,860	(2,527)	193.00%	-
Annual District Filing Fee	175	175	175	-	100.00%	-
Total Administration	97,308	78,336	80,131	(1,795)	82.35%	8,622
Other General Govt Services						
ProfServ-Mgmt Consulting	53,045	35,363	35,363	-	66.67%	4,420
ProfServ-Special Assessment	6,365	6,365	6,365	-	100.00%	-
ProfServ-E-mail Maintenance	2,000	1,333	1,085	248	54.25%	135
Postage and Freight	300	200	238	(38)	79.33%	44
Printing and Binding	900	600	91	509	10.11%	1
Office Supplies	500	333	18	315	3.60%	-
Total Other General Govt Services	63,110	44,194	43,160	1,034	68.39%	4,600
Landscape Services						
Contracts-Landscape	142,047	94,698	96,414	(1,716)	67.87%	11,956
Contracts-Trees & Trimming	1,000	667	-	667	0.00%	-
R&M-Irrigation	10,000	6,667	9,727	(3,060)	97.27%	1,277
R&M-Landscape Renovations	10,000	6,667	15,214	(8,547)	152.14%	9,000
R&M-Plant Replacement	6,000	4,000	3,081	919	51.35%	1,650

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending May 31, 2023

ACCOUNT DESCRIPTION	AMENDED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF AMENDED BUD	MAY-23 ACTUAL
R&M-Emergency & Disaster Relief	130,000	130,000	194,659	(64,659)	149.74%	-
R&M-Landscape Lighting	3,000	2,000	303	1,697	10.10%	-
R&M-Phase III	40,000	26,667	-	26,667	0.00%	-
Misc-Holiday Lighting	850	850	383	467	45.06%	-
Total Landscape Services	342,897	272,216	319,781	(47,565)	93.26%	23,883
<u>Utilities</u>						
Electricity - Streetlights	3,000	2,000	2,311	(311)	77.03%	364
Electricity - Gate	2,500	1,667	1,863	(196)	74.52%	47
Electricity - Irrigation	10,000	6,667	3,645	3,022	36.45%	793
Electricity-Pool	15,000	10,000	-	10,000	0.00%	-
Total Utilities	30,500	20,334	7,819	12,515	25.64%	1,204
<u>Gatehouse</u>						
Contracts-Security Services	86,000	57,333	51,192	6,141	59.53%	5,899
Communication - Telephone	4,300	2,867	2,168	699	50.42%	275
Utility - Water & Sewer	850	567	448	119	52.71%	56
R&M-Gate	2,000	1,333	3,857	(2,524)	192.85%	367
R&M-Emergency & Disaster Relief	-	-	4,755	(4,755)	0.00%	-
R&M-Access&Surveillance Systems	1,500	1,000	928	72	61.87%	116
Misc-Bar Codes	4,100	2,733	3,715	(982)	90.61%	-
Op Supplies - Gatehouse	750	500	-	500	0.00%	-
Reserve - Gate	2,800	2,800	-	2,800	0.00%	-
Total Gatehouse	102,300	69,133	67,063	2,070	65.56%	6,713
<u>Lakes and Roads</u>						
Contracts-Lakes	38,484	25,656	26,728	(1,072)	69.45%	3,345
R&M-Lake	10,000	6,667	-	6,667	0.00%	-
R&M-Road Cleaning	4,775	3,183	4,745	(1,562)	99.37%	-
R&M-Sealcoating	1,046	1,046	-	1,046	0.00%	-
R&M-Sidewalks	4,500	3,000	-	3,000	0.00%	-
R&M-Stormwater System	10,000	6,667	-	6,667	0.00%	-
R&M-Invasive Plant Maintenance	2,000	1,333	-	1,333	0.00%	-
Miscellaneous Maintenance	5,000	3,333	-	3,333	0.00%	-
Reserve - Lakes	5,000	5,000	-	5,000	0.00%	-
Total Lakes and Roads	80,805	55,885	31,473	24,412	38.95%	3,345
<u>Community Center</u>						
Payroll-Hourly	22,838	15,225	14,986	239	65.62%	1,712
FICA Taxes	1,747	1,165	1,146	19	65.60%	131
Contracts-Other Services	1,600	1,067	744	323	46.50%	-
Contracts-Cleaning Services	12,500	8,333	8,350	(17)	66.80%	960
Utility - Other	5,400	3,600	3,561	39	65.94%	449
Electricity - General	5,400	3,600	3,449	151	63.87%	643
Utility - Water & Sewer	5,000	3,333	3,486	(153)	69.72%	253

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending May 31, 2023

ACCOUNT DESCRIPTION	AMENDED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF AMENDED BUD	MAY-23 ACTUAL
Insurance - Property	12,500	12,500	12,474	26	99.79%	-
R&M-Pest Control	550	413	270	143	49.09%	-
R&M-Tennis Courts	500	333	673	(340)	134.60%	-
R&M-Fitness Equipment	2,000	1,333	504	829	25.20%	-
R&M-Maintenance	4,000	2,667	2,284	383	57.10%	515
Misc-Contingency	800	533	205	328	25.63%	-
Cleaning Services	1,200	800	-	800	0.00%	-
Supplies - Misc.	3,500	2,333	883	1,450	25.23%	-
Total Community Center	79,535	57,235	53,015	4,220	66.66%	4,663
<u>Pools and Maintenance</u>						
Payroll-Hourly	23,100	15,400	13,666	1,734	59.16%	1,806
FICA Taxes	1,767	1,178	1,045	133	59.14%	138
Contracts-Pools	9,000	6,000	5,655	345	62.83%	732
Utility - Gas	800	533	129	404	16.13%	16
Utility - Water & Sewer	7,100	4,733	4,721	12	66.49%	311
R&M-Pools	4,800	3,200	2,150	1,050	44.79%	400
R&M-Vehicles	1,000	667	117	550	11.70%	53
R&M-Community Maintenance	13,100	8,733	6,227	2,506	47.53%	1,031
R&M-Emergency & Disaster Relief	-	-	9,180	(9,180)	0.00%	9,074
R&M-Pressure Reducing Valve	3,000	2,000	1,064	936	35.47%	-
Capital Outlay	10,000	10,000	6,220	3,780	62.20%	-
Total Pools and Maintenance	73,667	52,444	50,174	2,270	68.11%	13,561
TOTAL EXPENDITURES	870,122	649,777	652,616	(2,839)	75.00%	66,591
Excess (deficiency) of revenues						
Over (under) expenditures	(16,306)	201,000	219,671	18,671	-1347.18%	(58,714)
<u>OTHER FINANCING SOURCES (USES)</u>						
Contribution to (Use of) Fund Balance	(16,306)	-	-	-	0.00%	-
TOTAL FINANCING SOURCES (USES)	(16,306)	-	-	-	0.00%	-
Net change in fund balance	\$ (16,306)	\$ 201,000	\$ 219,671	\$ 18,671	-1347.18%	\$ (58,714)
FUND BALANCE, BEGINNING (OCT 1, 2022)	962,530	962,530	962,530			
FUND BALANCE, ENDING	\$ 946,224	\$ 1,163,530	\$ 1,182,201			

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending May 31, 2023

														TOTAL	
Account Description	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Budget	Jul Budget	Aug Budget	Sep Budget	Actual Thru 5/31/2023	Adopted Budget	
Revenues															
Interest - Investments	\$ 1,544	\$ 1,389	\$ 1,888	\$ 2,912	\$ 3,127	\$ 3,774	\$ 3,469	\$ 3,976	\$ 268	\$ 268	\$ 268	\$ 268	\$ 22,083	\$ 3,217	
Special Events	-	165	-	-	-	-	-	-	42	42	42	42	165	500	
Interest - Tax Collector	40	-	-	-	2,343	-	-	-	83	83	83	83	2,383	1,000	
Rents or Royalties	-	94	-	-	-	-	-	-	33	33	33	33	94	400	
Special Assmnts- Tax Collector	-	196,762	429,986	40,650	20,108	10,096	27,822	3,056	-	-	-	-	728,479	769,563	
Special Assmnts- Other	-	28,212	61,651	5,828	2,883	1,448	3,989	438	-	-	-	-	104,449	110,332	
Special Assmnts- Discounts	-	(9,105)	(19,662)	(1,561)	(520)	(138)	363	43	-	-	-	-	(30,581)	(35,196)	
Other Miscellaneous Revenues	-	31	-	1,593	75	742	1,600	125	167	167	167	167	4,166	2,000	
Gate Bar Code/Remotes	-	304	332	187	323	239	-	239	167	167	167	167	1,624	2,000	
Insurance Reimbursements	-	-	-	35,681	-	3,744	-	-	-	-	-	-	39,425	-	
Total Revenues	1,584	217,852	474,195	85,290	28,339	19,905	37,243	7,877	760	760	760	760	872,287	853,816	
Expenditures															
Administrative															
P/R-Board of Supervisors	1,000	1,000	1,000	1,000	2,000	2,000	1,000	1,800	1,000	1,000	1,000	1,000	10,800	12,000	
FICA Taxes	77	77	77	77	153	153	77	138	77	77	77	77	826	918	
ProfServ-Engineering	-	2,875	500	-	315	3,035	1,860	-	2,083	2,083	2,083	2,083	8,585	25,000	
ProfServ-Legal Services	-	1,750	3,000	688	3,313	5,534	-	-	1,250	1,250	1,250	1,250	14,284	15,000	
ProfServ-Trustee Fees	3,717	(3,717)	4,041	-	-	-	-	-	-	-	-	-	4,041	3,717	
Auditing Services	-	-	-	-	-	-	-	4,300	-	-	-	-	4,300	4,300	
Insurance - General Liability	16,006	-	-	-	-	-	-	-	-	-	-	-	16,006	19,000	
Legal Advertising	248	146	-	-	-	-	-	131	83	83	83	83	524	1,000	
Miscellaneous Services	-	-	-	2,500	-	-	-	2,200	83	83	83	83	4,700	1,000	
Misc-Assessment Collection Cost	-	3,238	7,080	674	337	171	477	53	-	-	-	-	12,030	13,198	
Misc-Web Hosting	159	3,224	159	159	159	-	-	-	167	167	167	167	3,860	2,000	
Annual District Filing Fee	175	-	-	-	-	-	-	-	-	-	-	-	175	175	
Total Administrative	21,382	8,593	15,857	5,098	6,277	10,893	3,414	8,622	4,743	4,743	4,743	4,743	80,131	97,308	

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending May 31, 2023

Account Description	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Budget	Jul Budget	Aug Budget	Sep Budget	TOTAL	
													Actual Thru 5/31/2023	Adopted Budget
<u>Other General Govt Services</u>														
ProfServ-Mgmt Consulting	4,420	4,420	4,420	4,420	4,420	4,420	4,420	4,420	4,420	4,420	4,420	4,420	35,363	53,045
ProfServ-Special Assessment	-	-	6,365	-	-	-	-	-	-	-	-	-	6,365	6,365
ProfServ-E-mail Maintenance	143	135	135	135	135	135	135	135	167	167	167	167	1,085	2,000
Postage and Freight	15	35	19	35	25	22	42	44	25	25	25	25	238	300
Printing and Binding	6	11	11	13	-	23	25	1	75	75	75	75	91	900
Office Supplies	3	-	15	-	-	-	-	-	42	42	42	42	18	500
Total Other General Govt Services	4,587	4,601	10,965	4,603	4,580	4,600	4,622	4,600	4,729	4,729	4,729	4,729	43,160	63,110
<u>Landscape Services</u>														
Contracts-Landscape	11,837	11,837	11,837	11,837	11,837	11,837	13,435	11,956	11,837	11,837	11,837	11,837	96,414	142,047
Contracts-Trees & Trimming	-	-	-	-	-	-	-	-	83	83	83	83	-	1,000
R&M-Irrigation	2,973	1,610	330	885	719	1,100	832	1,277	833	833	833	833	9,727	10,000
R&M-Landscape Renovations	132	2,227	-	-	4,951	(1,596)	500	9,000	833	833	833	833	15,214	10,000
R&M-Plant Replacement	1,233	-	-	-	-	198	-	1,650	500	500	500	500	3,081	6,000
R&M-Emergency & Disaster Relief	64,832	40,235	42,454	13,034	3,243	13,695	17,166	-	-	-	-	-	194,659	-
R&M-Landscape Lighting	-	-	-	303	-	-	-	-	250	250	250	250	303	3,000
R&M-Phase III	-	-	-	-	-	-	-	-	3,333	3,333	3,333	3,333	-	40,000
Misc-Holiday Lighting	-	107	74	201	-	-	-	-	-	-	-	-	383	850
Total Landscape Services	81,007	56,016	54,695	26,260	20,750	25,234	31,933	23,883	17,669	17,669	17,669	17,669	319,781	212,897
<u>Utilities</u>														
Electricity - Streetlights	257	133	417	234	325	300	282	364	250	250	250	250	2,311	3,000
Electricity - Gate	37	482	273	336	290	275	122	47	208	208	208	208	1,863	2,500
Electricity - Irrigation	91	175	393	299	509	500	885	793	833	833	833	833	3,645	10,000
Electricity-Pool	-	-	-	-	-	-	-	-	1,250	1,250	1,250	1,250	-	15,000
Total Utilities	385	790	1,083	869	1,124	1,075	1,289	1,204	2,541	2,541	2,541	2,541	7,819	30,500

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending May 31, 2023

													TOTAL	
Account Description	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Budget	Jul Budget	Aug Budget	Sep Budget	Actual Thru 5/31/2023	Adopted Budget
<u>Gatehouse</u>														
Contracts-Security Services	7,232	7,232	7,232	5,899	5,899	5,899	5,899	5,899	7,167	7,167	7,167	7,167	51,192	86,000
Communication - Telephone	202	300	291	275	275	275	275	275	358	358	358	358	2,168	4,300
Utility - Water & Sewer	56	56	56	56	56	56	56	56	71	71	71	71	448	850
R&M-Gate	64	1,703	1,214	-	274	236	-	367	167	167	167	167	3,857	2,000
R&M-Emergency & Disaster Relief	-	-	-	4,755	-	-	-	-	-	-	-	-	4,755	-
R&M-Access&Surveillance Systems	116	116	116	116	116	116	116	116	125	125	125	125	928	1,500
Misc-Bar Codes	-	-	-	-	1,720	1,995	-	-	342	342	342	342	3,715	4,100
Op Supplies - Gatehouse	-	-	-	-	-	-	-	-	63	63	63	63	-	750
Reserve - Gate	-	-	-	-	-	-	-	-	-	-	-	-	-	2,800
Total Gatehouse	7,670	9,407	8,909	11,101	8,340	8,577	6,346	6,713	8,293	8,293	8,293	8,293	67,063	102,300
<u>Lakes and Roads</u>														
Contracts-Lakes	3,336	3,336	3,341	3,341	3,341	3,341	3,345	3,345	3,207	3,207	3,207	3,207	26,728	38,484
R&M-Lake	-	-	-	-	-	-	-	-	833	833	833	833	-	10,000
R&M-Road Cleaning	-	585	-	-	585	3,575	-	-	398	398	398	398	4,745	4,775
R&M-Sealcoating	-	-	-	-	-	-	-	-	-	-	-	-	-	60,697
R&M-Sidewalks	-	-	-	-	7,800	(7,800)	-	-	375	375	375	375	-	4,500
R&M-Stormwater System	-	-	-	-	-	-	-	-	833	833	833	833	-	10,000
R&M-Invasive Plant Maintenance	-	-	-	-	-	-	-	-	167	167	167	167	-	2,000
R&M-Street/Gutter Repairs	-	-	-	-	5,615	(5,615)	-	-	-	-	-	-	-	26,667
Miscellaneous Maintenance	-	-	-	-	-	-	-	-	417	417	417	417	-	5,000
Reserve - Lakes	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000
Total Lakes and Roads	3,336	3,921	3,341	3,341	17,341	(6,499)	3,345	3,345	6,230	6,230	6,230	6,230	31,473	167,123
<u>Community Center</u>														
Payroll-Hourly	926	1,736	2,125	1,747	1,920	2,896	1,924	1,712	1,903	1,903	1,903	1,903	14,986	22,838
FICA Taxes	71	133	163	134	147	222	147	131	146	146	146	146	1,146	1,747
Contracts-Other Services	60	-	-	60	-	230	394	-	133	133	133	133	744	1,600
Contracts-Cleaning Services	1,100	1,110	1,080	1,080	1,060	880	1,080	960	1,042	1,042	1,042	1,042	8,350	12,500
Utility - Other	460	457	390	450	452	452	452	449	450	450	450	450	3,561	5,400

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending May 31, 2023

Account Description	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Budget	Jul Budget	Aug Budget	Sep Budget	TOTAL	
													Actual Thru 5/31/2023	Adopted Budget
Electricity - General	380	416	392	365	364	360	530	643	450	450	450	450	3,449	5,400
Utility - Water & Sewer	1,319	281	342	340	373	174	404	253	417	417	417	417	3,486	5,000
Insurance - Property	12,474	-	-	-	-	-	-	-	-	-	-	-	12,474	12,500
R&M-Pest Control	135	-	-	135	-	-	-	-	-	138	-	-	270	550
R&M-Tennis Courts	-	-	245	428	-	-	-	-	42	42	42	42	673	500
R&M-Fitness Equipment	-	-	177	-	177	150	-	-	167	167	167	167	504	2,000
R&M-Maintenance	411	-	-	-	880	478	-	515	333	333	333	333	2,284	4,000
Misc-Contingency	-	-	-	15	190	-	-	-	67	67	67	67	205	800
Cleaning Services	-	-	-	-	-	-	-	-	100	100	100	100	-	1,200
Supplies - Misc.	-	270	-	114	287	178	34	-	292	292	292	292	883	3,500
Total Community Center	17,336	4,403	4,914	4,868	5,850	6,020	4,965	4,663	5,542	5,680	5,542	5,542	53,015	79,535
<u>Pools and Maintenance</u>														
Payroll-Hourly	477	1,578	2,061	1,589	1,455	3,019	1,681	1,806	1,925	1,925	1,925	1,925	13,666	23,100
FICA Taxes	36	121	158	122	111	231	129	138	147	147	147	147	1,045	1,767
Contracts-Pools	665	665	665	732	732	732	732	732	750	750	750	750	5,655	9,000
Utility - Gas	16	16	16	16	16	16	16	16	67	67	67	67	129	800
Utility - Water & Sewer	367	1,735	836	835	668	(324)	292	311	592	592	592	592	4,721	7,100
R&M-Pools	138	-	-	832	780	-	-	400	400	400	400	400	2,150	4,800
R&M-Vehicles	-	-	32	31	-	-	-	53	83	83	83	83	117	1,000
R&M-Community Maintenance	75	1,210	1,047	72	1,098	1,551	144	1,031	1,092	1,092	1,092	1,092	6,227	13,100
R&M-Emergency & Disaster Relief	-	-	106	-	-	-	-	9,074	-	-	-	-	9,180	-
R&M-Pressure Reducing Valve	-	-	-	-	-	1,064	-	-	250	250	250	250	1,064	3,000
Capital Outlay	-	-	-	6,220	-	-	-	-	-	-	-	-	6,220	10,000
Total Pools and Maintenance	1,774	5,325	4,921	10,449	4,860	6,289	2,994	13,561	5,306	5,306	5,306	5,306	50,174	73,667
Total Expenditures	137,477	93,056	104,685	66,589	69,122	56,189	58,908	66,591	55,053	55,191	55,053	55,053	652,616	826,440

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending May 31, 2023

Account Description	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Budget	Jul Budget	Aug Budget	Sep Budget	TOTAL	
													Actual Thru 5/31/2023	Adopted Budget
Excess (deficiency) of revenues														
Over (under) expenditures	(135,893)	124,796	369,510	18,701	(40,783)	(36,284)	(21,665)	(58,714)	(54,293)	(54,431)	(54,293)	(54,293)	219,671	27,376
<u>Other Financing Sources (Uses)</u>														
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-	-	(54,293)	(54,431)	(54,293)	(54,293)	-	27,376
Total Financing Sources (Uses)	-	-	-	-	-	-	-	-	(54,293)	(54,431)	(54,293)	(54,293)	-	27,376
Net change in fund balance	\$ (135,893)	\$ 124,796	\$ 369,510	\$ 18,701	\$ (40,783)	\$ (36,284)	\$ (21,665)	\$ (58,714)	\$ (54,293)	\$ (54,431)	\$ (54,293)	\$ (54,293)	\$ 219,671	\$ 27,376
Fund Balance, Beginning (Oct 1, 2022)													962,530	962,530
Fund Balance, Ending													\$ 1,182,201	\$ 989,906

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending May 31, 2023

ACCOUNT DESCRIPTION	AMENDED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF AMENDED BUD	MAY-23 ACTUAL
REVENUES						
Interest - Investments	\$ 12	\$ 8	\$ 6	\$ (2)	50.00%	\$ 1
Special Assmnts- Tax Collector	245,899	245,899	232,774	(13,125)	94.66%	976
Special Assmnts- Discounts	(9,836)	(9,836)	(8,546)	1,290	86.88%	12
TOTAL REVENUES	236,075	236,071	224,234	(11,837)	94.98%	989
EXPENDITURES						
Administration						
Misc-Assessment Collection Cost	3,688	3,688	3,362	326	91.16%	15
Total Administration	3,688	3,688	3,362	326	91.16%	15
Debt Service						
Principal Debt Retirement	190,000	190,000	189,000	1,000	99.47%	189,000
Principal Prepayments	-	-	2,000	(2,000)	0.00%	1,000
Interest Expense	39,897	39,897	39,883	14	99.96%	19,934
Total Debt Service	229,897	229,897	230,883	(986)	100.43%	209,934
TOTAL EXPENDITURES	233,585	233,585	234,245	(660)	100.28%	209,949
Excess (deficiency) of revenues						
Over (under) expenditures	2,490	2,486	(10,011)	(12,497)	-402.05%	(208,960)
OTHER FINANCING SOURCES (USES)						
Contribution to (Use of) Fund Balance	2,490	-	-	-	0.00%	-
TOTAL FINANCING SOURCES (USES)	2,490	-	-	-	0.00%	-
Net change in fund balance	\$ 2,490	\$ 2,486	\$ (10,011)	\$ (12,497)	-402.05%	\$ (208,960)
FUND BALANCE, BEGINNING (OCT 1, 2022)	80,519	80,519	80,519			
FUND BALANCE, ENDING	\$ 83,009	\$ 83,005	\$ 70,508			

**Bobcat Trail
Community Development District**

Supporting Schedules

May 31, 2023

Community Development District

Non-Ad Valorem Special Assessments
 (Sarasota County Tax Collector - Monthly Collection Distributions)
 For the Fiscal Year Ending September 30, 2023

					ALLOCATION		
DATE RECEIVED	NET AMOUNT RECEIVED	DISCOUNT/ (PENALTIES) AMOUNT	COLLECTION COSTS	GROSS AMOUNT RECEIVED	RESIDENTIAL GENERAL FUND ASSESSMENTS	BOBCAT VILLAGE GENERAL FUND ASSESSMENTS	DEBT SERVICE SERIES 2017 ASSESSMENTS
Assessments Levied FY 2023				\$1,125,794	\$769,556	\$110,339	\$245,899
Allocation %				100%	68%	10%	22%
11/23/22	\$ 125,804	\$ 5,463	\$ 1,916	\$ 133,184	\$ 91,040	\$ 13,053	\$ 29,090
11/30/22	\$ 146,248	\$ 6,187	\$ 2,227	\$ 154,662	\$ 105,722	\$ 15,158	\$ 33,782
12/29/22	\$ 548,233	\$ 23,191	\$ 8,349	\$ 579,773	\$ 396,314	\$ 56,823	\$ 126,636
12/30/22	\$ 46,584	\$ 1,966	\$ 709	\$ 49,259	\$ 33,672	\$ 4,828	\$ 10,759
01/31/23	\$ 56,608	\$ 1,997	\$ 862	\$ 59,467	\$ 40,650	\$ 5,828	\$ 12,989
02/28/23	\$ 28,319	\$ 666	\$ 431	\$ 29,416	\$ 20,108	\$ 2,883	\$ 6,425
03/31/23	\$ 14,374	\$ 177	\$ 219	\$ 14,770	\$ 10,096	\$ 1,448	\$ 3,226
04/28/23	\$ 40,555	\$ (464)	\$ 611	\$ 40,702	\$ 27,822	\$ 3,989	\$ 8,890
05/31/23	\$ 4,458	\$ (55)	\$ 68	\$ 4,470	\$ 3,056	\$ 438	\$ 976
TOTAL	\$ 1,011,183	\$ 39,128	\$ 15,392	\$ 1,065,703	\$ 728,479	\$ 104,449	\$ 232,774
% COLLECTED				95%	95%	95%	95%
TOTAL OUTSTANDING				\$60,091	\$41,076	\$ 5,890	\$ 13,125

Bobcat Trail CDD

Bank Reconciliation

Bank Account No. 9087 Bank United GF Checking
Statement No. 05-23
Statement Date 5/31/2023

G/L Balance (LCY)	219,389.55	Statement Balance	241,050.48
G/L Balance	219,389.55	Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	241,050.48
Subtotal	219,389.55	Outstanding Checks	21,660.93
Negative Adjustments	0.00	Differences	0.00
Ending G/L Balance	219,389.55	Ending Balance	219,389.55
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
4/27/2023	Payment	6337	CREATIVE MAILBOX DESIGNS	2,819.73	0.00	2,819.73
5/10/2023	Payment	6347	JOSH BROWN LANDSCAPE	9,000.00	0.00	9,000.00
5/23/2023	Payment	6355	KENNEDY ELECTRIC CO.	9,074.28	0.00	9,074.28
5/25/2023	Payment	6357	FLORIDA DEPT OF HEALTH	400.00	0.00	400.00
5/25/2023	Payment	6359	MAIN GATE ENTERPRISES	366.92	0.00	366.92
Total Outstanding Checks.....				21,660.93		21,660.93

P.O. Box 521599 Miami, FL 33152-1599

>002994 6028899 0001 008229 10Z
BOBCAT TRAIL CDD
210 N UNIVERSITY DR STE 702
CORAL SPRINGS FL 33071

Statement Date: May 31, 2023
Customer Service Information

 Client Care: 877-779-BANK (2265)
 Web Site: www.bankunited.com
 Bank Address: BankUnited
P.O. Box 521599
Miami, FL 33152-1599


Customer Message Center

Please reference Statement Message section for important information regarding new business fees, effective November 1, 2022.

PUBLIC FUND ANALYSIS CHECKING Account ***9087**
Account Summary

Statement Balance as of 04/30/2023			\$297,053.55
Plus	3	Deposits and Other Credits	\$16,803.34
Less	54	Withdrawals, Checks, and Other Debits	\$72,806.41
Less		Service Charge	\$0.00
Plus		Interest Paid	\$0.00
Statement Balance as of 05/31/2023			\$241,050.48

Activity By Date

Date	Description	Withdrawals	Deposits	Balance
05/01/2023	Customer Deposit		\$390.00	\$297,443.55
05/02/2023	CHECK #6336	\$2,819.72		\$294,623.83
05/02/2023	FPL DIRECT DEBIT ELEC PYMT BOBCAT TRAIL COMMUNITY	\$27.56		\$294,596.27
05/02/2023	FPL DIRECT DEBIT ELEC PYMT BOBCAT TRAIL COMMUNITY	\$43.67		\$294,552.60
05/02/2023	FPL DIRECT DEBIT ELEC PYMT BOBCAT TRAIL COMMUNITY	\$49.24		\$294,503.36
05/02/2023	FPL DIRECT DEBIT ELEC PYMT BOBCAT TRAIL COMMUNITY	\$111.45		\$294,391.91

Statement Date: May 31, 2023

Activity By Date

Date	Description	Withdrawals	Deposits	Balance
05/02/2023	FPL DIRECT DEBIT ELEC PYMT BOBCAT TRAIL COMMUNITY	\$156.11		\$294,235.80
05/02/2023	FPL DIRECT DEBIT ELEC PYMT BOBCAT TRAIL COMMUNITY	\$541.13		\$293,694.67
05/02/2023	FPL DIRECT DEBIT ELEC PYMT BOBCAT TRAIL COMMUNITY	\$642.89		\$293,051.78
05/04/2023	CHECK #6329	\$145.00		\$292,906.78
05/04/2023	CHECK #6333	\$33.98		\$292,872.80
05/05/2023	FRONTIER COMMUNI BILL PAY 17363700831 BOBCAT TRAIL CDD	\$115.98		\$292,756.82
05/05/2023	FRONTIER COMMUNI BILL PAY 17364009781 BOBCAT TRAIL	\$66.98		\$292,689.84
05/08/2023	CHECK #6338	\$732.00		\$291,957.84
05/08/2023	CHECK #6340	\$2,098.05		\$289,859.79
05/08/2023	BOBCAT TRAIL CDD PAYROLLJNL PINETRE03	\$1,816.67		\$288,043.12
05/08/2023	BOBCAT TRAIL CDD PAYROLLJNL PINETRE03	\$738.80		\$287,304.32
05/09/2023	CHECK #6341	\$515.00		\$286,789.32
05/09/2023	COMCAST 8535100 550485986 BOBCAT *TRAIL	\$108.85		\$286,680.47
05/09/2023	FPL DIRECT DEBIT ELEC PYMT BOBCAT TRAIL COMMUNITY	\$150.11		\$286,530.36
05/09/2023	IRS USATAXPYMT 270352960158094 BOBCAT TRAIL COMMUNITY	\$122.40		\$286,407.96
05/10/2023	CHECK #6342	\$8,858.21		\$277,549.75
05/11/2023	CHECK #6344	\$134.55		\$277,415.20
05/11/2023	CHECK #6345	\$4,472.99		\$272,942.21
05/11/2023	IRS USATAXPYMT 270353190657292 BOBCAT TRAIL COMMUNITY	\$470.70		\$272,471.51
05/15/2023	CHECK #6339	\$1,860.00		\$270,611.51

Statement Date: May 31, 2023

Activity By Date

Date	Description	Withdrawals	Deposits	Balance
05/15/2023	CHECK #6343	\$960.00		\$269,651.51
05/15/2023	TECO/PEOPLE GAS UTILITYBIL BOBCAT COMMUNITY DEVEL	\$16.07		\$269,635.44
05/17/2023	FRONTIER COMMUNI BILL PAY 17396724561 BOBCAT TRAIL CDD	\$448.82		\$269,186.62
05/17/2023	VALLEY NATIONAL PAYMENT 467-5235-23 STEPHEN J BLOOM	\$712.28		\$268,474.34
05/17/2023	CHECK #6346	\$5,899.03		\$262,575.31
05/17/2023	CHECK #6350	\$3,345.33		\$259,229.98
05/19/2023	NORTH PORT UTIL BILLPAY BOBCAT TRAIL	\$426.33		\$258,803.65
05/19/2023	NORTH PORT UTIL BILLPAY BOBCAT TRAIL	\$285.10		\$258,518.55
05/19/2023	NORTH PORT UTIL BILLPAY BOBCAT TRAIL	\$55.95		\$258,462.60
05/22/2023	FRONTIER COMMUNI BILL PAY 17407151951 BOBCAT TRAIL CDD	\$99.03		\$258,363.57
05/22/2023	CHECK #6352	\$11,955.62		\$246,407.95
05/22/2023	BOBCAT TRAIL CDD PAYROLLJNL PINETRE03	\$1,207.51		\$245,200.44
05/23/2023	RETURN POSITIVE PAY		\$11,955.62	\$257,156.06
05/23/2023	CHECK #6351	\$4,300.00		\$252,856.06
05/23/2023	BOBCAT TRAIL CDD PAYROLLJNL PINETRE03	\$923.50		\$251,932.56
05/24/2023	IRS USATAXPYMT 270354485481146 BOBCAT TRAIL COMMUNITY	\$153.00		\$251,779.56
05/25/2023	IRS USATAXPYMT 270354551387101 BOBCAT TRAIL COMMUNITY	\$292.71		\$251,486.85
05/26/2023	CHECK #6348	\$145.00		\$251,341.85
05/26/2023	CHECK #6349	\$10.00		\$251,331.85

Statement Date: May 31, 2023

Activity By Date

Date	Description	Withdrawals	Deposits	Balance
05/26/2023	CHECK #6353	\$130.50		\$251,201.35
05/26/2023	CHECK #6354	\$29.69		\$251,171.66
05/31/2023	BARBARA FORD TAX DIST BOBCATTRAIL BOBCAT TRAIL COMMUNITY		\$4,457.72	\$255,629.38
05/31/2023	CHECK #6356	\$1,132.09		\$254,497.29
05/31/2023	CHECK #6358	\$11,955.62		\$242,541.67
05/31/2023	FPL DIRECT DEBIT ELEC PYMT BOBCAT TRAIL COMMUNITY	\$29.50		\$242,512.17
05/31/2023	FPL DIRECT DEBIT ELEC PYMT BOBCAT TRAIL COMMUNITY	\$44.14		\$242,468.03
05/31/2023	FPL DIRECT DEBIT ELEC PYMT BOBCAT TRAIL COMMUNITY	\$47.23		\$242,420.80
05/31/2023	FPL DIRECT DEBIT ELEC PYMT BOBCAT TRAIL COMMUNITY	\$56.32		\$242,364.48
05/31/2023	FPL DIRECT DEBIT ELEC PYMT BOBCAT TRAIL COMMUNITY	\$159.32		\$242,205.16
05/31/2023	FPL DIRECT DEBIT ELEC PYMT BOBCAT TRAIL COMMUNITY	\$551.55		\$241,653.61
05/31/2023	FPL DIRECT DEBIT ELEC PYMT BOBCAT TRAIL COMMUNITY	\$603.13		\$241,050.48

Check Transactions

Check #	Date	Amount	Check #	Date	Amount	Check #	Date	Amount
6329	05/04	\$145.00	6342	05/10	\$8,858.21	6350	05/17	\$3,345.33
6333*	05/04	\$33.98	6343	05/15	\$960.00	6351	05/23	\$4,300.00
6336*	05/02	\$2,819.72	6344	05/11	\$134.55	6352	05/22	\$11,955.62
6338*	05/08	\$732.00	6345	05/11	\$4,472.99	6353	05/26	\$130.50
6339	05/15	\$1,860.00	6346	05/17	\$5,899.03	6354	05/26	\$29.69
6340	05/08	\$2,098.05	6348*	05/26	\$145.00	6356*	05/31	\$1,132.09
6341	05/09	\$515.00	6349	05/26	\$10.00	6358*	05/31	\$11,955.62

Items denoted with an "*" indicate processed checks out of sequence.

P.O. Box 521599 Miami, FL 33152-1599

Statement Date: May 31, 2023

Balances by Date

<i>Date</i>	<i>Balance</i>	<i>Date</i>	<i>Balance</i>	<i>Date</i>	<i>Balance</i>	<i>Date</i>	<i>Balance</i>
04/30	\$297,053.55	05/08	\$287,304.32	05/17	\$259,229.98	05/25	\$251,486.85
05/01	\$297,443.55	05/09	\$286,407.96	05/19	\$258,462.60	05/26	\$251,171.66
05/02	\$293,051.78	05/10	\$277,549.75	05/22	\$245,200.44	05/31	\$241,050.48
05/04	\$292,872.80	05/11	\$272,471.51	05/23	\$251,932.56		
05/05	\$292,689.84	05/15	\$269,635.44	05/24	\$251,779.56		

Other Balances

Minimum Balance this Statement Period	\$241,050.48
---------------------------------------	--------------



Effective Nov 1, 2022, our Business Schedule of Fees will change. New fees can be reviewed at <https://www.bankunited.com/docs/default-source/business-documents/business-schedule-of-fees.11.2022.pdf>. If you have any questions, please contact Client Care at 1-877-779-2265 or your Treasury Solutions Officer. We appreciate your business and look forward to continuing to serve your financial needs.

Cash and Investment Report
May 31, 2023

<u>ACCOUNT NAME</u>	<u>MATURITY</u>	<u>BANK NAME</u>	<u>YIELD</u>	<u>BALANCE</u>
GENERAL FUND				
Checking Account - Operating		Bank United	0.00%	\$ 219,390
Investments - Money Market		Bank United	4.50%	\$ 6,748
Investments - Money Market		Valley National	4.50%	\$ 961,753
Subtotal				<u>\$ 1,187,891</u>
DEBT SERVICE AND CAPITAL PROJECT FUNDS				
Series 2017 Reserve		US Bank	0.005%	\$ 22,805
Series 2017 Revenue		US Bank	0.005%	\$ 46,729
Subtotal				<u>\$ 69,534</u> ⁽¹⁾
Total				<u><u>\$ 1,257,425</u></u>

NOTE 1 - INVESTED IN COMMERCIAL PAPER

BOBCAT TRAIL COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Bank Account

For the Period from 5/1/23 to 5/31/23

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<u>BANK UNITED GF CHECKING - (ACCT#XXXXX9087)</u>							
CHECK # 6338							
05/01/23	Vendor	A&D POOL	50098	MAY 2023 POOL MAINT	Contracts-Pools	001-534078-57220	\$732.00
Check Total							<u>\$732.00</u>
CHECK # 6339							
05/01/23	Vendor	BRLETIC DVORAK INC	1089	ENGG SVCS THRU APRIL 2023	ProfServ-Engineering	001-531013-51501	\$1,860.00
Check Total							<u>\$1,860.00</u>
CHECK # 6340							
05/01/23	Vendor	LANDSCAPE MAINTENANCE	175329	FUEL SURCHARGES FROM APRIL 2022- APRIL 2023	Contracts-Landscape	001-534050-53902	\$1,598.05
05/01/23	Vendor	LANDSCAPE MAINTENANCE	174447	SOD INSTALLATION	R&M-Landscape Renovations	001-546051-53902	\$500.00
Check Total							<u>\$2,098.05</u>
CHECK # 6341							
05/04/23	Vendor	BABE'S PLUMBING INC	76677	TEST FIRE MAIN	R&M-Maintenance	001-546337-57204	\$515.00
Check Total							<u>\$515.00</u>
CHECK # 6342							
05/04/23	Vendor	BOBCAT TRAIL C/O US BANK N.A.	050123-9	TRFR TAX RECEIPTS SERIES 2017	Due From Other Funds	131000	\$8,858.21
Check Total							<u>\$8,858.21</u>
CHECK # 6343							
05/04/23	Vendor	CLEANING -4-YOU INC	1245	CLUBHOUSE CLEANING APR 2023	Contracts-Cleaning Services	001-534082-57204	\$960.00
Check Total							<u>\$960.00</u>
CHECK # 6344							
05/04/23	Vendor	COMPLETE I.T.	10784	MAY GOOGLE FOR BUSINESS EMAIL	ProfServ-E-mail Maintenance	001-531096-51901	\$134.55
Check Total							<u>\$134.55</u>
CHECK # 6345							
05/04/23	Vendor	INFRAMARK, LLC	93591	APRIL 2023 MGMT FEES	Printing and Binding	001-547001-51901	\$25.45
05/04/23	Vendor	INFRAMARK, LLC	93591	APRIL 2023 MGMT FEES	Postage and Freight	001-541006-51901	\$27.12
05/04/23	Vendor	INFRAMARK, LLC	93591	APRIL 2023 MGMT FEES	ProfServ-Mgmt Consulting Serv	001-531027-51901	\$4,420.42
Check Total							<u>\$4,472.99</u>
CHECK # 6346							
05/10/23	Vendor	ENVERA	727591	JUNE 2023 AMENITIES/MAIN ENTRANCE	Prepays	155000	\$5,899.03
Check Total							<u>\$5,899.03</u>

BOBCAT TRAIL COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Bank Account

For the Period from 5/1/23 to 5/31/23

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # 6347							
05/10/23	Vendor	JOSH BROWN LANDSCAPE MAINTENANCE INC	13954	REMOVAL OF TREES	R&M-Landscape Renovations	001-546051-53902	\$9,000.00
Check Total							<u>\$9,000.00</u>
CHECK # 6348							
05/10/23	Vendor	METRO PUMPING SYSTEMS INC	51642	APRIL 2023 PREVENTIVE MAINT	R&M-Irrigation	001-546041-53902	\$145.00
Check Total							<u>\$145.00</u>
CHECK # 6349							
05/10/23	Vendor	RICHARD BURKE	TRAIL-050523	FOB RETURN	Gate Bar Codes/Remotes	369940	\$10.00
Check Total							<u>\$10.00</u>
CHECK # 6350							
05/10/23	Vendor	SOLITUDE LAKE MANAGMENT	PSI-75912	LAKE/POND MGMT MAY 2023	Contracts-Lakes	001-534084-53916	\$3,064.00
05/10/23	Vendor	SOLITUDE LAKE MANAGMENT	PSI-76439	LAKE/POND MGMT MAY 2023	Contracts-Lakes	001-534084-53916	\$132.61
05/10/23	Vendor	SOLITUDE LAKE MANAGMENT	PSI-76803	LAKE/POND MGMT MAY 2023	Contracts-Lakes	001-534084-53916	\$148.72
Check Total							<u>\$3,345.33</u>
CHECK # 6351							
05/15/23	Vendor	GRAU & ASSOCIATES	23659	AUDIT SVCS FYE 9/30/22	Auditing Services	001-532002-51301	\$4,300.00
Check Total							<u>\$4,300.00</u>
CHECK # 6353							
05/18/23	Vendor	CA FLORIDA HOLDINGS LLC	0005532517	FY 2023 MEETING SCHEDULE BRD W/S 4/27/23	Legal Advertising	001-548002-51301	\$130.50
Check Total							<u>\$130.50</u>
CHECK # 6354							
05/18/23	Vendor	FEDEX	8-125-83035	POSTAGE APRIL 2023	Postage and Freight	001-541006-51901	\$29.69
Check Total							<u>\$29.69</u>
CHECK # 6355							
05/23/23	Vendor	KENNEDY ELECTRIC CO.	20897	STREETLIGHTS/MONUMENT REPAIRS-HURRICANE IAN	R&M-Emergency & Disaster Relief	001-546172-57220	\$9,074.28
Check Total							<u>\$9,074.28</u>
CHECK # 6356							
05/23/23	Vendor	LANDSCAPE MAINTENANCE	174487	IRR REPAIRS	R&M-Irrigation	001-546041-53902	\$1,132.09
Check Total							<u>\$1,132.09</u>
CHECK # 6357							
05/25/23	Vendor	FLORIDA DEPT OF HEALTH	58-BID-6553495	POOL PERMITS	R&M-Pools	001-546074-57220	\$400.00
Check Total							<u>\$400.00</u>

BOBCAT TRAIL COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Bank Account

For the Period from 5/1/23 to 5/31/23

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # 6358							
05/25/23	Vendor	LANDSCAPE MAINTENANCE	175567	MAY 2023 LANDSCAPE MAINT	Contracts-Landscape	001-534050-53902	\$11,837.25
05/25/23	Vendor	LANDSCAPE MAINTENANCE	175567	MAY 2023 LANDSCAPE MAINT	Fuel Surcharge	001-534050-53902	\$118.37
Check Total							\$11,955.62
CHECK # 6359							
05/25/23	Vendor	MAIN GATE ENTERPRISES	33574	MAIN GATE ENTRANCE REPAIRS	R&M-Gate	001-546034-53904	\$366.92
Check Total							\$366.92
ACH #DD02506							
05/04/23	Vendor	FRONTIER - ACH	041023-5773 ACH	BILL PRD 4/10-5/9/23	Communication - Telephone	001-541003-53904	\$66.98
ACH Total							\$66.98
ACH #DD02507							
05/04/23	Vendor	FRONTIER - ACH	041023-9035 ACH	BILL PRD 4/10-5/9/23	R&M-Access&Surveyance Systems	001-546349-53904	\$115.98
ACH Total							\$115.98
ACH #DD02517							
05/12/23	Vendor	COMCAST BUSINESS - ACH	041523-5986 ACH	BILL PRD 04/19-05/18/23	Communication - Telephone	001-541003-53904	\$108.85
ACH Total							\$108.85
ACH #DD02518							
05/12/23	Vendor	TECO PEOPLES GAS - ACH	042123-4685 ACH	BILL PRD 03/17-04/18/23	Utility - Gas	001-543019-57220	\$16.07
ACH Total							\$16.07
ACH #DD02520							
05/16/23	Vendor	FRONTIER - ACH	042223-0808 ACH	BILL PRD 4/22/23-5/21/23 COM CTR	Utility - Other	001-543004-57204	\$448.82
ACH Total							\$448.82
ACH #DD02521							
05/19/23	Vendor	FRONTIER - ACH	042523-6750 ACH	BILL PRD 4/24-5/24/23	Communication - Telephone	001-541003-53904	\$99.03
ACH Total							\$99.03
ACH #DD02522							
05/10/23	Employee	JERA L. STRATTON	PAYROLL	May 10, 2023 Payroll Posting			\$771.19
ACH Total							\$771.19
ACH #DD02523							
05/10/23	Employee	ROBERT E. DITTERLINE	PAYROLL	May 10, 2023 Payroll Posting			\$1,045.48
ACH Total							\$1,045.48

BOBCAT TRAIL COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Bank Account

For the Period from 5/1/23 to 5/31/23

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
ACH #DD02524							
05/09/23	Employee	WALTER P. FISHER	PAYROLL	May 09, 2023 Payroll Posting			\$184.70
ACH Total							<u>\$184.70</u>
ACH #DD02525							
05/09/23	Employee	RICHARD F. BURKE	PAYROLL	May 09, 2023 Payroll Posting			\$184.70
ACH Total							<u>\$184.70</u>
ACH #DD02526							
05/09/23	Employee	JEFFREY A. BRALL	PAYROLL	May 09, 2023 Payroll Posting			\$184.70
ACH Total							<u>\$184.70</u>
ACH #DD02527							
05/09/23	Employee	ROBERT D. ETHERTON	PAYROLL	May 09, 2023 Payroll Posting			\$184.70
ACH Total							<u>\$184.70</u>
ACH #DD02528							
05/18/23	Vendor	FPL - ACH	042523 ACH	BILL PRD 3/20--4/20/23	Electricity - Gate	001-543031-53903	\$49.24
05/18/23	Vendor	FPL - ACH	042523 ACH	BILL PRD 3/20--4/20/23	Electricity - General	001-543006-57204	\$541.13
05/18/23	Vendor	FPL - ACH	042523 ACH	BILL PRD 3/20--4/20/23	Electricity - Streetlighting	001-543013-53903	\$417.67
05/18/23	Vendor	FPL - ACH	042523 ACH	BILL PRD 3/20--4/20/23	Electricity - Irrigation	001-543033-53903	\$686.56
ACH Total							<u>\$1,694.60</u>
ACH #DD02530							
05/18/23	Vendor	NORTH PORT UTILITIES - ACH	042723 ACH	BILL PRD 3/20-4/20/23	Utility - Water & Sewer	001-543021-57204	\$285.10
05/18/23	Vendor	NORTH PORT UTILITIES - ACH	042723 ACH	BILL PRD 3/20-4/20/23	Utility - Water & Sewer	001-543021-57220	\$426.33
05/18/23	Vendor	NORTH PORT UTILITIES - ACH	042723 ACH	BILL PRD 3/20-4/20/23	Utility - Water & Sewer	001-543021-53904	\$55.95
ACH Total							<u>\$767.38</u>
ACH #DD02531							
05/18/23	Vendor	VALLEY NATIONAL BANK - CC	041723-1335 ACH	MAR/APR PURCHASES	FUEL FOR TRUCK	001-546104-57220	\$53.04
05/18/23	Vendor	VALLEY NATIONAL BANK - CC	041723-1335 ACH	MAR/APR PURCHASES	TOOLS	001-546125-57220	\$139.00
05/18/23	Vendor	VALLEY NATIONAL BANK - CC	041723-1335 ACH	MAR/APR PURCHASES	TOOLS	001-546125-57220	(\$239.00)
05/18/23	Vendor	VALLEY NATIONAL BANK - CC	041723-1335 ACH	MAR/APR PURCHASES	REPAIR TENNIS CRT FENCE	001-546125-57220	\$507.92
05/18/23	Vendor	VALLEY NATIONAL BANK - CC	041723-1335 ACH	MAR/APR PURCHASES	FENCE REPAIRS	001-546125-57220	\$251.32
ACH Total							<u>\$712.28</u>
ACH #DD02534							
05/24/23	Employee	JERA L. STRATTON	PAYROLL	May 24, 2023 Payroll Posting			\$629.77
ACH Total							<u>\$629.77</u>

BOBCAT TRAIL COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Bank Account

For the Period from 5/1/23 to 5/31/23

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
ACH #DD02535							
05/24/23	Employee	ROBERT E. DITTERLINE	PAYROLL	May 24, 2023 Payroll Posting			\$577.74
ACH Total							<u>\$577.74</u>
ACH #DD02536							
05/24/23	Employee	WALTER P. FISHER	PAYROLL	May 24, 2023 Payroll Posting			\$184.70
ACH Total							<u>\$184.70</u>
ACH #DD02537							
05/24/23	Employee	JANET GUYER	PAYROLL	May 24, 2023 Payroll Posting			\$184.70
ACH Total							<u>\$184.70</u>
ACH #DD02538							
05/24/23	Employee	RICHARD F. BURKE	PAYROLL	May 24, 2023 Payroll Posting			\$184.70
ACH Total							<u>\$184.70</u>
ACH #DD02539							
05/24/23	Employee	JEFFREY A. BRALL	PAYROLL	May 24, 2023 Payroll Posting			\$184.70
ACH Total							<u>\$184.70</u>
ACH #DD02540							
05/24/23	Employee	ROBERT D. ETHERTON	PAYROLL	May 24, 2023 Payroll Posting			\$184.70
ACH Total							<u>\$184.70</u>
ACH #DD02542							
05/31/23	Vendor	FPL - ACH	051923 ACH	BILL PRD 4/20-5/19/23	Electricity - General	001-543006-57204	\$551.55
05/31/23	Vendor	FPL - ACH	051923 ACH	BILL PRD 4/20-5/19/23	Electricity - Streetlighting	001-543013-53903	\$85.82
05/31/23	Vendor	FPL - ACH	051923 ACH	BILL PRD 4/20-5/19/23	Electricity - Irrigation	001-543033-53903	\$806.59
05/31/23	Vendor	FPL - ACH	051923 ACH	BILL PRD 4/20-5/19/23	Electricity - Gate	001-543031-53903	\$47.23
ACH Total							<u>\$1,491.19</u>
ACH #DD02543							
05/31/23	Vendor	FPL - ACH	042023 ACH	BILL PRD 3/21-4/20/23	Electricity - Streetlighting	001-543013-53903	\$27.56
ACH Total							<u>\$27.56</u>
Account Total							<u>\$75,654.48</u>

Total Amount Paid	\$75,654.48
--------------------------	--------------------

Projected Cash Flow
For the Period Ending September 30, 2023

	PROJECTED JUNE	PROJECTED JULY	PROJECTED AUGUST	PROJECTED SEPTEMBER
REVENUE				
INTEREST - INVESTMENTS	2,761	2,761	2,761	2,761
INTEREST - TAX COLLECTOR	-	-	-	-
SPECIAL EVENTS	84	84	84	84
RENTS OR ROYALTIES	77	77	77	77
SPECIAL ASSMNTS - ON ROLL (Residential)	41,084	-	-	-
SPECIAL ASSMNTS - ON ROLL (Bobcat Village)	5,883	-	-	-
SPECIAL ASSMNTS - DISCOUNT	-	-	-	-
OTHER MISC. REVENUE	-	-	-	-
GATE BAR CODE/REMOTES	94	94	94	94
TOTAL REVENUE	49,982	3,015	3,015	3,015
EXPENDITURES				
ADMINISTRATIVE				
P/R-BOARD OF SUPERVISORS	2,000	2,000	2,000	2,000
FICA TAXES	153	153	153	153
PROFSERV-ENGINEERING	2,318	2,318	2,318	2,318
PROFSERV-LEGAL SERVICES	1,786	1,786	1,786	1,786
PROFSERV-TRUSTEE	-	-	-	-
AUDITING SERVICES	-	-	-	-
INSURANCE-GENERAL LIABILITY	-	-	-	-
LEGAL ADVERTISING	119	119	119	119
MISCELLANEOUS SERVICES	-	-	-	-
MISC-ASSESSMENT COLLECTION COST	1,168	-	-	-
MISC-WEB HOSTING	-	-	-	-
ANNUAL DISTRICT FILING FEE	-	-	-	-
TOTAL ADMINISTRATIVE	7,543	6,375	6,375	6,375
OTHER GENERAL GOV'T SERVICES				
PROFSERV-MGMT CONSULTING SERV	4,420	4,420	4,420	4,420
PROFSERV-SPECIAL ASSESSMENT	-	-	-	-
PROFSERV-E-MAIL MAINTENANCE	135	135	135	135
POSTAGE AND FREIGHT	30	30	30	30
PRINTING AND BINDING	12	12	12	12
OFFICE SUPPLIES	2	2	2	2
TOTAL OTHER GENERAL GOV'T SVCS	4,598	4,598	4,598	4,598
LANDSCAPE				
CONTRACTS-LANDSCAPE	11,837	11,837	11,837	11,837
CONTRACTS-TREES & TRIMMING	250	250	250	250
R&M-IRRIGATION	1,216	1,216	1,216	1,216
R&M-LANDSCAPE RENOVATIONS	1,902	1,902	1,902	1,902
R&M-PLANT REPLACEMENT	385	385	385	385
R&M-LANDSCAPE LIGHTING	609	609	609	609
R&M-PHASE III	7,058	7,058	7,058	7,058
MISC-HOLIDAY LIGHTING	117	117	117	117
TOTAL LANDSCAPE	23,374	23,374	23,374	23,374
UTILITY				
ELECTRICITY-STREETLIGHTING	289	289	289	289
ELECTRICITY-GATE	233	233	233	233
ELECTRICITY-IRRIGATION	456	456	456	456
ELECTRICITY-POOL	3,750	3,750	3,750	3,750
TOTAL UTILITY	4,728	4,728	4,728	4,728

Projected Cash Flow
For the Period Ending September 30, 2023

	PROJECTED JUNE	PROJECTED JULY	PROJECTED AUGUST	PROJECTED SEPTEMBER
GATEHOUSE				
CONTRACTS-SECURITY SERVICES	5,899	5,899	5,899	5,899
COMMUNICATIONS-TELEPHONE	271	271	271	271
UTILITY-WATER/SEWER	56	56	56	56
R&M-GATE	482	482	482	482
R&M-ACCESS AND SURVEYANCE SYSTEM	116	116	116	116
MISC-BAR CODES	96	96	96	96
OP SUPPLIES - GATEHOUSE	28	28	28	28
RESERVE-GATE	-	-	-	2,800
TOTAL GATEHOUSE	6,948	6,948	6,948	9,748
LAKES AND ROADS				
CONTRACT-LAKES	3,342	3,342	3,342	3,342
R&M-LAKES	1,519	1,519	1,519	1,519
R&M-ROAD CLEANING	593	593	593	593
R&M-SEAL COATING	87	87	87	87
R&M-SIDEWALKS	1,125	1,125	1,125	1,125
R&M-STORMWATER SYSTEM	1,287	1,287	1,287	1,287
R&M-INVASIVE PLANT MAINTENANCE	167	167	167	167
R&M-STREET/GUTTER REPAIRS	-	-	-	-
MISCELLANEOUS SERVICES	167	167	167	167
RESERVE - LAKES	-	-	-	5,000
TOTAL LAKES AND ROADS	8,287	8,287	8,287	13,287
COMMUNITY CENTER				
PAYROLL-HOURLY	1,873	1,873	1,873	1,873
FICA TAXES	143	143	143	143
CONTRACTS-OTHER SERVICES	93	93	93	93
CONTRACTS-CLEANING SERVICES	1,100	1,100	1,100	1,100
UTILITY-OTHER	445	445	445	445
ELECTRICITY - GENERAL	431	431	431	431
UTILITY-WATER & SEWER	436	436	436	436
INSURANCE-PROPERTY	-	-	-	-
R&M-PEST CONTROL	135	-	-	135
R&M-TENNIS COURT	84	84	84	84
R&M-FITNESS EQUIPMENT	63	63	63	63
R&M-MAINTENANCE	286	286	286	286
MISC.-CONTINGENCY	26	26	26	26
CLEANING SERVICES	100	100	100	100
SUPPLIES - MISC.	111	111	111	111
TOTAL COMMUNITY CENTER	5,326	5,191	5,191	5,326
POOL AND MAINTENANCE				
PAYROLL-HOURLY	1,708	1,708	1,708	1,708
FICA TAXES	131	131	131	131
CONTRACTS-POOLS	732	732	732	732
UTILITY - GAS	16	16	16	16
UTILITY - WATER & SEWER	590	590	590	590
R&M-POOLS	269	269	269	269
R&M - VEHICLES	15	15	15	15
R&M-COMMUNITY MAINTENANCE	779	779	779	779
R&M-PRESSURE REDUCING VALVES	133	133	133	133
CAPITAL OUTLAY	-	-	-	-
TOTAL POOL AND MAINTENANCE	4,373	4,373	4,373	4,373
TOTAL EXPENDITURES	65,176	63,873	63,873	71,808

Projected Cash Flow
For the Period Ending September 30, 2023

	PROJECTED JUNE	PROJECTED JULY	PROJECTED AUGUST	PROJECTED SEPTEMBER
EXCESS OF REVENUES OVER (UNDER) EXP	(15,194)	(60,858)	(60,858)	(68,793)
NET CHANGE IN FUND BALANCES				
ESTIMATED BEGINNING CASH BALANCE	219,390	198,290	137,432	76,574
ADD: AR AND PREPAID ITEMS	6,058	-	-	-
ADD: MATURED CD	-	-	-	-
LESS: PURCHASE CD	-	-	-	-
LESS: CURRENT LIABILITIES as of 5/31/2023	(11,964)	-	-	-
ESTIMATED ENDING CASH BALANCE	198,290	137,432	76,574	7,780
ADD: MONEY MARKET INVESTMENT	968,501	968,501	968,501	968,501
ADD: CD INVESTMENT BALANCE	-	-	-	-
LESS: ESTIMATED ASSIGNED RESERVES	(897,886)	(897,886)	(897,886)	(897,886)
ESTIMATED CASH/INVESTMENT BALANCE				
ENDING-UNASSIGNED	268,905	208,047	147,189	78,395

Fund Balance Assignment - Reserves
From Inception thru September 2023

Date	Budget	Expense	Balance
1st Quarter Operating Reserves			
Assignment by motion 10/20/22	47,000		47,000
Reserves - Activity Center			
Assignment by motion 10/20/22	56,720		56,720
Reserves - CAM/Fence Construction			
Assignment by motion 10/20/22	10,000		10,000
Reserves - Gate			
Assignment by motion 10/20/22	22,000		
Fiscal year 2023 budget	2,800		24,800
Reserves - Gatehouse/Equipment			
Assignment by motion 10/20/22	10,000		10,000
Reserves - Lakes			
Assignment by motion 10/20/22	200,000		
Fiscal year 2023 budget	5,000		205,000
Reserves - Pool			
Assignment by motion 10/20/22	25,000		25,000
Reserves - Roadways			
Assignment by motion 10/20/22	500,959		500,959
Reserves - Security Features			
Assignment by motion 10/20/22	15,000		15,000
Reserves-Vehicle			
Assignment by motion 10/20/22	3,407		3,407
TOTAL	\$897,886	\$0	\$897,886

Bobcat Trail Community Development District

Expenditure Report - General Fund
For the Period(s) from Oct 01, 2022 to May 31, 2023
(Sorted by Department)

Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
--------------	-----------	------------	-------------	-------------	-------------	--------

DEPARTMENT NAME: LEGISLATIVE

Account Name: P/R-Board of Supervisors

10/01/22	511001-51101	JE004031	Journal Entry		Accrue Board Payroll For 9/27/22 Meeting	(1,000.00)
10/04/22	511001-51101	PAYRO00663	Payroll		Summary Of October 4, 2022 Payroll Posting	1,000.00
10/25/22	511001-51101	PAYRO00667	Payroll		Summary Of October 25, 2022 Payroll Posting	1,000.00
11/23/22	511001-51101	PAYRO00669	Payroll		Summary Of November 23, 2022 Payroll Posting	1,000.00
12/21/22	511001-51101	PAYRO00671	Payroll		Summary Of December 21, 2022 Payroll Posting	1,000.00
01/25/23	511001-51101	PAYRO00676	Payroll		Summary Of January 25, 2023 Payroll Posting	1,000.00
02/22/23	511001-51101	PAYRO00679	Payroll		Summary Of February 22, 2023 Payroll Posting	1,000.00
02/28/23	511001-51101	PAYRO00681	Payroll		Summary Of February 28, 2023 Payroll Posting	1,000.00
03/03/23	511001-51101	PAYRO00682	Payroll		Summary Of March 3, 2023 Payroll Posting	1,000.00
03/29/23	511001-51101	PAYRO00684	Payroll		Summary Of March 29, 2023 Payroll Posting	1,000.00
04/25/23	511001-51101	PAYRO00686	Payroll		Summary Of April 25, 2023 Payroll Posting	1,000.00
05/09/23	511001-51101	PAYRO00689	Payroll		Summary Of May 9, 2023 Payroll Posting	800.00
05/24/23	511001-51101	PAYRO00691	Payroll		Summary Of May 24, 2023 Payroll Posting	1,000.00
Account Total: P/R-Board Of Supervisors						10,800.00

Account Name: FICA Taxes

10/01/22	521001-51101	JE004033	Journal Entry		Accrue Taxes For Board Payroll For 9/27/22 Meeting	(76.50)
10/04/22	521001-51101	PAYRO00663	Payroll		Summary Of October 4, 2022 Payroll Posting	76.50
10/25/22	521001-51101	PAYRO00667	Payroll		Summary Of October 25, 2022 Payroll Posting	76.50
11/23/22	521001-51101	PAYRO00669	Payroll		Summary Of November 23, 2022 Payroll Posting	76.50
12/21/22	521001-51101	PAYRO00671	Payroll		Summary Of December 21, 2022 Payroll Posting	76.50
01/25/23	521001-51101	PAYRO00676	Payroll		Summary Of January 25, 2023 Payroll Posting	76.50
02/22/23	521001-51101	PAYRO00679	Payroll		Summary Of February 22, 2023 Payroll Posting	76.50
02/28/23	521001-51101	PAYRO00681	Payroll		Summary Of February 28, 2023 Payroll Posting	76.50
03/03/23	521001-51101	PAYRO00682	Payroll		Summary Of March 3, 2023 Payroll Posting	76.50
03/29/23	521001-51101	PAYRO00684	Payroll		Summary Of March 29, 2023 Payroll Posting	76.50
04/25/23	521001-51101	PAYRO00686	Payroll		Summary Of April 25, 2023 Payroll Posting	76.50
05/09/23	521001-51101	PAYRO00689	Payroll		Summary Of May 9, 2023 Payroll Posting	61.20
05/24/23	521001-51101	PAYRO00691	Payroll		Summary Of May 24, 2023 Payroll Posting	76.50
Account Total: Fica Taxes						826.20

Legislative Department Total: 11,626.20

DEPARTMENT NAME: FINANCIAL AND ADMINISTRATIVE

Account Name: ProfServ-Trustee Fees

10/31/22	531045-51301	JE004042	Journal Entry		Accrue 10/1/22-9/30/23 Series 2017 Trustee Svc	3,717.00
11/01/22	531045-51301	JE004043	Journal Entry		Accrue 10/1/22-9/30/23 Series 2017 Trustee Svc	(3,717.00)
12/01/22	531045-51301	JE004083	Journal Entry		Recl Us Bank Trustee Fees 10/1/22-9/30/23	4,040.63
Account Total: Profserv-Trustee Fees						4,040.63

Account Name: Auditing Services

05/01/23	532002-51301	23659	Vendor	Grau & Associates	Audit Svcs Fye 9/30/22	4,300.00
Account Total: Auditing Services						4,300.00

Account Name: Insurance - General Liability

10/01/22	545002-51301	82445	Vendor	Public Risk Insurance Agency	Policy 10/1/22-10/1/2023	14,006.00
10/01/22	545002-51301	64556	Vendor	Preferred Governmental	Workers Comp 10/1/22-10/1/23	2,000.00
Account Total: Insurance - General Liability						16,006.00

Account Name: Legal Advertising

10/01/22	548002-51301	0004924335	Vendor	Ca Florida Holdings Llc	Notice Of Meeting	247.50
11/01/22	548002-51301	0005015168	Vendor	Ca Florida Holdings Llc	Notice Of Rule Dev	146.45
05/01/23	548002-51301	0005532517	Vendor	Ca Florida Holdings Llc	Fy 2023 Meeting Schedule Brd W/S 4/27/23	130.50
Account Total: Legal Advertising						524.45

Account Name: Miscellaneous Services

01/26/23	549001-51301	88532	Vendor	Inframark, Llc	Jan 2023 Mgmt Fees	2,500.00
05/31/23	549001-51301	ACCRUAL	Journal Entry		Accrue May Mgmt Fees - Record Storage	2,200.00
Account Total: Miscellaneous Services						4,700.00

Account Name: Misc-Assessment Collection Cost

11/23/22	549070-51301	ASSESSMENT	Journal Entry		Tax Receipt Distribution #22#-1	1,497.35
11/30/22	549070-51301	ASSESSMENT	Journal Entry		Tax Receipt Distribution #22#-2	1,740.67
12/29/22	549070-51301	ASSESSMENT	Journal Entry		Tax Receipt Distribution #22#-3	6,525.17
12/30/22	549070-51301	ASSESSMENT	Journal Entry		Tax Receipt Distribution #22#-4	554.45
01/31/23	549070-51301	ASSESSMENT	Journal Entry		Tax Receipt Distribution #22#-5	673.76

Bobcat Trail Community Development District

Expenditure Report - General Fund
For the Period(s) from Oct 01, 2022 to May 31, 2023
(Sorted by Department)

Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
02/28/23	549070-51301	ASSESSMENT	Journal Entry		Tax Receipt Distribution #22#-6	337.06
03/31/23	549070-51301	ASSESSMENT	Journal Entry		Tax Receipt Distribution #22#-7	171.08
04/28/23	549070-51301	ASSESSMENT	Journal Entry		Tax Receipt Distribution #22#-8	477.18
05/31/23	549070-51301	ASSESSMENT	Journal Entry		Tax Receipt Distribution #22#-9	53.05
Account Total: Misc-Assessment Collection Cost						12,029.77

Account Name: Misc-Web Hosting

10/01/22	549915-51301	9468	Vendor	Complete I.T.	Oct Google For Bus Email/Wordpress	159.00
11/01/22	549915-51301	9648	Vendor	Complete I.T.	Nov Google For Bus Email/Wordpress	159.00
11/01/22	549915-51301	20872	Vendor	Innersync	Ada Compliance	1,512.30
11/01/22	549915-51301	20873	Vendor	Innersync	Annual Web Hosting	1,552.50
12/01/22	549915-51301	9827	Vendor	Complete I.T.	Dec Google For Bus Email/Wordpress	159.00
01/01/23	549915-51301	10021	Vendor	Complete I.T.	Jan Google For Bus Email/Wordpress	159.00
02/01/23	549915-51301	10202	Vendor	Complete I.T.	Google For Bus Email/Web Hosting	159.00
Account Total: Misc-Web Hosting						3,859.80

Account Name: Annual District Filing Fee

10/31/22	554007-51301	ACCRUAL	Journal Entry		Accrue Fy 22/23 District Filing Fees	175.00
11/01/22	554007-51301	ACCRUAL	Journal Entry		Accrue Fy 22/23 District Filing Fees	(175.00)
11/01/22	554007-51301	85751	Vendor	Dept Economic Opportunity	District Filing Fees Fy 2022/23	175.00
Account Total: Annual District Filing Fee						175.00

Financial And Administrative Department Total: 45,635.65

DEPARTMENT NAME: LEGAL COUNSEL

Account Name: ProfServ-Legal Services

10/01/22	531023-51401	JE004060	Journal Entry		Accrue Legal Services - Apr-Sep 2022, Inv 2736	(3,916.90)
10/01/22	531023-51401	JE004075	Journal Entry		Accrue Legal Services - Feb 2022, Inv 1930	(340.60)
10/01/22	531023-51401	JE004075	Journal Entry		Accrue Legal Services - Mar 2022, Inv 2052	(2,096.00)
10/01/22	531023-51401	JE004075	Journal Entry		Accrue Legal Services - Apr-Jun 2022, Inv 2735	(3,956.20)
10/01/22	531023-51401	2052	Vendor	Persson, Cohen & Mooney, P.A.	Gen Counsel Thru March 2022	2,096.00
10/01/22	531023-51401	1930	Vendor	Persson, Cohen & Mooney, P.A.	Gen Matters 2/4/22 - 2/18/22	340.60
10/11/22	531023-51401	2735	Vendor	Persson, Cohen & Mooney, P.A.	Gen Matters 4/11/22 - 6/20/22	3,956.20
10/11/22	531023-51401	2736	Vendor	Persson, Cohen & Mooney, P.A.	Gen Matters 4/4/22 - 9/27/22	3,916.90
11/02/22	531023-51401	110222	Vendor	Disaster Law And Consulting Llc	Legal Counsel Thru Oct 2022	1,750.00
12/02/22	531023-51401	120222	Vendor	Disaster Law And Consulting Llc	Legal Counsel Thru Nov 2022	3,000.00
01/04/23	531023-51401	010423	Vendor	Disaster Law And Consulting Llc	Legal Counsel Hurrican Ian Dec 2022	687.50
02/03/23	531023-51401	020323	Vendor	Disaster Law And Consulting Llc	Legal Counsel Thru Jan 2023	3,312.50
03/01/23	531023-51401	2807	Vendor	Persson, Cohen & Mooney, P.A.	Gen Counsel Thru Oct 2022	2,096.00
03/02/23	531023-51401	030223	Vendor	Disaster Law And Consulting Llc	Legal Counsel Thru Feb 2023	3,062.50
03/31/23	531023-51401	040323	Vendor	Disaster Law And Consulting Llc	Legal Counsel Thru March 2023	375.00
Account Total: Profserv-Legal Services						14,283.50

Legal Counsel Department Total: 14,283.50

DEPARTMENT NAME: COMPREHENSIVE PLANNING

Account Name: ProfServ-Engineering

11/17/22	531013-51501	24-201110	Vendor	Jmt	Engg Svcs Thru Oct 2022	2,875.00
12/27/22	531013-51501	25-203173	Vendor	Jmt	Engg Svcs Thru Nov 2022	500.00
02/21/23	531013-51501	26-204744	Vendor	Jmt	Engg Svcs Thru Feb 2023	315.00
03/03/23	531013-51501	1036	Vendor	Brletic Dvorak Inc	Engg Svc 2/21-3/3/23	1,000.00
03/31/23	531013-51501	1058	Vendor	Brletic Dvorak Inc	Engg Svcs Thru Mar 2023	2,035.00
04/30/23	531013-51501	1089	Vendor	Brletic Dvorak Inc	Engg Svcs Thru April 2023	1,860.00
Account Total: Profserv-Engineering						8,585.00

Comprehensive Planning Department Total: 8,585.00

Bobcat Trail Community Development District

Expenditure Report - General Fund
For the Period(s) from Oct 01, 2022 to May 31, 2023
(Sorted by Department)

Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
DEPARTMENT NAME: OTHER GENERAL GOVT SERVICES						
Account Name: ProfServ-Mgmt Consulting						
10/01/22	531027-51901	ACCRUAL	Journal Entry		Accrue Aug Mgmt Fees	(4,420.42)
10/01/22	531027-51901	ACCRUAL	Journal Entry		Accrue Sep Mgmt Fees	(4,420.42)
10/31/22	531027-51901	ACCRUAL	Journal Entry		Accrue Aug Mgmt Fees	4,420.42
10/31/22	531027-51901	ACCRUAL	Journal Entry		Accrue Sep Mgmt Fees	4,420.42
10/31/22	531027-51901	ACCRUAL	Journal Entry		Accrue Oct Mgmt Fees	4,420.42
11/01/22	531027-51901	ACCRUAL	Journal Entry		Accrue Aug Mgmt Fees	(4,420.42)
11/01/22	531027-51901	ACCRUAL	Journal Entry		Accrue Sep Mgmt Fees	(4,420.42)
11/01/22	531027-51901	ACCRUAL	Journal Entry		Accrue Oct Mgmt Fees	(4,420.42)
11/01/22	531027-51901	81649	Vendor	Inframark, Llc	Aug 2022 Mgmt Fees	4,420.42
11/01/22	531027-51901	83046	Vendor	Inframark, Llc	Sept 2022 Mgmt Fees	4,420.42
11/01/22	531027-51901	84601	Vendor	Inframark, Llc	Oct 2022 Mgmt Fees	4,420.42
11/28/22	531027-51901	85973	Vendor	Inframark, Llc	Nov 2022 Mgmt Fees	4,420.42
12/20/22	531027-51901	87170	Vendor	Inframark, Llc	Dec 2022 Mgmt Fees	4,420.42
01/26/23	531027-51901	88532	Vendor	Inframark, Llc	Jan 2023 Mgmt Fees	4,420.42
02/28/23	531027-51901	ACCRUAL	Journal Entry		Accrue Feb Mgmt Fees	4,420.42
03/01/23	531027-51901	ACCRUAL	Journal Entry		Accrue Feb Mgmt Fees	(4,420.42)
03/01/23	531027-51901	90401	Vendor	Inframark, Llc	Feb 2023 Mgmt Fees	4,420.42
03/23/23	531027-51901	91791	Vendor	Inframark, Llc	March 2023 Mgmt Fees	4,420.42
04/30/23	531027-51901	ACCRUAL	Journal Entry		Accrue Apr Mgmt Fees	4,420.42
05/01/23	531027-51901	ACCRUAL	Journal Entry		Accrue Apr Mgmt Fees	(4,420.42)
05/01/23	531027-51901	93591	Vendor	Inframark, Llc	April 2023 Mgmt Fees	4,420.42
05/31/23	531027-51901	ACCRUAL	Journal Entry		Accrue May Mgmt Fees	4,420.42
Account Total: Profserv-Mgmt Consulting						35,363.36
Account Name: ProfServ-Special Assessment						
12/20/22	531038-51901	87170	Vendor	Inframark, Llc	Dec 2022 Mgmt Fees	6,365.00
Account Total: Profserv-Special Assessment						6,365.00
Account Name: ProfServ-E-mail Maintenance						
10/01/22	531096-51901	9468	Vendor	Complete I.T.	Oct Google For Bus Email/Wordpress	143.40
11/01/22	531096-51901	9648	Vendor	Complete I.T.	Nov Google For Bus Email/Wordpress	134.55
12/01/22	531096-51901	9827	Vendor	Complete I.T.	Dec Google For Bus Email/Wordpress	134.55
01/01/23	531096-51901	10021	Vendor	Complete I.T.	Jan Google For Bus Email/Wordpress	134.55
02/01/23	531096-51901	10202	Vendor	Complete I.T.	Google For Bus Email/Web Hosting	134.55
03/01/23	531096-51901	10402	Vendor	Complete I.T.	Mar Google For Bus Email/Word Press	134.55
04/01/23	531096-51901	10605	Vendor	Complete I.T.	Apr Google For Business Email	134.55
05/01/23	531096-51901	10784	Vendor	Complete I.T.	May Google For Business Email	134.55
Account Total: Profserv-E-Mail Maintenance						1,085.25
Account Name: Postage and Freight						
10/01/22	541006-51901	ACCRUAL	Journal Entry		Accrue Aug Mgmt Fees	(15.19)
10/01/22	541006-51901	ACCRUAL	Journal Entry		Accrue Sep Mgmt Fees	(17.67)
10/31/22	541006-51901	ACCRUAL	Journal Entry		Accrue Aug Mgmt Fees	15.19
10/31/22	541006-51901	ACCRUAL	Journal Entry		Accrue Sep Mgmt Fees	17.67
10/31/22	541006-51901	ACCRUAL	Journal Entry		Accrue Oct Mgmt Fees	14.82
11/01/22	541006-51901	ACCRUAL	Journal Entry		Accrue Aug Mgmt Fees	(15.19)
11/01/22	541006-51901	ACCRUAL	Journal Entry		Accrue Sep Mgmt Fees	(17.67)
11/01/22	541006-51901	ACCRUAL	Journal Entry		Accrue Oct Mgmt Fees	(14.82)
11/01/22	541006-51901	81649	Vendor	Inframark, Llc	Aug 2022 Mgmt Fees	15.19
11/01/22	541006-51901	83046	Vendor	Inframark, Llc	Sept 2022 Mgmt Fees	17.67
11/01/22	541006-51901	84601	Vendor	Inframark, Llc	Oct 2022 Mgmt Fees	14.82
11/22/22	541006-51901	7-954-31745	Vendor	Fedex	Nov Postage	14.87
11/28/22	541006-51901	85973	Vendor	Inframark, Llc	Nov 2022 Mgmt Fees	20.52
12/20/22	541006-51901	87170	Vendor	Inframark, Llc	Dec 2022 Mgmt Fees	19.38
01/24/23	541006-51901	8-017-24001	Vendor	Fedex	Jan 2023 Postage	13.19
01/26/23	541006-51901	88532	Vendor	Inframark, Llc	Jan 2023 Mgmt Fees	22.23
02/28/23	541006-51901	ACCRUAL	Journal Entry		Accrue Feb Mgmt Fees	24.87
03/01/23	541006-51901	ACCRUAL	Journal Entry		Accrue Feb Mgmt Fees	(24.87)
03/01/23	541006-51901	90401	Vendor	Inframark, Llc	Feb 2023 Mgmt Fees	24.87
03/23/23	541006-51901	91791	Vendor	Inframark, Llc	March 2023 Mgmt Fees	21.60
04/04/23	541006-51901	8-088-81346	Vendor	Fedex	Postage Mar 2023	14.94
04/30/23	541006-51901	ACCRUAL	Journal Entry		Accrue Apr Mgmt Fees	27.12
05/01/23	541006-51901	ACCRUAL	Journal Entry		Accrue Apr Mgmt Fees	(27.12)
05/01/23	541006-51901	93591	Vendor	Inframark, Llc	April 2023 Mgmt Fees	27.12
05/09/23	541006-51901	8-125-83035	Vendor	Fedex	Postage April 2023	29.69
05/31/23	541006-51901	ACCRUAL	Journal Entry		Accrue May Mgmt Fees	14.40
Account Total: Postage And Freight						237.63

Bobcat Trail Community Development District

Expenditure Report - General Fund
For the Period(s) from Oct 01, 2022 to May 31, 2023
(Sorted by Department)

Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
Account Name: Printing and Binding						
10/01/22	547001-51901	ACCRUAL	Journal Entry		Accrue Aug Mgmt Fees	(13.60)
10/01/22	547001-51901	ACCRUAL	Journal Entry		Accrue Sep Mgmt Fees	(8.00)
10/31/22	547001-51901	ACCRUAL	Journal Entry		Accrue Aug Mgmt Fees	13.60
10/31/22	547001-51901	ACCRUAL	Journal Entry		Accrue Sep Mgmt Fees	8.00
10/31/22	547001-51901	ACCRUAL	Journal Entry		Accrue Oct Mgmt Fees	6.45
11/01/22	547001-51901	ACCRUAL	Journal Entry		Accrue Aug Mgmt Fees	(13.60)
11/01/22	547001-51901	ACCRUAL	Journal Entry		Accrue Sep Mgmt Fees	(8.00)
11/01/22	547001-51901	ACCRUAL	Journal Entry		Accrue Oct Mgmt Fees	(6.45)
11/01/22	547001-51901		Vendor	Inframark, Llc	Aug 2022 Mgmt Fees	13.60
11/01/22	547001-51901		Vendor	Inframark, Llc	Sept 2022 Mgmt Fees	8.00
11/01/22	547001-51901		Vendor	Inframark, Llc	Oct 2022 Mgmt Fees	6.45
11/28/22	547001-51901		Vendor	Inframark, Llc	Nov 2022 Mgmt Fees	11.35
12/20/22	547001-51901		Vendor	Inframark, Llc	Dec 2022 Mgmt Fees	10.56
01/26/23	547001-51901		Vendor	Inframark, Llc	Jan 2023 Mgmt Fees	12.85
03/23/23	547001-51901		Vendor	Inframark, Llc	March 2023 Mgmt Fees	23.05
04/30/23	547001-51901	ACCRUAL	Journal Entry		Accrue Apr Mgmt Fees	25.45
05/01/23	547001-51901	ACCRUAL	Journal Entry		Accrue Apr Mgmt Fees	(25.45)
05/01/23	547001-51901		Vendor	Inframark, Llc	April 2023 Mgmt Fees	25.45
05/31/23	547001-51901	ACCRUAL	Journal Entry		Accrue May Mgmt Fees	0.80
Account Total: Printing And Binding						90.51
Account Name: Office Supplies						
10/17/22	551002-51901	1335-101722	Vendor	Valley National Bank - Cc	Sept/Oct Purchases	2.65
12/01/22	551002-51901	111722-1335	Vendor	Valley National Bank - Cc	Oct/Nov Purchases	14.99
Account Total: Office Supplies						17.64
Other General Govt Services Department Total:						43,159.39

DEPARTMENT NAME: LANDSCAPE SERVICES

Account Name: Contracts-Landscape						
10/31/22	534050-53902	ACCRUAL	Journal Entry		Accrue Oct Landscaping	11,837.25
11/01/22	534050-53902	ACCRUAL	Journal Entry		Accrue Oct Landscaping	(11,837.25)
11/01/22	534050-53902		Vendor	Landscape Maintenance	Oct 2022 Landscape Maint	11,837.25
11/01/22	534050-53902		Vendor	Landscape Maintenance	Nov 2022 Landscape Maint	11,837.25
12/01/22	534050-53902		Vendor	Landscape Maintenance	Dec 2022 Landscape Maint	11,837.25
01/31/23	534050-53902	ACCRUAL	Journal Entry		Accrue Jan Landscaping	11,837.25
02/01/23	534050-53902	JE004111	Journal Entry		Exp Feb 2023 Landscape Maint	11,837.25
02/01/23	534050-53902	ACCRUAL	Journal Entry		Accrue Jan Landscaping	(11,837.25)
02/01/23	534050-53902		Vendor	Landscape Maintenance	Jan 2023 Landscape Maint	11,837.25
03/01/23	534050-53902		Vendor	Landscape Maintenance	Mar 2023 Landscape Maint	11,837.25
04/01/23	534050-53902		Vendor	Landscape Maintenance	April 2023 Landscape Maint	11,837.25
04/25/23	534050-53902		Vendor	Landscape Maintenance	Fuel Surcharges From April 2022- April 2023	1,598.05
05/01/23	534050-53902		Vendor	Landscape Maintenance	May 2023 Landscape Maint	118.37
05/01/23	534050-53902		Vendor	Landscape Maintenance	May 2023 Landscape Maint	11,837.25
Account Total: Contracts-Landscape						96,414.42
Account Name: R&M-Irrigation						
10/01/22	546041-53902		Vendor	Landscape Maintenance	Replaced Faulty Irritrol 24V Solenoid	45.00
10/07/22	546041-53902		Vendor	Landscape Maintenance	Irr Repairs	1,080.00
10/08/22	546041-53902		Vendor	Landscape Maintenance	Irr Repairs	472.32
10/11/22	546041-53902		Vendor	Landscape Maintenance	Irr Repairs	331.49
10/14/22	546041-53902		Vendor	Landscape Maintenance	Irr Repairs	469.00
10/17/22	546041-53902	1335-101722	Vendor	Valley National Bank - Cc	Sept/Oct Purchases	185.67
10/21/22	546041-53902		Vendor	Landscape Maintenance	Irrig-Clean 13 Manifold Filter System	390.00
11/14/22	546041-53902		Vendor	Hoover Pumping Systems	Filter Parts-Pod Cover	1,610.49
12/01/22	546041-53902		Vendor	Metro Pumping Systems Inc	Oct 2022 Preventive Maint	135.00
12/01/22	546041-53902		Vendor	Landscape Maintenance	Clean Out Pressure Relief Valve	60.00
12/01/22	546041-53902		Vendor	Metro Pumping Systems Inc	Nov 2022 Preventive Maint	135.00
01/01/23	546041-53902		Vendor	American Drilling	Plug 2-4" Wells	750.00
01/01/23	546041-53902		Vendor	Metro Pumping Systems Inc	Dec 2022 Preventive Maint	135.00
02/01/23	546041-53902		Vendor	Metro Pumping Systems Inc	Jan 2023 Preventative Maint	145.00
02/14/23	546041-53902		Vendor	Landscape Maintenance	Irr Repairs	285.00
02/21/23	546041-53902		Vendor	Hoover Pumping Systems	Pump Station Repairs	289.00
03/01/23	546041-53902		Vendor	Landscape Maintenance	Irr Repairs	390.00
03/01/23	546041-53902		Vendor	Landscape Maintenance	Irr Repairs	565.00
03/01/23	546041-53902		Vendor	Metro Pumping Systems Inc	Feb 2023 Preventative Maint	145.00
04/01/23	546041-53902		Vendor	Metro Pumping Systems Inc	Mar 2023 Preventative Maint	145.00
04/13/23	546041-53902		Vendor	Landscape Maintenance	Irr Repairs	245.00
04/13/23	546041-53902		Vendor	Landscape Maintenance	Repalce Irr Valves	297.00

Bobcat Trail Community Development District

Expenditure Report - General Fund
For the Period(s) from Oct 01, 2022 to May 31, 2023
(Sorted by Department)

Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
04/30/23	546041-53902	ACCRUAL	Journal Entry		Accrue Apr Metro Pumping Preventative Maint	145.00
05/01/23	546041-53902	ACCRUAL	Journal Entry		Accrue Apr Metro Pumping Preventative Maint	(145.00)
05/01/23	546041-53902	51642	Vendor	Metro Pumping Systems Inc	April 2023 Preventive Maint	145.00
05/01/23	546041-53902	174487	Vendor	Landscape Maintenance	Irr Repairs	1,132.09
05/31/23	546041-53902	ACCRUAL	Journal Entry		Accrue May Metro Pumping Preventative Maint	145.00
Account Total: R&M-Irrigation						9,727.06
Account Name: R&M-Landscape Renovations						
10/10/22	546051-53902	170658	Vendor	Landscape Maintenance	Replacement Plantings	132.00
11/04/22	546051-53902	171324	Vendor	Landscape Maintenance	Replace St Augustine Sod	558.00
11/04/22	546051-53902	171325	Vendor	Landscape Maintenance	Replace St Augustine Sod	1,668.55
03/14/23	546051-53902	174346	Vendor	Landscape Maintenance	Remove Washintonians	3,355.00
04/01/23	546051-53902	174447	Vendor	Landscape Maintenance	Sod Installation	500.00
05/02/23	546051-53902	13954	Vendor	Josh Brown Landscape Maintenance Inc	Removal Of Trees	9,000.00
Account Total: R&M-Landscape Renovations						15,213.55
Account Name: R&M-Plant Replacement						
10/31/22	546071-53902	ACCRUAL	Journal Entry		Accrue Oct Tree Removal	1,232.50
11/01/22	546071-53902	ACCRUAL	Journal Entry		Accrue Oct Tree Removal	(1,232.50)
11/01/22	546071-53902	170772	Vendor	Landscape Maintenance	Tree Removal	1,232.50
03/06/23	546071-53902	174167	Vendor	Landscape Maintenance	Removal Of Palms	198.00
05/04/23	546071-53902	175775	Vendor	Landscape Maintenance	Removal Of Palm	1,650.00
Account Total: R&M-Plant Replacement						3,080.50
Account Name: R&M-Emergency & Disaster Relief						
10/01/22	546172-53902	JE004047	Journal Entry		Accrue Hurricane Ian Disaster Recovery-Landscape Sep22	(4,830.00)
10/03/22	546172-53902	170485	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery - Landscape	4,830.00
10/05/22	546172-53902	170600	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery - Landscape	1,805.00
10/06/22	546172-53902	170627	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery - Landscape	1,900.00
10/07/22	546172-53902	170639	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery - Landscape	1,710.00
10/08/22	546172-53902	170650	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery - Landscape	3,825.00
10/09/22	546172-53902	170652	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery - Landscape	2,762.50
10/10/22	546172-53902	170705	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	2,907.50
10/11/22	546172-53902	170745	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	2,755.00
10/12/22	546172-53902	170700	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	300.00
10/15/22	546172-53902	170805	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	2,500.00
10/15/22	546172-53902	170806	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	4,500.00
10/16/22	546172-53902	170807	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	2,610.00
10/17/22	546172-53902	170867	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	2,450.00
10/17/22	546172-53902	170868	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	4,000.00
10/19/22	546172-53902	170884	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	725.00
10/19/22	546172-53902	170880	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	1,900.00
10/22/22	546172-53902	170899	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Irrigation	687.32
10/31/22	546172-53902	ACCRUAL	Journal Entry		Accrue Oct Hurricane Ian Disaster Recovery-Landscape	4,100.00
10/31/22	546172-53902	ACCRUAL	Journal Entry		Accrue Oct Hurricane Ian Disaster Recovery-Landscape	2,327.50
10/31/22	546172-53902	ACCRUAL	Journal Entry		Accrue Oct Hurricane Ian Disaster Recovery-Landscape	492.50
10/31/22	546172-53902	ACCRUAL	Journal Entry		Accrue Oct Hurricane Ian Disaster Recovery-Landscape	1,900.00
10/31/22	546172-53902	ACCRUAL	Journal Entry		Accrue Oct Hurricane Ian Disaster Recovery-Landscape	3,182.50
10/31/22	546172-53902	ACCRUAL	Journal Entry		Accrue Oct Hurricane Ian Disaster Recovery-Landscape	4,200.00
10/31/22	546172-53902	ACCRUAL	Journal Entry		Accrue Oct Hurricane Ian Disaster Recovery-Landscape	712.50
10/31/22	546172-53902	ACCRUAL	Journal Entry		Accrue Oct Hurricane Ian Disaster Recovery-Landscape	3,900.00
10/31/22	546172-53902	ACCRUAL	Journal Entry		Accrue Oct Hurricane Ian Disaster Recovery-Landscape	2,175.00
10/31/22	546172-53902	ACCRUAL	Journal Entry		Accrue Oct Hurricane Ian Disaster Recovery-Landscape	2,300.00
10/31/22	546172-53902	ACCRUAL	Journal Entry		Accrue Oct Hurricane Ian Disaster Recovery-Landscape	2,205.00
11/01/22	546172-53902	ACCRUAL	Journal Entry		Accrue Oct Hurricane Ian Disaster Recovery-Landscape	(4,100.00)
11/01/22	546172-53902	ACCRUAL	Journal Entry		Accrue Oct Hurricane Ian Disaster Recovery-Landscape	(2,327.50)
11/01/22	546172-53902	ACCRUAL	Journal Entry		Accrue Oct Hurricane Ian Disaster Recovery-Landscape	(492.50)
11/01/22	546172-53902	ACCRUAL	Journal Entry		Accrue Oct Hurricane Ian Disaster Recovery-Landscape	(1,900.00)
11/01/22	546172-53902	ACCRUAL	Journal Entry		Accrue Oct Hurricane Ian Disaster Recovery-Landscape	(3,182.50)
11/01/22	546172-53902	ACCRUAL	Journal Entry		Accrue Oct Hurricane Ian Disaster Recovery-Landscape	(4,200.00)
11/01/22	546172-53902	ACCRUAL	Journal Entry		Accrue Oct Hurricane Ian Disaster Recovery-Landscape	(712.50)
11/01/22	546172-53902	ACCRUAL	Journal Entry		Accrue Oct Hurricane Ian Disaster Recovery-Landscape	(3,900.00)
11/01/22	546172-53902	ACCRUAL	Journal Entry		Accrue Oct Hurricane Ian Disaster Recovery-Landscape	(2,175.00)
11/01/22	546172-53902	ACCRUAL	Journal Entry		Accrue Oct Hurricane Ian Disaster Recovery-Landscape	(2,300.00)
11/01/22	546172-53902	ACCRUAL	Journal Entry		Accrue Oct Hurricane Ian Disaster Recovery-Landscape	(2,205.00)
11/01/22	546172-53902	171157	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	4,100.00
11/01/22	546172-53902	171172	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	492.50
11/01/22	546172-53902	171164	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	2,327.50
11/01/22	546172-53902	171163	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	4,200.00
11/01/22	546172-53902	171168	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	712.50
11/01/22	546172-53902	171219	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	1,900.00
11/01/22	546172-53902	171231	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	2,175.00
11/01/22	546172-53902	171232	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	3,900.00
11/01/22	546172-53902	171266	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	2,205.00
11/01/22	546172-53902	171267	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	2,300.00
11/01/22	546172-53902	171269	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	3,182.50

Bobcat Trail Community Development District

Expenditure Report - General Fund
For the Period(s) from Oct 01, 2022 to May 31, 2023
(Sorted by Department)

Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
11/01/22	546172-53902	171344	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	2,327.50
11/02/22	546172-53902	171348	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	2,030.00
11/03/22	546172-53902	171353	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	822.50
11/03/22	546172-53902	171352	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	4,037.50
11/04/22	546172-53902	171396	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	877.50
11/04/22	546172-53902	171395	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	1,045.00
11/07/22	546172-53902	171558	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	1,250.00
11/07/22	546172-53902	171445	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Irrigation	170.00
11/14/22	546172-53902	171641	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	2,250.00
11/17/22	546172-53902	171760	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	1,472.50
11/18/22	546172-53902	172028	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	1,472.50
11/21/22	546172-53902	172033	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	1,472.50
11/22/22	546172-53902	172038	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	1,900.00
11/23/22	546172-53902	172078	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	600.00
11/23/22	546172-53902	172079	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	1,150.00
11/25/22	546172-53902	172082	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	3,825.00
11/25/22	546172-53902	172084	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	7,250.00
11/28/22	546172-53902	172086	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	1,832.50
11/28/22	546172-53902	172085	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	4,450.00
12/01/22	546172-53902	172151	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	712.50
12/01/22	546172-53902	172152	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	500.00
12/01/22	546172-53902	172112	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Irrigation	229.00
12/01/22	546172-53902	172147	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	357.50
12/01/22	546172-53902	172144	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	1,832.50
12/01/22	546172-53902	172146	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	3,610.00
12/01/22	546172-53902	172148	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	1,650.00
12/01/22	546172-53902	172150	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	1,200.00
12/01/22	546172-53902	172145	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	4,550.00
12/01/22	546172-53902	2022024	Vendor	Americast Development Company Llc	Hurr Ian - Landscaping/Paving/Signage Repairs	13,600.00
12/02/22	546172-53902	172194	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	612.50
12/03/22	546172-53902	172196	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	1,800.00
12/05/22	546172-53902	172197	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	1,677.50
12/06/22	546172-53902	172259	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	1,677.50
12/06/22	546172-53902	172260	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	1,600.00
12/06/22	546172-53902	2022025	Vendor	Americast Development Company Llc	Hurricane Ian - Site Work	2,420.00
12/13/22	546172-53902	172384	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	2,750.00
12/15/22	546172-53902	172428	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	980.00
12/15/22	546172-53902	172429	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	195.00
12/15/22	546172-53902	172430	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	500.00
01/01/23	546172-53902	172733	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Irrigation	475.00
01/01/23	546172-53902	172482	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Irrigation	469.00
01/24/23	546172-53902	173344	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	1,540.00
01/26/23	546172-53902	173346	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	2,520.00
01/30/23	546172-53902	JE004112	Journal Entry		Reclass Landscape Maintenance Removal Of Debris	8,030.00
02/01/23	546172-53902	173332	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Landscape	1,667.00
02/02/23	546172-53902	173453	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Irrigation	143.00
02/07/23	546172-53902	173501	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Irrigation	70.00
02/17/23	546172-53902	021723-1335 ACH	Vendor	Valley National Bank - Cc	Jan / Feb Purchases	228.94
02/22/23	546172-53902	173750	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Irrigation	359.40
02/24/23	546172-53902	173962	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Irrigation	775.00
03/01/23	546172-53902	JE004130	Journal Entry		Recl Americast Dev Sidewalk Repair - Per Board 3/16/23	7,800.00
03/01/23	546172-53902	JE004131	Journal Entry		Recl Landscape Maint Sod/Plants/Rmv Palm - Per Board 3/16/23	4,201.25
03/01/23	546172-53902	JE004132	Journal Entry		Recl Landscape Maint Sod Installation - Per Board 3/16/23	750.00
03/14/23	546172-53902	174348	Vendor	Landscape Maintenance	Hurricane Ian Disaster Recovery-Irrigation	674.00
03/17/23	546172-53902	031723-1335 ACH	Vendor	Valley National Bank - Cc	Feb-Mar 2023 Purchases	269.46
04/01/23	546172-53902	174903	Vendor	Landscape Maintenance	Irrigation Repairs - Hurricane Ian	8,837.04
04/01/23	546172-53902	173345	Vendor	Landscape Maintenance	Cleanup Of Property - Hurricane Ian	2,520.00
04/01/23	546172-53902	DP30668	Vendor	Creative Mailbox Designs	Dep-Double Sided Street Blades/Signage-Hurricane I	2,819.72
04/05/23	546172-53902	174985	Vendor	Landscape Maintenance	Irrigation Repair - Hurricane Ian	49.00
04/17/23	546172-53902	175129	Vendor	Landscape Maintenance	Topsoil/Sod Installation - Hurricane Ian	120.20
04/27/23	546172-53902	DP30668-2	Vendor	Creative Mailbox Designs	Final Payment-Street Signs-Hurricane Ian	2,819.73
Account Total: R&M-Emergency & Disaster Relief						194,659.06
Account Name: R&M-Landscape Lighting						
01/12/23	546308-53902	9469	Vendor	South Florida Landscape	Repair Landscape Lighting	303.00
Account Total: R&M-Landscape Lighting						303.00

Bobcat Trail Community Development District

Expenditure Report - General Fund
For the Period(s) from Oct 01, 2022 to May 31, 2023
(Sorted by Department)

Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
Account Name: Misc-Holiday Lighting						
11/29/22	549028-53902	112922	Vendor	Laura Filler	Holiday Lighting	107.18
12/02/22	549028-53902	120222	Vendor	Laura Filler	Xmas Decor / Landscape	38.08
12/08/22	549028-53902	120822	Vendor	Laura Filler	Xmas Decor	36.34
01/01/23	549028-53902	121922-1335 ACH	Vendor	Valley National Bank - Cc	Dec 2022 Purchases	35.94
01/23/23	549028-53902	494552	Vendor	Laura Filler	Landscape Holiday Plant Replacement	165.21
Account Total: Misc-Holiday Lighting						382.75

Landscape Services Department Total: 319,780.34

DEPARTMENT NAME: UTILITIES

Account Name: Electricity - Streetlights						
10/31/22	543013-53903	JE004052	Journal Entry		Accrue Oct Fpl Electricity Streetlights	256.67
11/01/22	543013-53903	JE004053	Journal Entry		Accrue Oct Fpl Electricity Streetlights	(256.67)
11/01/22	543013-53903	10252 ACH	Vendor Fpl - Ach		Bill Prd 9/23-10/25/22	256.67
11/01/22	543013-53903	110122 ACH	Vendor Fpl - Ach		Bill Prd 9/20-10/20/22	39.14
11/18/22	543013-53903	111822 ACH	Vendor Fpl - Ach		Bill Prd 10/20-11/18/22	93.84
12/01/22	543013-53903	111922 ACH	Vendor Fpl - Ach		Bill Prd 10/20-11/22/22	194.70
12/19/22	543013-53903	121922 ACH	Vendor Fpl - Ach		Bill Prd 11/22-12/22/22	89.32
12/22/22	543013-53903	122222 ACH	Vendor Fpl - Ach		Bill Prd 11/22/22-12/22/22	132.51
01/20/23	543013-53903	012023 ACH	Vendor Fpl - Ach		Bill Prd 12/19-1/20/23	90.79
01/24/23	543013-53903	012423 ACH	Vendor Fpl - Ach		Bill Prd 12/19-1/24/22	143.67
02/22/23	543013-53903	022223 ACH	Vendor Fpl - Ach		Bill Prd 1/20-2/18/23	324.50
03/31/23	543013-53903	ACCRUAL	Journal Entry		Accrue Mar Fpl Electricity Streetlights	300.00
04/01/23	543013-53903	ACCRUAL	Journal Entry		Accrue Mar Fpl Electricity Streetlights	(300.00)
04/01/23	543013-53903	032123 ACH	Vendor Fpl - Ach		Bill Prd 2/22-3/24/23	281.89
04/30/23	543013-53903	ACCRUAL	Journal Entry		Accrue Apr Fpl Electricity Streetlights	300.00
05/01/23	543013-53903	ACCRUAL	Journal Entry		Accrue Apr Fpl Electricity Streetlights	(300.00)
05/01/23	543013-53903	042523 ACH	Vendor Fpl - Ach		Bill Prd 3/20-4/20/23	417.67
05/01/23	543013-53903	042023 ACH	Vendor Fpl - Ach		Bill Prd 3/21-4/20/23	27.56
05/19/23	543013-53903	051923 ACH	Vendor Fpl - Ach		Bill Prd 4/20-5/19/23	85.82
05/24/23	543013-53903	052423 ACH	Vendor Fpl - Ach		Bill Prd 4/25-5/24/23	132.97
Account Total: Electricity - Streetlights						2,311.05

Account Name: Electricity - Gate						
10/31/22	543031-53903	JE004052	Journal Entry		Accrue Oct Fpl Electricity Gate	36.91
11/01/22	543031-53903	JE004053	Journal Entry		Accrue Oct Fpl Electricity Gate	(36.91)
11/01/22	543031-53903	10252 ACH	Vendor Fpl - Ach		Bill Prd 9/23-10/25/22	36.91
11/01/22	543031-53903	110122 ACH	Vendor Fpl - Ach		Bill Prd 9/20-10/20/22	203.90
11/18/22	543031-53903	111822 ACH	Vendor Fpl - Ach		Bill Prd 10/20-11/18/22	278.19
12/19/22	543031-53903	121922 ACH	Vendor Fpl - Ach		Bill Prd 11/22-12/22/22	273.25
01/20/23	543031-53903	012023 ACH	Vendor Fpl - Ach		Bill Prd 12/19-1/20/23	58.10
01/24/23	543031-53903	012423 ACH	Vendor Fpl - Ach		Bill Prd 12/19-1/24/22	278.38
02/22/23	543031-53903	022223 ACH	Vendor Fpl - Ach		Bill Prd 1/20-2/18/23	290.29
03/31/23	543031-53903	ACCRUAL	Journal Entry		Accrue Mar Fpl Electricity Gate	275.00
04/01/23	543031-53903	ACCRUAL	Journal Entry		Accrue Mar Fpl Electricity Gate	(275.00)
04/01/23	543031-53903	032123 ACH	Vendor Fpl - Ach		Bill Prd 2/22-3/24/23	347.40
04/30/23	543031-53903	JE004143	Journal Entry		Accrue Apr Fpl Electricity Gate	49.24
05/01/23	543031-53903	042523 ACH	Vendor Fpl - Ach		Bill Prd 3/20-4/20/23	49.24
05/01/23	543031-53903	JE004144	Journal Entry		Accrue Apr Fpl Electricity Gate	(49.24)
05/19/23	543031-53903	051923 ACH	Vendor Fpl - Ach		Bill Prd 4/20-5/19/23	47.23
Account Total: Electricity - Gate						1,862.89

Account Name: Electricity - Irrigation						
10/31/22	543033-53903	JE004052	Journal Entry		Accrue Oct Fpl Electricity Irrigation	90.92
11/01/22	543033-53903	JE004053	Journal Entry		Accrue Oct Fpl Electricity Irrigation	(90.92)
11/01/22	543033-53903	10252 ACH	Vendor Fpl - Ach		Bill Prd 9/23-10/25/22	90.92
11/18/22	543033-53903	111822 ACH	Vendor Fpl - Ach		Bill Prd 10/20-11/18/22	174.78
12/01/22	543033-53903	111922 ACH	Vendor Fpl - Ach		Bill Prd 10/20-11/22/22	27.90
12/19/22	543033-53903	121922 ACH	Vendor Fpl - Ach		Bill Prd 11/22-12/22/22	364.82
01/20/23	543033-53903	012023 ACH	Vendor Fpl - Ach		Bill Prd 12/19-1/20/23	271.42
01/24/23	543033-53903	012423 ACH	Vendor Fpl - Ach		Bill Prd 12/19-1/24/22	28.01
02/22/23	543033-53903	022223 ACH	Vendor Fpl - Ach		Bill Prd 1/20-2/18/23	508.76
03/31/23	543033-53903	ACCRUAL	Journal Entry		Accrue Mar Fpl Electricity Irrigation	500.00
04/01/23	543033-53903	ACCRUAL	Journal Entry		Accrue Mar Fpl Electricity Irrigation	(500.00)
04/01/23	543033-53903	032123 ACH	Vendor Fpl - Ach		Bill Prd 2/22-3/24/23	685.48

Bobcat Trail Community Development District

Expenditure Report - General Fund
For the Period(s) from Oct 01, 2022 to May 31, 2023
(Sorted by Department)

Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
04/30/23	543033-53903	ACCRUAL	Journal Entry		Accrue Apr Fpl Electricity Irrigation	700.00
05/01/23	543033-53903	ACCRUAL	Journal Entry		Accrue Apr Fpl Electricity Irrigation	(700.00)
05/01/23	543033-53903	042523 ACH	Vendor	Fpl - Ach	Bill Prd 3/20-4/20/23	686.56
05/19/23	543033-53903	051923 ACH	Vendor	Fpl - Ach	Bill Prd 4/20-5/19/23	806.59
Account Total: Electricity - Irrigation						3,645.24

Utilities Department Total:	7,819.18
-----------------------------	----------

DEPARTMENT NAME: GATEHOUSE

Account Name: Contracts-Security Services

10/01/22	534037-53904	JE004022	Journal Entry		Exp Envera Oct 2022 Amenities/Main Entrance	7,232.27
11/01/22	534037-53904	JE004028	Journal Entry		Exp Envera Nov 2022 Amenities/Main Entrance	7,232.27
12/01/22	534037-53904	JE004049	Journal Entry		Exp Envera Dec 2022 Amenities/Main Entrance	7,232.27
01/01/23	534037-53904	JE004082	Journal Entry		Exp Envera Jan 2023 Amenities/Main Entrance	5,899.03
02/01/23	534037-53904	JE004097	Journal Entry		Exp Envera Feb 2023 Amenities/Main Entrance	5,899.03
03/01/23	534037-53904	JE004116	Journal Entry		Exp Envera Mar 2023 Amenities/Main Entrance	5,899.03
04/01/23	534037-53904	JE004126	Journal Entry		Exp Envera Apr 2023 Amenities/Main Entrance	5,899.03
05/01/23	534037-53904	JE004138	Journal Entry		Exp Envera May 2023 Amenities/Main Entrance	5,899.03
Account Total: Contracts-Security Services						51,191.96

Account Name: Communication - Telephone

10/01/22	541003-53904	ACCRUAL	Journal Entry		Accrue Sep Comcast Business Internet	(108.85)
10/01/22	541003-53904	092522-6750 ACH	Vendor	Frontier - Ach	Bill Prd 9/25-10/25/22	92.94
10/01/22	541003-53904	091522-5986 ACH	Vendor	Comcast Business - Ach	Bill Prd 9/19-10/18/22	108.85
10/15/22	541003-53904	101522-5986 ACH	Vendor	Comcast Business - Ach	Bill Prd 10/19-11/18/22	108.85
11/01/22	541003-53904	102522-6750 ACH	Vendor	Frontier - Ach	Bill Prd 10/25-11/24/22	92.57
11/06/22	541003-53904	101522-5986 ACH	Vendor	Comcast Business - Ach	Correct Ach Taken	(29.03)
11/10/22	541003-53904	111022-5773 ACH	Vendor	Frontier - Ach	Bill Prd 11/10-12/9/22	127.64
11/15/22	541003-53904	111522-5986	Vendor	Comcast Business - Ach	Bill Prd 11/19-12/18/22	108.85
12/01/22	541003-53904	112522-6750 ACH	Vendor	Frontier - Ach	Bill Prd 11/25-12/24/22	99.01
12/10/22	541003-53904	121022-5773 ACH	Vendor	Frontier - Ach	Bill Prd 12/10/22-1/9/23	82.89
12/15/22	541003-53904	121522-5986	Vendor	Comcast Business - Ach	Bill Prd 12/19-1/18/22	108.85
01/01/23	541003-53904	122522-6750 ACH	Vendor	Frontier - Ach	Bill Prd 12/25/22-1/24/23	99.01
01/10/23	541003-53904	011023-5773 ACH	Vendor	Frontier - Ach	Bill Prd 1/10-2/9/23	66.98
01/31/23	541003-53904	JE004113	Journal Entry		Accrue Jan Comcast Business Internet	108.85
02/01/23	541003-53904	29145-012523	Vendor	Frontier - Ach	Bill Prd 1/25-2/24/23	99.53
02/01/23	541003-53904	JE004114	Journal Entry		Accrue Jan Comcast Business Internet	(108.85)
02/01/23	541003-53904	011523-5986 ACH	Vendor	Comcast Business - Ach	Bill Prd 1/19-2/18/23	108.85
02/10/23	541003-53904	021023-5773 ACH	Vendor	Frontier - Ach	Bill Prd 2/10-3/9/23	66.98
02/15/23	541003-53904	021523-5986 ACH	Vendor	Comcast Business - Ach	Bill Prd 2/19-3/18/23	108.85
03/01/23	541003-53904	022523-6750 ACH	Vendor	Frontier - Ach	Bill Prd 2/25-3/24/23	99.53
03/10/23	541003-53904	031023-1225 ACH	Vendor	Frontier - Ach	Bill Prd 3/10-4/9/23	66.98
03/31/23	541003-53904	JE004136	Journal Entry		Accrue Mar Comcast Business Internet	108.85
04/01/23	541003-53904	JE004137	Journal Entry		Accrue Mar Comcast Business Internet	(108.85)
04/01/23	541003-53904	032523-6750 ACH	Vendor	Frontier - Ach	Bill Prd 3/25-4/24/23	99.53
04/01/23	541003-53904	031523-5986 ACH	Vendor	Comcast Business - Ach	Bill Prd 03/19-04/18/23	108.85
04/10/23	541003-53904	041023-5773 ACH	Vendor	Frontier - Ach	Bill Prd 4/10-5/9/23	66.98
04/15/23	541003-53904	041523-5986 ACH	Vendor	Comcast Business - Ach	Bill Prd 04/19-05/18/23	108.85
05/01/23	541003-53904	042523-6750 ACH	Vendor	Frontier - Ach	Bill Prd 4/24-5/24/23	99.03
05/10/23	541003-53904	051023-5773 ACH	Vendor	Frontier - Ach	Bill Prd 5/10-6/9/23	66.98
05/15/23	541003-53904	051523-5986 ACH	Vendor	Comcast Business - Ach	Bill Prd 5/19-6/18/23	108.85
Account Total: Communication - Telephone						2,168.35

Account Name: Utility - Water & Sewer

10/01/22	543021-53904	ACCRUAL	Journal Entry		Accrue Sep North Port Water/Sewer	(51.80)
10/01/22	543021-53904	092722 ACH	Vendor	North Port Utilities - Ach	Bill Prd 8/18-9/20/22	51.80
10/31/22	543021-53904	JE004072	Journal Entry		Accrue Oct North Port Water/Sewer	55.95
11/01/22	543021-53904	JE004073	Journal Entry		Accrue Oct North Port Water/Sewer	(55.95)
11/01/22	543021-53904	110122 ACH	Vendor	North Port Utilities - Ach	Bill Prd 9/20-10/21/22	55.95
11/30/22	543021-53904	ACCRUAL	Journal Entry		Accrue Nov North Port Water/Sewer	55.95
12/01/22	543021-53904	ACCRUAL	Journal Entry		Accrue Nov North Port Water/Sewer	(55.95)
12/01/22	543021-53904	112922 ACH	Vendor	North Port Utilities - Ach	Bill Prd 10/21-11/22/22	55.95
12/31/22	543021-53904	ACCRUAL	Journal Entry		Accrue Dec North Port Water/Sewer	55.95
01/01/23	543021-53904	ACCRUAL	Journal Entry		Accrue Dec North Port Water/Sewer	(55.95)
01/01/23	543021-53904	122822 ACH	Vendor	North Port Utilities - Ach	Bill Prd 11/22-12/19/22	55.95
01/31/23	543021-53904	ACCRUAL	Journal Entry		Accrue Jan North Port Water/Sewer	55.95
02/01/23	543021-53904	ACCRUAL	Journal Entry		Accrue Jan North Port Water/Sewer	(55.95)
02/01/23	543021-53904	012623 ACH	Vendor	North Port Utilities - Ach	Bill Prd 12/19/22-1/20/23	55.95
02/28/23	543021-53904	ACCRUAL	Journal Entry		Accrue Feb North Port Water/Sewer	55.95
03/01/23	543021-53904	ACCRUAL	Journal Entry		Accrue Feb North Port Water/Sewer	(55.95)
03/01/23	543021-53904	022523 ACH	Vendor	North Port Utilities - Ach	Bill Prd 1/20-2/21/23	55.95

Bobcat Trail Community Development District

Expenditure Report - General Fund
For the Period(s) from Oct 01, 2022 to May 31, 2023
(Sorted by Department)

Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
03/31/23	543021-53904	ACCRUAL	Journal Entry		Accrue Mar North Port Water/Sewer	55.95
04/01/23	543021-53904	ACCRUAL	Journal Entry		Accrue Mar North Port Water/Sewer	(55.95)
04/01/23	543021-53904	032823 ACH	Vendor	North Port Utilities - Ach	Bill Prd 2/21-3/20/23	55.95
04/30/23	543021-53904	ACCRUAL	Journal Entry		Accrue Apr North Port Water/Sewer	55.95
05/01/23	543021-53904	ACCRUAL	Journal Entry		Accrue Apr North Port Water/Sewer	(55.95)
05/01/23	543021-53904	042723 ACH	Vendor	North Port Utilities - Ach	Bill Prd 3/20-4/20/23	55.95
05/31/23	543021-53904	ACCRUAL	Journal Entry		Accrue May North Port Water/Sewer	55.95
Account Total: Utility - Water & Sewer						447.60
Account Name: R&M-Gate						
10/01/22	546034-53904	JE004038	Journal Entry		Accrue Main Gate Fy 2022 Exit Barrier Arm	(239.90)
10/01/22	546034-53904	JE004038	Journal Entry		Accrue Main Gate Fy 2022 Front Exit Barrier Arm	(884.40)
10/01/22	546034-53904	JE004038	Journal Entry		Accrue Main Gate Fy 2022 Service	(195.10)
10/01/22	546034-53904	JE004038	Journal Entry		Accrue Main Gate Fy 2022 Service	(245.81)
10/01/22	546034-53904	JE004038	Journal Entry		Accrue Main Gate Fy 2022 Service	(182.55)
10/01/22	546034-53904	JE004038	Journal Entry		Accrue Main Gate Fy 2022 Service	(173.99)
10/01/22	546034-53904	JE004038	Journal Entry		Accrue Main Gate Fy 2022 Service	(366.92)
10/01/22	546034-53904	JE004066	Journal Entry		Accr Remove Sales Tax Inv 33092	12.88
10/01/22	546034-53904	JE004067	Journal Entry		Accr Remove Sales Tax Inv 33085	4.57
10/01/22	546034-53904	JE004068	Journal Entry		Accr Remove Sales Tax Inv 33087	46.74
10/26/22	546034-53904	33085	Vendor	Main Gate Enterprises	Exit Barrier Arm	239.90
10/26/22	546034-53904	33087	Vendor	Main Gate Enterprises	Front Exit Barrier Arm	884.40
10/26/22	546034-53904	33091	Vendor	Main Gate Enterprises	9/1 Service	195.10
10/26/22	546034-53904	33089	Vendor	Main Gate Enterprises	8/9/22 Service	245.81
10/26/22	546034-53904	33088	Vendor	Main Gate Enterprises	7/25/22 Service	182.55
10/26/22	546034-53904	33090	Vendor	Main Gate Enterprises	8/22/22 Service Call	173.99
10/26/22	546034-53904	33092	Vendor	Main Gate Enterprises	9/13/22 Service	366.92
11/01/22	546034-53904	33092	Vendor	Main Gate Enterprises	Remove Sales Tax Inv 33092	(12.88)
11/01/22	546034-53904	33085	Vendor	Main Gate Enterprises	Remove Sales Tax Inv 33085	(4.57)
11/01/22	546034-53904	33087	Vendor	Main Gate Enterprises	Remove Sales Tax Inv 33087	(46.74)
11/01/22	546034-53904	00055542	Vendor	Envera	Gate Repairs - Backgate Entrance	1,767.00
12/28/22	546034-53904	33222	Vendor	Main Gate Enterprises	Gate Repairs 11/8/22	1,039.53
12/28/22	546034-53904	33223	Vendor	Main Gate Enterprises	Gate Arm Repairs 11/29/22	173.99
02/01/23	546034-53904	011723-1335 ACH	Vendor	Valley National Bank - Cc	Dec/Jan Purchases	240.65
02/17/23	546034-53904	021723-1335 ACH	Vendor	Valley National Bank - Cc	Jan / Feb Purchases	32.94
03/17/23	546034-53904	031723-1335 ACH	Vendor	Valley National Bank - Cc	Feb-Mar 2023 Purchases	38.77
03/20/23	546034-53904	33403	Vendor	Main Gate Enterprises	Service Call Gate Repair	197.25
05/23/23	546034-53904	33574	Vendor	Main Gate Enterprises	Main Gate Entrance Repairs	366.92
Account Total: R&M-Gate						3,857.05
Account Name: R&M-Emergency & Disaster Relief						
01/04/23	546172-53904	33274	Vendor	Main Gate Enterprises	Hurricane Ian-Barrier Arm Main Gate	1,577.00
01/04/23	546172-53904	33275	Vendor	Main Gate Enterprises	Hurricane Ian-Back Gate Repairs	3,178.00
Account Total: R&M-Emergency & Disaster Relief						4,755.00
Account Name: R&M-Access&Surveillance Systems						
10/10/22	546349-53904	101022-9035 ACH	Vendor	Frontier - Ach	Bill Prd 10/10-11/09/22 Back Gate	115.98
11/10/22	546349-53904	05185-111022	Vendor	Frontier - Ach	Bill Prd 11/10-12/9/22 Back Gate	115.98
12/10/22	546349-53904	121022-9035 ACH	Vendor	Frontier - Ach	Bill Prd 12/10/22-1/9/23 Back Gate	115.98
01/10/23	546349-53904	011023-9035 ACH	Vendor	Frontier - Ach	Bill Prd 1/10-2/9/23 Back Gate	115.98
02/10/23	546349-53904	021023-9035 ACH	Vendor	Frontier - Ach	Bill Prd 2/10-3/9/23 Back Gate	115.98
03/10/23	546349-53904	031023-05185 ACH	Vendor	Frontier - Ach	Bill Prd 3/10-4/9/23 Back Gate	115.98
04/10/23	546349-53904	041023-9035 ACH	Vendor	Frontier - Ach	Bill Prd 4/10-5/9/23	115.98
05/10/23	546349-53904	051023-9035 ACH	Vendor	Frontier - Ach	Bill Prd 5/10-6/9/23 Back Gate	115.98
Account Total: R&M-Access&Surveillance Systems						927.84
Account Name: Misc-Bar Codes						
02/15/23	549008-53904	021523-REF	Vendor	Richard Nienow	Ref For Fob 52993	25.00
02/17/23	549008-53904	021723-1335 ACH	Vendor	Valley National Bank - Cc	Jan / Feb Purchases	(131.04)
02/17/23	549008-53904	021723-1335 ACH	Vendor	Valley National Bank - Cc	Jan / Feb Purchases	1,825.83
03/17/23	549008-53904	031723-1335 ACH	Vendor	Valley National Bank - Cc	Feb-Mar 2023 Purchases	(154.23)
03/17/23	549008-53904	031723-1335 ACH	Vendor	Valley National Bank - Cc	Feb-Mar 2023 Purchases	2,148.97
Account Total: Misc-Bar Codes						3,714.53
Gatehouse Department Total:						67,062.33

Bobcat Trail Community Development District

Expenditure Report - General Fund
For the Period(s) from Oct 01, 2022 to May 31, 2023
(Sorted by Department)

Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
DEPARTMENT NAME: LAKES AND ROADS						
Account Name: Contracts-Lakes						
10/01/22	534084-53916	ACCRUAL	Journal Entry		Accrue Sep Solitude Lake/Pond Mngt	(3,335.75)
10/01/22	534084-53916	PSI-08324	Vendor	Solitude Lake Managment	Lake/Pond Mgmt Sep 2022	128.75
10/01/22	534084-53916	PSI-06814	Vendor	Solitude Lake Managment	Biological Augmentation Svcs Sep 2022	143.00
10/01/22	534084-53916	PSI-12893	Vendor	Solitude Lake Managment	Lake/Pond Mgmt Sep 2022	3,064.00
10/06/22	534084-53916	PSI-17794	Vendor	Solitude Lake Managment	Biological Augmentation Svcs Oct 2022	143.00
10/06/22	534084-53916	PSI-20822	Vendor	Solitude Lake Managment	Lake/Pond Mgmt Oct 2022	128.75
10/06/22	534084-53916	PSI-19724	Vendor	Solitude Lake Managment	Lake/Pond Mgmt Oct 2022	3,064.00
11/03/22	534084-53916	PSI-23334	Vendor	Solitude Lake Managment	Biological Augmentation Svcs Nov 2022	143.00
11/03/22	534084-53916	PSI-27358	Vendor	Solitude Lake Managment	Lake/Pond Mgmt Nov 2022	128.75
11/03/22	534084-53916	PSI-27620	Vendor	Solitude Lake Managment	Lake/Pond Mgmt Nov 2022	3,064.00
12/08/22	534084-53916	PSI-31042	Vendor	Solitude Lake Managment	Lake/Pond Mgmt Dec 2022	3,064.00
12/08/22	534084-53916	PSI-31723	Vendor	Solitude Lake Managment	Lake/Pond Mgmt Dec 2022	128.75
12/08/22	534084-53916	PSI-36318	Vendor	Solitude Lake Managment	Biological Augmentation Svcs Dec 2022	148.72
01/31/23	534084-53916	ACCRUAL	Journal Entry		Accrue Jan Solitude Lake/Pond Mngt	3,341.47
02/01/23	534084-53916	ACCRUAL	Journal Entry		Accrue Jan Solitude Lake/Pond Mngt	(3,341.47)
02/28/23	534084-53916	ACCRUAL	Journal Entry		Accrue Jan-Feb Solitude Lake/Pond Mngt	6,682.94
03/01/23	534084-53916	ACCRUAL	Journal Entry		Accrue Jan-Feb Solitude Lake/Pond Mngt	(6,682.94)
03/01/23	534084-53916	PSI-40543	Vendor	Solitude Lake Managment	Jan 2023 Lake Maint	128.75
03/01/23	534084-53916	PSI-44416	Vendor	Solitude Lake Managment	Lake/Pond Mgmt Jan 2023	148.72
03/01/23	534084-53916	PSI-45704	Vendor	Solitude Lake Managment	Lake/Pond Mgmt Feb 2023	128.75
03/01/23	534084-53916	PSI-48310	Vendor	Solitude Lake Managment	Lake/Pond Mgmt Feb 2023	148.72
03/01/23	534084-53916	PSI-54801	Vendor	Solitude Lake Managment	Lake/Pond Mgmt Mar 2023	128.75
03/01/23	534084-53916	PSI-57282	Vendor	Solitude Lake Managment	Lake/Pond Mgmt Mar 2023	148.72
03/01/23	534084-53916	PSI-38180	Vendor	Solitude Lake Managment	Lake/Pond Mgmt Jan 2023	3,064.00
03/01/23	534084-53916	PSI-50787	Vendor	Solitude Lake Managment	Lake/Pond Mgmt Feb 2023	3,064.00
03/01/23	534084-53916	PSI-56675	Vendor	Solitude Lake Managment	Lake/Pond Mgmt Mar 2023	3,064.00
04/01/23	534084-53916	PSI-64375	Vendor	Solitude Lake Managment	Lake/Pond Mgmt Apr 2023	132.61
04/01/23	534084-53916	PSI-65866	Vendor	Solitude Lake Managment	Lake/Pond Mgmt Apr 2023	148.72
04/11/23	534084-53916	PSI-67897	Vendor	Solitude Lake Managment	Lake/Pond Mgmt Apr 2023	3,064.00
05/01/23	534084-53916	PSI-75912	Vendor	Solitude Lake Managment	Lake/Pond Mgmt May 2023	3,064.00
05/01/23	534084-53916	PSI-76439	Vendor	Solitude Lake Managment	Lake/Pond Mgmt May 2023	132.61
05/02/23	534084-53916	PSI-76803	Vendor	Solitude Lake Managment	Lake/Pond Mgmt May 2023	148.72
Account Total: Contracts-Lakes						26,728.04
Account Name: R&M-Road Cleaning						
11/30/22	546080-53916	50170	Vendor	Clean Sweep	Street Sweeping 11/23/22	585.00
02/28/23	546080-53916	50915	Vendor	Clean Sweep	Street Sweeping 2/23/23	585.00
03/01/23	546080-53916	JE004128	Journal Entry		Recl Hoover Pressure Cleaning Deposit - Per Board 3/16/23	2,040.00
03/01/23	546080-53916	JE004129	Journal Entry		Recl Hoover Pressure Cleaning Final - Per Board 3/16/23	1,535.00
Account Total: R&M-Road Cleaning						4,745.00
Lakes And Roads Department Total:						31,473.04

DEPARTMENT NAME: COMMUNITY CENTER

Account Name: Payroll-Hourly						
10/01/22	512002-57204	ACCR PR	Journal Entry		Accrue Summary Of October 12, 2021 Payroll (9/26-9/30)	(163.18)
10/12/22	512002-57204	PAYRO00664	Payroll		Summary Of October 12, 2022 Payroll Posting	456.90
10/26/22	512002-57204	PAYRO00666	Payroll		Summary Of October 26, 2022 Payroll Posting	632.05
11/09/22	512002-57204	PAYRO00668	Payroll		Summary Of November 9, 2022 Payroll Posting	822.42
11/23/22	512002-57204	PAYRO00669	Payroll		Summary Of November 23, 2022 Payroll Posting	913.80
12/07/22	512002-57204	PAYRO00670	Payroll		Summary Of December 7, 2022 Payroll Posting	913.80
12/21/22	512002-57204	PAYRO00671	Payroll		Summary Of December 21, 2022 Payroll Posting	913.80
12/21/22	512002-57204	JE004086	Journal Entry		Recl Summary Of December 21, 2022 Payroll Posting	296.96
01/04/23	512002-57204	PAYRO00673	Payroll		Summary Of January 4, 2023 Payroll Posting	883.34
01/18/23	512002-57204	PAYRO00674	Payroll		Summary Of January 18, 2023 Payroll Posting	864.00
02/01/23	512002-57204	PAYRO00677	Payroll		Summary Of February 1, 2023 Payroll Posting	960.00
02/15/23	512002-57204	PAYRO00678	Payroll		Summary Of February 15, 2023 Payroll Posting	960.00
03/01/23	512002-57204	PAYRO00680	Payroll		Summary Of March 1, 2023 Payroll Posting	960.00
03/15/23	512002-57204	PAYRO00683	Payroll		Summary Of March 15, 2023 Payroll Posting	960.00
03/29/23	512002-57204	PAYRO00684	Payroll		Summary Of March 29, 2023 Payroll Posting	976.00
04/12/23	512002-57204	PAYRO00685	Payroll		Summary Of April 12, 2023 Payroll Posting	960.00
04/26/23	512002-57204	PAYRO00687	Payroll		Summary Of April 26, 2023 Payroll Posting	964.00
05/10/23	512002-57204	PAYRO00688	Payroll		Summary Of May 10, 2023 Payroll Posting	944.00
05/24/23	512002-57204	PAYRO00690	Payroll		Summary Of May 24, 2023 Payroll Posting	768.00
Account Total: Payroll-Hourly						14,985.89

Bobcat Trail Community Development District

Expenditure Report - General Fund
For the Period(s) from Oct 01, 2022 to May 31, 2023
(Sorted by Department)

Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
Account Name: FICA Taxes						
10/01/22	521001-57204	ACCR PR	Journal Entry		Accrue Summary Of October 12, 2021 Payroll (9/26-9/30)	(12.49)
10/12/22	521001-57204	PAYRO00664	Payroll		Summary Of October 12, 2022 Payroll Posting	34.96
10/26/22	521001-57204	PAYRO00666	Payroll		Summary Of October 26, 2022 Payroll Posting	48.35
11/09/22	521001-57204	PAYRO00668	Payroll		Summary Of November 9, 2022 Payroll Posting	62.92
11/23/22	521001-57204	PAYRO00669	Payroll		Summary Of November 23, 2022 Payroll Posting	69.91
12/07/22	521001-57204	PAYRO00670	Payroll		Summary Of December 7, 2022 Payroll Posting	69.91
12/21/22	521001-57204	PAYRO00671	Payroll		Summary Of December 21, 2022 Payroll Posting	69.91
12/21/22	521001-57204	PAYRO00672	Payroll		Summary Of December 21, 2022 Payroll Posting	22.72
01/04/23	521001-57204	PAYRO00673	Payroll		Summary Of January 4, 2023 Payroll Posting	67.58
01/18/23	521001-57204	PAYRO00674	Payroll		Summary Of January 18, 2023 Payroll Posting	66.10
02/01/23	521001-57204	PAYRO00677	Payroll		Summary Of February 1, 2023 Payroll Posting	73.44
02/15/23	521001-57204	PAYRO00678	Payroll		Summary Of February 15, 2023 Payroll Posting	73.44
03/01/23	521001-57204	PAYRO00680	Payroll		Summary Of March 1, 2023 Payroll Posting	73.44
03/15/23	521001-57204	PAYRO00683	Payroll		Summary Of March 15, 2023 Payroll Posting	73.44
03/29/23	521001-57204	PAYRO00684	Payroll		Summary Of March 29, 2023 Payroll Posting	74.66
04/12/23	521001-57204	PAYRO00685	Payroll		Summary Of April 12, 2023 Payroll Posting	73.44
04/26/23	521001-57204	PAYRO00687	Payroll		Summary Of April 26, 2023 Payroll Posting	73.75
05/10/23	521001-57204	PAYRO00688	Payroll		Summary Of May 10, 2023 Payroll Posting	72.22
05/24/23	521001-57204	PAYRO00690	Payroll		Summary Of May 24, 2023 Payroll Posting	58.76
Account Total: Fica Taxes						1,146.46
Account Name: Contracts-Other Services						
10/01/22	534033-57204	JE004023	Journal Entry		Exp 4Th Qtr Alarm Monitoring Oct-Dec 2022	60.00
01/01/23	534033-57204	244990	Vendor	Wenzel Electrical Services Inc	1St Qtr Alarm Monitoring Jan-Mar 2023	60.00
03/14/23	534033-57204	246759	Vendor	Wenzel Electrical Services Inc	Annual Fire Alarm Inspection	230.00
04/01/23	534033-57204	JE004134	Journal Entry		Exp Wenzel Electric 2Nd Qtr Alarm Mon. Apr-Jun 2023	60.00
04/06/23	534033-57204	16830040123	Vendor	Abc Fire Equipment Inc	Fire Extinguisher Inspection	334.00
Account Total: Contracts-Other Services						744.00
Account Name: Contracts-Cleaning Services						
10/01/22	534082-57204	JE004036	Journal Entry		Accrue Sep North Port Water/Sewer	(1,110.00)
10/06/22	534082-57204	1219	Vendor	Cleaning -4-You Inc	Sept 2022 Cleaning Svcs	1,110.00
10/31/22	534082-57204	ACCRUAL	Journal Entry		Accrue Oct Cleaning Svc	1,100.00
11/01/22	534082-57204	ACCRUAL	Journal Entry		Accrue Oct Cleaning Svc	(1,100.00)
11/01/22	534082-57204	1223	Vendor	Cleaning -4-You Inc	Oct 2022 Cleaning Services	1,110.00
11/30/22	534082-57204	ACCRUAL	Journal Entry		Accrue Nov Cleaning Svc	1,100.00
12/01/22	534082-57204	ACCRUAL	Journal Entry		Accrue Nov Cleaning Svc	(1,100.00)
12/07/22	534082-57204	1226	Vendor	Cleaning -4-You Inc	Nov 2022 Cleaning Svcs	1,080.00
12/31/22	534082-57204	ACCRUAL	Journal Entry		Accrue Dec Cleaning Svc	1,100.00
01/01/23	534082-57204	ACCRUAL	Journal Entry		Accrue Dec Cleaning Svc	(1,100.00)
01/11/23	534082-57204	1232	Vendor	Cleaning -4-You Inc	Dec 2022 Cleaning Svcs	1,080.00
01/31/23	534082-57204	ACCRUAL	Journal Entry		Accrue Jan Cleaning Svc	1,100.00
02/01/23	534082-57204	ACCRUAL	Journal Entry		Accrue Jan Cleaning Svc	(1,100.00)
02/11/23	534082-57204	1235	Vendor	Cleaning -4-You Inc	Clubhouse Cleaning Jan 2023	1,080.00
02/28/23	534082-57204	ACCRUAL	Journal Entry		Accrue Feb Cleaning Svc	1,080.00
03/01/23	534082-57204	ACCRUAL	Journal Entry		Accrue Feb Cleaning Svc	(1,080.00)
03/10/23	534082-57204	1239	Vendor	Cleaning -4-You Inc	Clubhouse Cleaning Feb 2023	960.00
03/31/23	534082-57204	ACCRUAL	Journal Entry		Accrue Mar Cleaning Svc	1,000.00
04/01/23	534082-57204	ACCRUAL	Journal Entry		Accrue Mar Cleaning Svc	(1,000.00)
04/10/23	534082-57204	1243	Vendor	Cleaning -4-You Inc	Clubhouse Cleaning Mar 2023	1,080.00
04/30/23	534082-57204	ACCRUAL	Journal Entry		Accrue Apr Cleaning Svc	1,000.00
05/01/23	534082-57204	ACCRUAL	Journal Entry		Accrue Apr Cleaning Svc	(1,000.00)
05/02/23	534082-57204	1245	Vendor	Cleaning -4-You Inc	Clubhouse Cleaning Apr 2023	960.00
05/31/23	534082-57204	ACCRUAL	Journal Entry		Accrue May Cleaning Svc	1,000.00
Account Total: Contracts-Cleaning Services						8,350.00
Account Name: Utility - Other						
10/01/22	543004-57204	092222-0808 ACH	Vendor	Frontier - Ach	Bill Prd 9/22-10/21/22 Com Ctr	459.75
11/01/22	543004-57204	102222-0808 ACH	Vendor	Frontier - Ach	Bill Prd 10/22-11/21/22 Com Ctr	456.62
12/01/22	543004-57204	112222-0808 ACH	Vendor	Frontier - Ach	Bill Prd 11/22-12/21/22 Com Ctr	390.07
01/01/23	543004-57204	122222-0808 ACH	Vendor	Frontier - Ach	Bill Prd 12/22/22-1/21/23 Com Ctr	450.03
02/15/23	543004-57204	012223-0808 ACH	Vendor	Frontier - Ach	Bill Prd 1/22-2/21/23	452.03
03/01/23	543004-57204	022223-0808 ACH	Vendor	Frontier - Ach	Bill Prd 02/22/23-03/21/23 Com Ctr	452.04
04/01/23	543004-57204	032223-0808 ACH	Vendor	Frontier - Ach	Bill Prd 3/22-4/21/23 Com Ctr	452.04
05/01/23	543004-57204	042223-0808 ACH	Vendor	Frontier - Ach	Bill Prd 4/22/23-5/21/23 Com Ctr	448.82
Account Total: Utility - Other						3,561.40

Bobcat Trail Community Development District

Expenditure Report - General Fund
For the Period(s) from Oct 01, 2022 to May 31, 2023
(Sorted by Department)

Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
Account Name: Electricity - General						
10/31/22	543006-57204	JE004052	Journal Entry		Accrue Oct Fpl Electricity	380.08
11/01/22	543006-57204	JE004053	Journal Entry		Accrue Oct Fpl Electricity	(380.08)
11/01/22	543006-57204	10252 ACH	Vendor	Fpl - Ach	Bill Prd 9/23-10/25/22	380.08
11/18/22	543006-57204	111822 ACH	Vendor	Fpl - Ach	Bill Prd 10/20-11/18/22	416.33
12/19/22	543006-57204	121922 ACH	Vendor	Fpl - Ach	Bill Prd 11/22-12/22/22	392.27
01/20/23	543006-57204	012023 ACH	Vendor	Fpl - Ach	Bill Prd 12/19-1/20/23	364.56
02/22/23	543006-57204	022223 ACH	Vendor	Fpl - Ach	Bill Prd 1/20-2/18/23	363.67
03/31/23	543006-57204	ACCRUAL	Journal Entry		Accrue Mar Fpl Electricity	360.00
04/01/23	543006-57204	ACCRUAL	Journal Entry		Accrue Mar Fpl Electricity	(360.00)
04/01/23	543006-57204	032123 ACH	Vendor	Fpl - Ach	Bill Prd 2/22-3/24/23	439.61
04/30/23	543006-57204	ACCRUAL	Journal Entry		Accrue Apr Fpl Electricity	450.00
05/01/23	543006-57204	ACCRUAL	Journal Entry		Accrue Apr Fpl Electricity	(450.00)
05/01/23	543006-57204	042523 ACH	Vendor	Fpl - Ach	Bill Prd 3/20-4/20/23	541.13
05/19/23	543006-57204	051923 ACH	Vendor	Fpl - Ach	Bill Prd 4/20-5/19/23	551.55
Account Total: Electricity - General						3,449.20
Account Name: Utility - Water & Sewer						
10/01/22	543021-57204	092722 ACH	Vendor	North Port Utilities - Ach	Bill Prd 8/18-9/20/22	283.00
10/01/22	543021-57204	JE004036	Journal Entry		Accrue Sep North Port Water/Sewer	(283.00)
10/27/22	543021-57204	102722 ACH	Vendor	North Port Utilities - Ach	Bill Prd 9/20-10/21/22	1,318.63
11/30/22	543021-57204	JE004093	Journal Entry		Accrue Nov North Port Water/Sewer	281.49
12/01/22	543021-57204	112922 ACH	Vendor	North Port Utilities - Ach	Bill Prd 10/21-11/22/22	281.49
12/01/22	543021-57204	JE004094	Journal Entry		Accrue Nov North Port Water/Sewer	(281.49)
12/31/22	543021-57204	JE004100	Journal Entry		Accrue Dec North Port Water/Sewer	341.84
01/01/23	543021-57204	JE004101	Journal Entry		Accrue Dec North Port Water/Sewer	(341.84)
01/01/23	543021-57204	122822 ACH	Vendor	North Port Utilities - Ach	Bill Prd 11/22-12/19/22	341.84
01/31/23	543021-57204	ACCRUAL	Journal Entry		Accrue Jan North Port Water/Sewer	340.00
02/01/23	543021-57204	ACCRUAL	Journal Entry		Accrue Jan North Port Water/Sewer	(340.00)
02/01/23	543021-57204	012623 ACH	Vendor	North Port Utilities - Ach	Bill Prd 12/19/22-1/20/23	293.56
02/28/23	543021-57204	ACCRUAL	Journal Entry		Accrue Feb North Port Water/Sewer	350.00
03/01/23	543021-57204	ACCRUAL	Journal Entry		Accrue Feb North Port Water/Sewer	(350.00)
03/01/23	543021-57204	022523 ACH	Vendor	North Port Utilities - Ach	Bill Prd 1/20-2/21/23	293.56
03/31/23	543021-57204	ACCRUAL	Journal Entry		Accrue Mar North Port Water/Sewer	300.00
04/01/23	543021-57204	ACCRUAL	Journal Entry		Accrue Mar North Port Water/Sewer	(300.00)
04/01/23	543021-57204	032823 ACH	Vendor	North Port Utilities - Ach	Bill Prd 2/21-3/20/23	353.91
04/30/23	543021-57204	ACCRUAL	Journal Entry		Accrue Apr North Port Water/Sewer	350.00
05/01/23	543021-57204	ACCRUAL	Journal Entry		Accrue Apr North Port Water/Sewer	(350.00)
05/01/23	543021-57204	042723 ACH	Vendor	North Port Utilities - Ach	Bill Prd 3/20-4/20/23	285.10
05/31/23	543021-57204	ACCRUAL	Journal Entry		Accrue May North Port Water/Sewer	317.70
Account Total: Utility - Water & Sewer						3,485.79
Account Name: Insurance - Property						
10/01/22	545001-57204	82445	Vendor	Public Risk Insurance Agency	Policy 10/1/22-10/1/2023	12,474.00
Account Total: Insurance - Property						12,474.00
Account Name: R&M-Pest Control						
10/25/22	546070-57204	105764	Vendor	Gardenmasters Of Sw Fl	Quarterly Pest Control	135.01
01/31/23	546070-57204	JE004113	Journal Entry		Accrue Gardenmasters Quarterly Pest Control	135.01
02/01/23	546070-57204	JE004114	Journal Entry		Accrue Gardenmasters Quarterly Pest Control	(135.01)
02/28/23	546070-57204	ACCRUAL	Journal Entry		Accrue Gardenmasters Quarterly Pest Control	135.01
03/01/23	546070-57204	ACCRUAL	Journal Entry		Accrue Gardenmasters Quarterly Pest Control	(135.01)
03/10/23	546070-57204	112735	Vendor	Gardenmasters Of Sw Fl	Quarterly Pest Control	135.01
Account Total: R&M-Pest Control						270.02
Account Name: R&M-Tennis Courts						
12/17/22	546097-57204	121522	Vendor	Sharon Sperry	Reimburse For Paint Supplies - Pickelball Crt	244.54
01/01/23	546097-57204	121922-1335 ACH	Vendor	Valley National Bank - Cc	Dec 2022 Purchases	427.98
Account Total: R&M-Tennis Courts						672.52
Account Name: R&M-Fitness Equipment						
12/12/22	546115-57204	1212221	Vendor	Florida Gym Tech Llc	Replace Safety Tethers	177.00
02/01/23	546115-57204	011723-1335 ACH	Vendor	Valley National Bank - Cc	Dec/Jan Purchases	26.71
02/01/23	546115-57204	1130223	Vendor	Florida Gym Tech Llc	Qtrly Preventive Maint	150.00
03/10/23	546115-57204	310231	Vendor	Florida Gym Tech Llc	Qtrly Preventative Maint	150.00
Account Total: R&M-Fitness Equipment						503.71
Account Name: R&M-Maintenance						
10/01/22	546337-57204	103748869	Vendor	Babe'S Plumbing Inc	Cut/Cap Sewer & Water Lines	301.03
10/06/22	546337-57204	94947	Vendor	Total Air Solutions	Hvac Repairs	110.00
02/01/23	546337-57204	011723-1335 ACH	Vendor	Valley National Bank - Cc	Dec/Jan Purchases	880.00
03/21/23	546337-57204	68354	Vendor	Total Air Solutions	Ac Repairs	478.00
05/01/23	546337-57204	76677	Vendor	Babe'S Plumbing Inc	Test Fire Main	515.00
Account Total: R&M-Maintenance						2,284.03

Bobcat Trail Community Development District

Expenditure Report - General Fund
For the Period(s) from Oct 01, 2022 to May 31, 2023
(Sorted by Department)

Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
Account Name: Misc-Contingency						
01/01/23	549900-57204	121922-1335 ACH	Vendor	Valley National Bank - Cc	Dec 2022 Purchases	14.99
02/01/23	549900-57204	011723-1335 ACH	Vendor	Valley National Bank - Cc	Dec/Jan Purchases	75.00
02/17/23	549900-57204	021723-1335 ACH	Vendor	Valley National Bank - Cc	Jan / Feb Purchases	114.66
Account Total: Misc-Contingency						204.65
Account Name: Supplies - Misc.						
11/07/22	552061-57204	110722	Vendor	Diana Etherton	Reimb For Office Supplies	246.08
11/08/22	552061-57204	110822	Vendor	Diana Etherton	Reimb Supplies For Comm Ctr	24.36
01/04/23	552061-57204	TRAIL-010423	Vendor	Diana Etherton	Reimb For Xmas Decor	113.96
02/01/23	552061-57204	011723-1335 ACH	Vendor	Valley National Bank - Cc	Dec/Jan Purchases	212.35
02/01/23	552061-57204	011723-1335 ACH	Vendor	Valley National Bank - Cc	Dec/Jan Purchases	38.51
02/17/23	552061-57204	021723-1335 ACH	Vendor	Valley National Bank - Cc	Jan / Feb Purchases	36.34
03/17/23	552061-57204	031723-1335 ACH	Vendor	Valley National Bank - Cc	Feb-Mar 2023 Purchases	42.77
03/17/23	552061-57204	031723-1335 ACH	Vendor	Valley National Bank - Cc	Feb-Mar 2023 Purchases	134.95
04/13/23	552061-57204	041323	Vendor	Diana Etherton	Community Center Supplies	33.98
Account Total: Supplies - Misc.						883.30
Community Center Department Total:						53,014.97

DEPARTMENT NAME: POOLS AND MAINTENANCE

Account Name: Payroll-Hourly						
10/01/22	512002-57220	ACCR PR	Journal Entry		Accrue Summary Of October 13, 2021 Payroll (9/26-9/30)	(99.57)
10/13/22	512002-57220	PAYRO00665	Payroll		Summary Of October 13, 2022 Payroll Posting	278.80
10/26/22	512002-57220	PAYRO00666	Payroll		Summary Of October 26, 2022 Payroll Posting	297.80
11/09/22	512002-57220	PAYRO00668	Payroll		Summary Of November 9, 2022 Payroll Posting	774.28
11/23/22	512002-57220	PAYRO00669	Payroll		Summary Of November 23, 2022 Payroll Posting	804.06
12/07/22	512002-57220	PAYRO00670	Payroll		Summary Of December 7, 2022 Payroll Posting	893.40
12/21/22	512002-57220	PAYRO00671	Payroll		Summary Of December 21, 2022 Payroll Posting	722.17
12/21/22	512002-57220	JE004084	Journal Entry		Recl Summary Of December 21, 2022 Payroll Posting	296.96
12/21/22	512002-57220	JE004085	Journal Entry		Recl Summary Of December 21, 2022 Payroll Posting	148.48
01/04/23	512002-57220	PAYRO00673	Payroll		Summary Of January 4, 2023 Payroll Posting	744.50
01/18/23	512002-57220	PAYRO00674	Payroll		Summary Of January 18, 2023 Payroll Posting	844.56
02/01/23	512002-57220	PAYRO00677	Payroll		Summary Of February 1, 2023 Payroll Posting	750.72
02/15/23	512002-57220	PAYRO00678	Payroll		Summary Of February 15, 2023 Payroll Posting	703.80
03/01/23	512002-57220	PAYRO00680	Payroll		Summary Of March 1, 2023 Payroll Posting	985.32
03/15/23	512002-57220	PAYRO00683	Payroll		Summary Of March 15, 2023 Payroll Posting	875.84
03/29/23	512002-57220	PAYRO00684	Payroll		Summary Of March 29, 2023 Payroll Posting	1,157.36
04/12/23	512002-57220	PAYRO00685	Payroll		Summary Of April 12, 2023 Payroll Posting	1,118.26
04/26/23	512002-57220	PAYRO00687	Payroll		Summary Of April 26, 2023 Payroll Posting	563.04
05/10/23	512002-57220	PAYRO00688	Payroll		Summary Of May 10, 2023 Payroll Posting	1,180.82
05/24/23	512002-57220	PAYRO00690	Payroll		Summary Of May 24, 2023 Payroll Posting	625.60
Account Total: Payroll-Hourly						13,666.20
Account Name: FICA Taxes						
10/01/22	521001-57220	ACCR PR	Journal Entry		Accrue Summary Of October 13, 2021 Payroll (9/26-9/30)	(7.62)
10/13/22	521001-57220	PAYRO00665	Payroll		Summary Of October 13, 2022 Payroll Posting	21.33
10/26/22	521001-57220	PAYRO00666	Payroll		Summary Of October 26, 2022 Payroll Posting	22.78
11/09/22	521001-57220	PAYRO00668	Payroll		Summary Of November 9, 2022 Payroll Posting	59.24
11/23/22	521001-57220	PAYRO00669	Payroll		Summary Of November 23, 2022 Payroll Posting	61.51
12/07/22	521001-57220	PAYRO00670	Payroll		Summary Of December 7, 2022 Payroll Posting	68.34
12/21/22	521001-57220	PAYRO00671	Payroll		Summary Of December 21, 2022 Payroll Posting	55.24
12/21/22	521001-57220	PAYRO00672	Payroll		Summary Of December 21, 2022 Payroll Posting	22.72
12/21/22	521001-57220	PAYRO00672	Payroll		Summary Of December 21, 2022 Payroll Posting	11.36
01/04/23	521001-57220	PAYRO00673	Payroll		Summary Of January 4, 2023 Payroll Posting	56.96
01/18/23	521001-57220	PAYRO00674	Payroll		Summary Of January 18, 2023 Payroll Posting	64.61
02/01/23	521001-57220	PAYRO00677	Payroll		Summary Of February 1, 2023 Payroll Posting	57.43
02/15/23	521001-57220	PAYRO00678	Payroll		Summary Of February 15, 2023 Payroll Posting	53.85
03/01/23	521001-57220	PAYRO00680	Payroll		Summary Of March 1, 2023 Payroll Posting	75.38
03/15/23	521001-57220	PAYRO00683	Payroll		Summary Of March 15, 2023 Payroll Posting	67.00
03/29/23	521001-57220	PAYRO00684	Payroll		Summary Of March 29, 2023 Payroll Posting	88.54
04/12/23	521001-57220	PAYRO00685	Payroll		Summary Of April 12, 2023 Payroll Posting	85.54
04/26/23	521001-57220	PAYRO00687	Payroll		Summary Of April 26, 2023 Payroll Posting	43.07
05/10/23	521001-57220	PAYRO00688	Payroll		Summary Of May 10, 2023 Payroll Posting	90.33
05/24/23	521001-57220	PAYRO00690	Payroll		Summary Of May 24, 2023 Payroll Posting	47.86
Account Total: Fica Taxes						1,045.47

Bobcat Trail Community Development District

Expenditure Report - General Fund
For the Period(s) from Oct 01, 2022 to May 31, 2023
(Sorted by Department)

Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
Account Name: Contracts-Pools						
10/01/22	534078-57220	46789	Vendor	A&D Pool	Oct 2022 Pool Maint	665.00
11/01/22	534078-57220	47305	Vendor	A&D Pool	Nov 2022 Pool Maint	665.00
12/01/22	534078-57220	47821	Vendor	A&D Pool	Dec 2022 Pool Maint	665.00
01/01/23	534078-57220	48181	Vendor	A&D Pool	Jan 2023 Pool Maint	732.00
02/01/23	534078-57220	48646	Vendor	A&D Pool	Feb 2023 Pool Maint	732.00
03/01/23	534078-57220	49116	Vendor	A&D Pool	Mar 2023 Pool Maint	732.00
04/01/23	534078-57220	49612	Vendor	A&D Pool	April 2023 Pool Maint	732.00
05/01/23	534078-57220	50098	Vendor	A&D Pool	May 2023 Pool Maint	732.00
Account Total: Contracts-Pools						5,655.00
Account Name: Utility - Gas						
10/20/22	543019-57220	102022-4685 ACH	Vendor	Teco Peoples Gas - Ach	Bill Prd 9/17-10/17/22	16.07
11/30/22	543019-57220	ACCRUAL	Journal Entry		Accrue Nov Teco Gas	16.07
12/01/22	543019-57220	ACCRUAL	Journal Entry		Accrue Nov Teco Gas	(16.07)
12/01/22	543019-57220	111822-4685 ACH	Vendor	Teco Peoples Gas - Ach	Bill Prd 10/18/22-11/16/22	16.07
12/31/22	543019-57220	ACCRUAL	Journal Entry		Accrue Dec Teco Gas	16.07
01/01/23	543019-57220	ACCRUAL	Journal Entry		Accrue Dec Teco Gas	(16.07)
01/01/23	543019-57220	122022-4685 ACH	Vendor	Teco Peoples Gas - Ach	Bill Prd 11/17/22-12/16/22	16.07
01/31/23	543019-57220	ACCRUAL	Journal Entry		Accrue Jan Teco Gas	16.07
02/01/23	543019-57220	ACCRUAL	Journal Entry		Accrue Jan Teco Gas	(16.07)
02/13/23	543019-57220	012323-4685 ACH	Vendor	Teco Peoples Gas - Ach	Bill Prd 12/17-1/20/23	16.07
02/28/23	543019-57220	ACCRUAL	Journal Entry		Accrue Feb Teco Gas	16.07
03/01/23	543019-57220	ACCRUAL	Journal Entry		Accrue Feb Teco Gas	(16.07)
03/01/23	543019-57220	022123	Vendor	Teco Peoples Gas - Ach	Bill Prd 1/21-2/15/23	16.07
03/22/23	543019-57220	032223-64685 ACH	Vendor	Teco Peoples Gas - Ach	Bill Prd 2/16-3/16/23	16.07
04/21/23	543019-57220	042123-4685 ACH	Vendor	Teco Peoples Gas - Ach	Bill Prd 03/17-04/18/23	16.07
05/31/23	543019-57220	ACCRUAL	Journal Entry		Accrue May Teco Gas	16.07
Account Total: Utility - Gas						128.56
Account Name: Utility - Water & Sewer						
10/01/22	543021-57220	092722 ACH	Vendor	North Port Utilities - Ach	Bill Prd 8/18-9/20/22	404.01
10/01/22	543021-57220	JE004036	Journal Entry		Accrue Sep North Port Water/Sewer	(404.01)
10/27/22	543021-57220	102722 ACH	Vendor	North Port Utilities - Ach	Bill Prd 9/20-10/21/22	231.96
10/31/22	543021-57220	JE004080	Journal Entry		Accrue Oct North Port Water/Sewer	135.40
11/01/22	543021-57220	110222 ACH	Vendor	North Port Utilities - Ach	Bill Prd 9/20-10/21/22	135.40
11/01/22	543021-57220	JE004081	Journal Entry		Accrue Oct North Port Water/Sewer	(135.40)
11/30/22	543021-57220	JE004089	Journal Entry		Accrue Nov North Port Water/Sewer	1,735.36
12/01/22	543021-57220	112922 ACH	Vendor	North Port Utilities - Ach	Bill Prd 10/21-11/22/22	1,735.36
12/01/22	543021-57220	JE004090	Journal Entry		Accrue Nov North Port Water/Sewer	(1,735.36)
12/31/22	543021-57220	JE004104	Journal Entry		Accrue Dec North Port Water/Sewer	836.22
01/01/23	543021-57220	JE004105	Journal Entry		Accrue Dec North Port Water/Sewer	(836.22)
01/01/23	543021-57220	122822 ACH	Vendor	North Port Utilities - Ach	Bill Prd 11/22-12/19/22	836.22
01/31/23	543021-57220	ACCRUAL	Journal Entry		Accrue Jan North Port Water/Sewer	835.00
02/01/23	543021-57220	ACCRUAL	Journal Entry		Accrue Jan North Port Water/Sewer	(835.00)
02/01/23	543021-57220	012623 ACH	Vendor	North Port Utilities - Ach	Bill Prd 12/19/22-1/20/23	623.25
02/01/23	543021-57220	012723 ACH	Vendor	North Port Utilities - Ach	Bill Prd 12/20-1/20/23	129.26
02/28/23	543021-57220	ACCRUAL	Journal Entry		Accrue Feb North Port Water/Sewer	750.00
03/01/23	543021-57220	ACCRUAL	Journal Entry		Accrue Feb North Port Water/Sewer	(750.00)
03/01/23	543021-57220	022523 ACH	Vendor	North Port Utilities - Ach	Bill Prd 1/20-2/21/23	481.00
03/06/23	543021-57220	JE004127	Journal Entry		North Port Utilities Refund Rec/Vd - Overpaid Oct22-Jan23	(535.46)
03/31/23	543021-57220	ACCRUAL	Journal Entry		Accrue Mar North Port Water/Sewer	480.00
04/01/23	543021-57220	ACCRUAL	Journal Entry		Accrue Mar North Port Water/Sewer	(480.00)
04/01/23	543021-57220	032823 ACH	Vendor	North Port Utilities - Ach	Bill Prd 2/21-3/20/23	372.10
04/30/23	543021-57220	ACCRUAL	Journal Entry		Accrue Apr North Port Water/Sewer	400.00
05/01/23	543021-57220	ACCRUAL	Journal Entry		Accrue Apr North Port Water/Sewer	(400.00)
05/01/23	543021-57220	042723 ACH	Vendor	North Port Utilities - Ach	Bill Prd 3/20-4/20/23	426.33
05/31/23	543021-57220	ACCRUAL	Journal Entry		Accrue May North Port Water/Sewer	285.10
Account Total: Utility - Water & Sewer						4,720.52
Account Name: R&M-Pools						
10/17/22	546074-57220	1335-101722	Vendor	Valley National Bank - Cc	Sept/Oct Purchases	8.57
10/24/22	546074-57220	20445	Vendor	Kennedy Electric Co.	Removed And Replaced Outlet For Chemicals In Clams	129.00
01/01/23	546074-57220	19188	Vendor	Brian Bowersox Inc.	Locate Water Leak Under Floor	150.00
01/31/23	546074-57220	48761	Vendor	A&D Pool	Replaced Ladder Steps	431.90
01/31/23	546074-57220	48762	Vendor	A&D Pool	Removal Of Broken Pool Heater	250.00
02/01/23	546074-57220	JE004119	Journal Entry		Recl Valley National Bank Dec/Jan Purchases	550.00
02/01/23	546074-57220	JE004120	Journal Entry		Recl Valley National Bank Dec/Jan Purchases	150.00
02/03/23	546074-57220	48806	Vendor	A&D Pool	Pool Maint	80.25
05/24/23	546074-57220	58-BID-6553495	Vendor	Florida Dept Of Health	Pool Permits	400.00
Account Total: R&M-Pools						2,149.72

Bobcat Trail Community Development District

Expenditure Report - General Fund
For the Period(s) from Oct 01, 2022 to May 31, 2023
(Sorted by Department)

Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
Account Name: R&M-Vehicles						
12/01/22	546104-57220	111722-1335	Vendor	Valley National Bank - Cc	Oct/Nov Purchases	32.08
01/01/23	546104-57220	121922-1335 ACH	Vendor	Valley National Bank - Cc	Dec 2022 Purchases	31.44
05/01/23	546104-57220	041723-1335 ACH	Vendor	Valley National Bank - Cc	Mar/Apr Purchases	53.04
Account Total: R&M-Vehicles						116.56
Account Name: R&M-Community Maintenance						
10/01/22	546125-57220	ACCRUAL	Journal Entry		Accrue Sep North Port Refuse Removal	(72.00)
10/17/22	546125-57220	1335-101722	Vendor	Valley National Bank - Cc	Sept/Oct Purchases	3.41
10/31/22	546125-57220	ACCRUAL	Journal Entry		Accrue Sep North Port Refuse Removal	72.00
10/31/22	546125-57220	ACCRUAL	Journal Entry		Accrue Oct North Port Refuse Removal	72.00
11/01/22	546125-57220	ACCRUAL	Journal Entry		Accrue Sep North Port Refuse Removal	(72.00)
11/01/22	546125-57220	ACCRUAL	Journal Entry		Accrue Oct North Port Refuse Removal	(72.00)
11/01/22	546125-57220	E-1727 - DEP	Vendor	Efficient Gutters Llc	Gutter Repairs-Deposit	1,137.50
11/02/22	546125-57220	110222-191620 ACH	Vendor	North Port Solid Waste District - Ach	Refuse Removal Sep-Oct 2022	144.00
11/30/22	546125-57220	ACCRUAL	Journal Entry		Accrue Nov North Port Refuse Removal	72.00
12/01/22	546125-57220	ACCRUAL	Journal Entry		Accrue Nov North Port Refuse Removal	(72.00)
12/01/22	546125-57220	111722-1335	Vendor	Valley National Bank - Cc	Oct/Nov Purchases	220.94
12/01/22	546125-57220	111722-1335	Vendor	Valley National Bank - Cc	Oct/Nov Purchases	101.22
12/02/22	546125-57220	120222-191620	Vendor	North Port Solid Waste District - Ach	Refuse Removal Nov 2022	72.00
12/23/22	546125-57220	11865727	Vendor	Babe'S Plumbing Inc	Gatehouse Repair	652.39
12/31/22	546125-57220	ACCRUAL	Journal Entry		Accrue Dec North Port Refuse Removal	72.00
01/01/23	546125-57220	ACCRUAL	Journal Entry		Accrue Dec North Port Refuse Removal	(72.00)
01/31/23	546125-57220	ACCRUAL	Journal Entry		Accrue Dec & Jan North Port Refuse Removal	144.00
02/01/23	546125-57220	ACCRUAL	Journal Entry		Accrue Dec & Jan North Port Refuse Removal	(144.00)
02/01/23	546125-57220	011723-1335 ACH	Vendor	Valley National Bank - Cc	Dec/Jan Purchases	191.41
02/17/23	546125-57220	021723-1335 ACH	Vendor	Valley National Bank - Cc	Jan / Feb Purchases	834.13
02/28/23	546125-57220	ACCRUAL	Journal Entry		Accrue Dec-Feb North Port Refuse Removal	216.00
03/01/23	546125-57220	ACCRUAL	Journal Entry		Accrue Dec-Feb North Port Refuse Removal	(216.00)
03/01/23	546125-57220	JE004125	Journal Entry		Reclass Refuse Removal Dec 2022	69.33
03/02/23	546125-57220	030223-191620 ACH	Vendor	North Port Solid Waste District - Ach	Refuse Removal Feb 2023	72.00
03/17/23	546125-57220	031723-1335 ACH	Vendor	Valley National Bank - Cc	Feb-Mar 2023 Purchases	981.75
03/22/23	546125-57220	20796	Vendor	Kennedy Electric Co.	Electrical Repairs	572.00
03/31/23	546125-57220	ACCRUAL	Journal Entry		Accrue Mar North Port Refuse Removal	72.00
04/01/23	546125-57220	ACCRUAL	Journal Entry		Accrue Mar North Port Refuse Removal	(72.00)
04/03/23	546125-57220	020223-191620 ACH	Vendor	North Port Solid Waste District - Ach	Bill Prd 12/31-1/31/23 (Post Ach 4/3)	72.00
04/04/23	546125-57220	040423-191620 ACH	Vendor	North Port Solid Waste District - Ach	Refuse Removal 2/28-3/31/23	72.00
04/30/23	546125-57220	ACCRUAL	Journal Entry		Accrue Apr North Port Refuse Removal	72.00
05/01/23	546125-57220	ACCRUAL	Journal Entry		Accrue Apr North Port Refuse Removal	(72.00)
05/01/23	546125-57220	041723-1335 ACH	Vendor	Valley National Bank - Cc	Mar/Apr Purchases	251.32
05/01/23	546125-57220	041723-1335 ACH	Vendor	Valley National Bank - Cc	Mar/Apr Purchases	507.92
05/01/23	546125-57220	041723-1335 ACH	Vendor	Valley National Bank - Cc	Mar/Apr Purchases	(239.00)
05/01/23	546125-57220	041723-1335 ACH	Vendor	Valley National Bank - Cc	Mar/Apr Purchases	139.00
05/02/23	546125-57220	91620-050223	Vendor	North Port Solid Waste District - Ach	Refuse Removal 3/31-4/30/23	72.00
05/31/23	546125-57220	20934	Vendor	Kennedy Electric Co.	Replace Contactor For Street Lights	300.00
05/31/23	546125-57220	ACCRUAL	Journal Entry		Accrue May North Port Refuse Removal	72.00
Account Total: R&M-Community Maintenance						6,227.32
Account Name: R&M-Emergency & Disaster Relief						
12/01/22	546172-57220	111722-1335	Vendor	Valley National Bank - Cc	Oct/Nov Purchases	106.04
05/17/23	546172-57220	20897	Vendor	Kennedy Electric Co.	Streetslights/Monument Repairs-Hurricane Ian	9,074.28
Account Total: R&M-Emergency & Disaster Relief						9,180.32
Account Name: R&M-Pressure Reducing Valve						
03/07/23	546902-57220	172544	Vendor	Hoover Pumping Systems	Repl Pressure Reducing/Sustaining Pilot Valve	1,063.90
Account Total: R&M-Pressure Reducing Valve						1,063.90
Account Name: Capital Outlay						
01/23/23	564043-57220	JE004115	Journal Entry		Reclass Efficient Gutters-Gutter Repl/Soffit Repairs Deposit	6,220.00
Account Total: Capital Outlay						6,220.00
Pools And Maintenance Department Total:						50,173.57

TOTAL EXPENDITURES & OTHER FINANCING USES: 652,613.17

TOTAL EXPENDITURES & OTHER FINANCING USES: \$ 652,613.17

Bobcat Trail Community Development District

Expenditure Report - Series 2017 Debt Service Fund

For the Period(s) from Oct 01, 2022 to May 31, 2023

(Sorted by Department)

Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
--------------	-----------	------------	-------------	-------------	-------------	--------

DEPARTMENT NAME: FINANCIAL AND ADMINISTRATIVE

Account Name: Misc-Assessment Collection Cost

11/23/22	549070-51301	ASSESSMENT	Journal Entry		Tax Receipt Distribution #22#-1	418.45
11/30/22	549070-51301	ASSESSMENT	Journal Entry		Tax Receipt Distribution #22#-2	486.46
12/29/22	549070-51301	ASSESSMENT	Journal Entry		Tax Receipt Distribution #22#-3	1,823.55
12/30/22	549070-51301	ASSESSMENT	Journal Entry		Tax Receipt Distribution #22#-4	154.95
01/31/23	549070-51301	ASSESSMENT	Journal Entry		Tax Receipt Distribution #22#-5	188.29
02/28/23	549070-51301	ASSESSMENT	Journal Entry		Tax Receipt Distribution #22#-6	94.21
03/31/23	549070-51301	ASSESSMENT	Journal Entry		Tax Receipt Distribution #22#-7	47.81
04/28/23	549070-51301	ASSESSMENT	Journal Entry		Tax Receipt Distribution #22#-8	133.35
05/31/23	549070-51301	ASSESSMENT	Journal Entry		Tax Receipt Distribution #22#-9	14.82
Account Total: Misc-Assessment Collection Cost						3,361.89

Financial And Administrative Department Total: 3,361.89

DEPARTMENT NAME: DEBT SERVICE PAYMENTS

Account Name: Principal Debt Retirement

05/01/23	571001-51701	TS 2017 DS-7	Journal Entry		Principal Payment	189,000.00
Account Total: Principal Debt Retirement						189,000.00

Account Name: Principal Prepayments

11/01/22	571006-51701	TS 2017 DS-7	Journal Entry		Principal Payment	1,000.00
05/01/23	571006-51701	TS 2017 DS-10	Journal Entry		Principal Prepayment	1,000.00
Account Total: Principal Prepayments						2,000.00

Account Name: Interest Expense

11/01/22	572001-51701	TS 2017 DS-6	Journal Entry		Interest Expense	19,948.50
05/01/23	572001-51701	TS 2017 DS-6	Journal Entry		Interest Expense	19,934.20
Account Total: Interest Expense						39,882.70

Debt Service Payments Department Total: 230,882.70

TOTAL EXPENDITURES & OTHER FINANCING USES: 234,244.59

TOTAL EXPENDITURES & OTHER FINANCING USES: \$ 234,244.59

4C

Bobcat trail CDD
CDD Work Shop Minutes
June 6, 2023

Meeting was called to order at 3 pm

Roll Call Present: Paul Fisher , Bob Etherton, Richard Burke, & Jeff Brall
Absent: Janet Guyer

Agenda updated and approved.

Public Comment: None

Old business: Discussion regarding the 24' budget no changes from the
From the previous submission

CDD/ Buffer zone property no need for additional line
Item to pay for repairs.

Smith easement is in the hands of the Justin for
Additional follow up

New business: Paul to contact Fairway Commons president to begin.
Conversation regarding future maintenance agreement

No need for attorney at June CDD meeting.

July 4 workshop meeting changed to July 11

No need for Zoom calls at this time possible need public.
Meeting for budget review

New business continues.

Discussion regarding updating grass areas along Bobcat Trail and Palmetto Palm between sidewalks & street. Jeff to investigate and make recommendations to the board.

Resident Concerns: Doug McNamee request the CDD finish.

Replacing shrubs/tree in a CDD area near his Property. Corner Bobcat Trail/ Palmetto Palm
Jeff to make recommendations to the board.

Dave Filler made several suggestions to as to where Our property insurances need to be updated to Cover possible new storms that may affect. Bobcat properties. Justin will be copied and will. Need to work with various Supervisors to insure. Proper coverage. Immediate concern is maintenance work cart There was also discussion regarding the sound system

SET group asked for clarification regarding group. Activities at the community Center; Is a insurance. Certificate needed if the group is not lead by a Professional instructor i.e.line dancing. Our Attorney Said no but our rules/policy may need additional. Clarification

Supervisors Comments:

There was conversation amongst the Supervisors. Regarding slow follow up from both Inframark & Our attorney. We need timely follow up to our questions or requests. This will be discussed with individuals.

Paul Fields will cover any Envera concerns while Bob Etherton is gone

Richard updated the board on lan damage.
Replacement streetlights and pool equipment
And electrical issues.

Paul Fisher will miss the July CDD meeting.

Public comments:

Several residents commented on how the Property Lines vary depending on which prints are Used.

It Was discussed that Sarasota County filed prints. Have Priority. Next time the golf course changes. Owners would be a good time for clarification of property lines

Lou from fairway commons asked if there was a schedule for the repair of about 20" of gutter in Their community. Janet to follow up.

Meeting adjourned approximate 4:30

4D.

LANDSCAPE COMMITTEE BCT CDD
MONTHLY MINUTES
MEETING DATE: 5/11/23

1. Call to Order: 3:02 PM
2. Roll Call: Jeff Brall, Louise Campanale, Scott Verrill
(also LMP's Bill Gipp, Chris Berry, and Sergio Rohas)
3. Agenda adopted as posted: Motion by Jeff. B., Second by Scott V., unanimous vote
4. Public Comment: none
5. Approval of 4/13/23 minutes, and continuation meeting minutes of 4/24/23 -- motion by Louise, C., Second Jeff B.,
unanimous vote
6. Old Business:
 - a. 2023 Budget Status -- no update available since last meeting
 - b. 2024 Budget Status: Committee approved budget previously submitted to CDD Bd. -- will be finalized at upcoming
CDD Board. meeting
 *** Board has approved \$130,000 of lan damage/replacement out of current year's funds; this will reduce 2024
budget request for such by same amount
 *** Board approved expenditures out of above \$130,000 for replacement palms/trees/shrubs, plants --
delivery
 currently scheduled for 5/19 (note -- LMP on 5/12 reported delivery delayed approx. 1 week)
 *** LMP noted Sylvester Palms will continue to have tops tied up for 30 - 60 days to protect "heart"
 - c. Queen Palm Monument -- dead palm previously removed; Jeff will contact owner
 - d. Street/landscape/monument lighting -- Kennedy Electric shortly will have street light power back on;
monument light
and landscape light power will follow
 - e. New sod near front entrance -- damaged by pool company; approx. 100 sq. ft.; replacement cost of \$150 for
CDD to
pursue with home owner; still have roots and holes to be filled in front entrance area now that we're again
maintaining
 ** Jeff B. is finalizing costs of straightening up Medjools behind both front entrance monument walls
 ** Jeff B. reviewed current Bd. discussions regarding buffer zone maintenance (Development Plan v. Code)
and
 possible impact on budget
 - f. Contract Renewal process: Committee will recommend 1 year renewal to CDD Bd.
 ** currently finalizing aspects:
 ** # of weeding beds -- Committee recommends increasing from 18 to 20
 *** **But** current schedule already calls for 21 although error states only 18
 ** Committee considering reducing annuals from 4 to 3 -- LMP recommends 4 -- Committee will discuss
 ** Contract cost needs to reflect loss of many palms/trees due to lan (pruning costs) (all Washingtonians
except
 4 in Commercial are gone -- deleting the need for a second contracted pruning)
 --- LMP's Bill Gipp and Scott V. have counted remaining with a significant difference in counts
 *** Scott (with a higher count) stressed the ambiguity of whether many palms are CDD or Golf
Course
 as property lines vary, and past practice agreements are now questionable
 *** Scott V. and Bill G. will resolve a fair workable count
 ** LMP's Bill Gipp will present proposed renewal cost for 1 year to Committee; Discuss from there for
recommendation
 - g. Oaks on Blvd. with root/sidewalk problems -- LMP counted 7, but again issue of whether CDD or Golf Course

** consensus was to cut problem roots at time of concrete replacement

7. New Business:

- a. Large rock availability; plenty along Woodhaven fence that has been cleared; able to easily disassemble fence as needed
- b. Monies owed due to Golf Course not maintaining their front entrance areas -- Jeff has accounting so as to bill GC
- c. Golf Course irrigation leaks -- Jeff updated; has shut off one leak, but obviously there are others due to pump readings

8. Public Comment -- none

9. Adjournment -- adjourned at 4:07; motion by Louise C., second by Jeff B., unanimous vote

Seventh Order of Business

7A

**BOBCAT TRAIL
COMMUNITY DEVELOPMENT DISTRICT
CITY OF NORTH PORT, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2022**

**BOBCAT TRAIL COMMUNITY DEVELOPMENT DISTRICT
CITY OF NORTH PORT, FLORIDA**

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-6
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	
Statement of Net Position	7
Statement of Activities	8
Fund Financial Statements:	
Balance Sheet – Governmental Funds	9
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	10
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	11
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	12
Notes to Financial Statements	13-20
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund	21
Notes to Required Supplementary Information	22
OTHER INFORMATION	
Data Elements required by FL Statute 218.39 (3) (c)	23
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	24-25
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	26
MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	27-28



INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Bobcat Trail Community Development District
City of North Port, Florida

Report on the Audit of the Financial Statements

Opinions

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2022, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

Other Information Included in the Financial Report

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 12, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

 Brian J. Asencio

May 12, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Bobcat Trail Community Development District, City of North Port, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2022. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$4,245,568.
- The change in the District's total net position in comparison with the prior fiscal year was (\$204,687), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2022, the District's governmental funds reported combined ending fund balances of \$1,043,050, a decrease of (\$209,600) in comparison with the prior fiscal year. The total fund balance is restricted for debt service, assigned to reserves and subsequent year's expenditures, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

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

1) Government-Wide Financial Statements

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

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

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

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

2) Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)3) Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflow of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains two governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and debt service fund, all of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

4) Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year.

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

NET POSITION SEPTEMBER 30,		
	2022	2021
Current and other assets	\$ 1,080,541	\$ 1,274,817
Capital assets, net of depreciation	4,621,193	4,824,924
Total assets	5,701,734	6,099,741
Current liabilities	54,115	41,020
Long-term liabilities	1,402,051	1,608,466
Total liabilities	1,456,166	1,649,486
Net position		
Net investment in capital assets	3,219,142	3,216,458
Restricted	63,895	58,833
Unrestricted	962,531	1,174,964
Total net position	\$ 4,245,568	\$ 4,450,255

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure); less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

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

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

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
	2022	2021
Revenues:		
Program revenues	\$ 1,086,907	\$ 1,090,986
General revenues	(47,336)	9,094
Total revenues	1,039,571	1,100,080
Expenses:		
General government	142,505	132,407
Physical environment	882,435	746,420
Culture and recreation	176,316	135,687
Interest	43,002	48,718
Total expenses	1,244,258	1,063,232
Change in net position	(204,687)	36,848
Net position - beginning	4,450,255	4,413,407
Net position - ending	\$ 4,245,568	\$ 4,450,255

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2022 was \$1,244,258. The costs of the District's activities were primarily funded by program revenues. Program revenues, comprised primarily of assessments, decreased slightly from the prior fiscal year. The remainder of the current fiscal year revenue includes interest income, loss on disposition of assets and miscellaneous revenues. In total, expenses increased from the prior fiscal year, the majority of the increase is the result of an increase in services for Phase III landscaping, Phase II paving, Royal palm project, irrigation repairs and attorney fees.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2022, was amended to increase appropriations and use of fund balance by \$130,251. Actual general fund expenditures exceeded appropriations by \$653 for the fiscal year ended September 30, 2022.

CAPITAL ASSETS AND DEBT ADMINISTRATIONCapital Assets

At September 30, 2022, the District had \$8,620,661 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$3,999,468 has been taken, which resulted in a net book value of \$4,621,193. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2022, the District had \$1,395,000 Bonds outstanding for its governmental activities. In addition, at September 30, 2022, the District owed \$7,051 on a Note Payable. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

For the subsequent fiscal year, the District anticipates that the cost of general operations will remain fairly constant. In connection with the District's future infrastructure maintenance and replacement plan, the District Board has included in the budget an estimate of those anticipated future costs and has assigned a portion of current available resources for that purpose. Finance Committee suggestions are reviewed and approved by the Board.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Bobcat Trail Community Development District's Finance Department at 210 N. University Drive, Suite 702, Coral Springs, Florida, 33071.

**BOBCAT TRAIL COMMUNITY DEVELOPMENT DISTRICT
CITY OF NORTH PORT, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022**

	Governmental Activities
ASSETS	
Cash	\$ 995,034
Accounts receivable	5,926
Prepays and deposits	276
Restricted assets:	
Investments	79,305
Capital assets:	
Nondepreciable	2,927,291
Depreciable, net	1,693,902
Total assets	<u>5,701,734</u>
LIABILITIES	
Accounts payable and accrued expenses	37,491
Accrued interest payable	16,624
Non-current liabilities:	
Due within one year	190,000
Due in more than one year	1,212,051
Total liabilities	<u>1,456,166</u>
NET POSITION	
Net investment in capital assets	3,219,142
Restricted for debt service	63,895
Unrestricted	962,531
Total net position	<u>\$ 4,245,568</u>

See notes to the financial statements

**BOBCAT TRAIL COMMUNITY DEVELOPMENT DISTRICT
CITY OF NORTH PORT, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

<u>Functions/Programs</u>	Expenses	Program Revenues	Charges for Services	Net (Expense) Revenue and Changes in Net Position
				Governmental Activities
Primary government:				
Governmental activities:				
General government	\$ 142,505	\$ 100,777		\$ (41,728)
Physical environment	882,435	624,034		(258,401)
Culture and recreation	176,316	124,685		(51,631)
Interest on long-term debt	43,002	237,411		194,409
Total governmental activities	<u>1,244,258</u>	<u>1,086,907</u>		<u>(157,351)</u>
General revenues:				
Unrestricted investment earnings				5,590
Loss on disposition of assets				(61,432)
Miscellaneous				8,506
Total general revenues				<u>(47,336)</u>
Change in net position				(204,687)
Net position - beginning				<u>4,450,255</u>
Net position - ending				<u><u>\$ 4,245,568</u></u>

See notes to the financial statements

**BOBCAT TRAIL COMMUNITY DEVELOPMENT DISTRICT
CITY OF NORTH PORT, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

	Major Funds		Total
	General	Debt Service	Governmental Funds
ASSETS			
Cash	\$ 995,034	\$ -	\$ 995,034
Investments	-	79,305	79,305
Accounts receivable	5,926	-	5,926
Due from other funds	-	1,214	1,214
Prepaid items and deposits	276	-	276
Total assets	<u>\$ 1,001,236</u>	<u>\$ 80,519</u>	<u>\$ 1,081,755</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued expenses	\$ 37,491	\$ -	\$ 37,491
Due to other funds	1,214	-	1,214
Total liabilities	<u>38,705</u>	<u>-</u>	<u>38,705</u>
Fund balances:			
Nonspendable for prepaid items and deposits	276	-	276
Restricted for:			
Debt service	-	80,519	80,519
Assigned for:			
Operating reserves	60,000	-	60,000
Activity center reserves	56,720	-	56,720
Lakes reserves	200,000	-	200,000
CAM/Fence construction reserves	10,000	-	10,000
Roadways reserves	500,959	-	500,959
Vehicle reserves	3,407	-	3,407
Gate, gatehouse, and security features reserves	47,000	-	47,000
Pool reserves	25,000	-	25,000
Subsequent year's expenditures	16,307	-	16,307
Unassigned	42,862	-	42,862
Total fund balances	<u>962,531</u>	<u>80,519</u>	<u>1,043,050</u>
Total liabilities and fund balances	<u>\$ 1,001,236</u>	<u>\$ 80,519</u>	<u>\$ 1,081,755</u>

See notes to the financial statements

**BOBCAT TRAIL COMMUNITY DEVELOPMENT DISTRICT
CITY OF NORTH PORT, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2022**

Fund balance - governmental funds \$ 1,043,050

Amounts reported for governmental activities in the statement of net position are different because:

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

Cost of capital assets	8,620,661	
Accumulated depreciation	<u>(3,999,468)</u>	4,621,193

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

Accrued interest payable	(16,624)	
Note payable	(7,051)	
Bonds payable	<u>(1,395,000)</u>	<u>(1,418,675)</u>
Net position of governmental activities		<u><u>\$ 4,245,568</u></u>

See notes to the financial statements

**BOBCAT TRAIL COMMUNITY DEVELOPMENT DISTRICT
CITY OF NORTH PORT, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	Major Funds		Total
	General	Debt Service	Governmental Funds
REVENUES			
Assessments	\$ 849,496	\$ 237,404	\$ 1,086,900
Interest	5,590	7	5,597
Other revenue	8,506	-	8,506
Total revenues	863,592	237,411	1,101,003
EXPENDITURES			
Current:			
General government	159,573	2,347	161,920
Physical environment	755,961	-	755,961
Culture and recreation	153,491	-	153,491
Debt service:			
Principal	-	187,000	187,000
Interest	-	45,231	45,231
Capital outlay	7,000	-	7,000
Total expenditures	1,076,025	234,578	1,310,603
Excess (deficiency) of revenues over (under) expenditures	(212,433)	2,833	(209,600)
Fund balances - beginning	1,174,964	77,686	1,252,650
Fund balances - ending	\$ 962,531	\$ 80,519	\$ 1,043,050

See notes to the financial statements

**BOBCAT TRAIL COMMUNITY DEVELOPMENT DISTRICT
CITY OF NORTH PORT, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

Net change in fund balances - total governmental funds	\$ (209,600)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures; however, the cost of capital assets is eliminated in the statement of activities and capitalized in the statement of net position.	7,000
Depreciation of capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(149,299)
Loss on disposition of assets previously treated as capital leases that no longer qualify as leases under GASB 87	(61,432)
Items previously reported as lease liabilities no longer qualify as leases under GASB 87	19,415
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	187,000
The change in accrued interest on long-term liabilities between the current and prior fiscal years is recorded in the statement of activities, but not in the governmental fund financial statements.	2,229
Change in net position of governmental activities	<u><u>\$ (204,687)</u></u>

See notes to the financial statements

**BOBCAT TRAIL COMMUNITY DEVELOPMENT DISTRICT
CITY OF NORTH PORT, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Bobcat Trail Community Development District ("District") was created on April 28, 1997 by Ordinance 97-9 of the City of North Port, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement* focus and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on benefited lands within the District. Assessments are levied to pay for the operations and maintenance of the District. For debt service, certain amounts are collected at lot closings as advance payments and are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. The District's annual assessments for operations and debt service are billed and collected by the County Tax Assessor/Collector. The amounts remitted to the District are net of applicable discounts or fees and include interest on monies held from the day of collection to the day of distribution.

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

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

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

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

Restricted Assets

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

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Deposits and Investments (Continued)

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Improvement other than buildings	5 – 15
Infrastructure	11 – 30
Equipment	5 – 10
Activity Center	50

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**Assets, Liabilities and Net Position or Equity (Continued)****Long-Term Obligations**

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

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

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

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

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**Other Disclosures****Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS AND INVESTMENTS**Deposits**

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District's investments were held as follows at September 30, 2022:

	Amortized Cost	Credit Risk	Maturities
U.S. Bank NA Commercial Paper	\$ 79,305	S&P A-1+	Open-ended
Total Investments	<u>\$ 79,305</u>		

The commercial paper investment is held by the trustee but not in the District's name.

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

Interest rate risk – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)**Investments (Continued)**

However, the Bond Indenture limits the type of investments held using unspent proceeds.

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 5 – CAPITAL ASSETS

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

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land and land improvements	\$ 2,927,291	\$ -	\$ -	\$ 2,927,291
Total capital assets, not being depreciated	2,927,291	-	-	2,927,291
Capital assets, being depreciated				
Improvement other than buildings	1,378,990	-	-	1,378,990
Infrastructure	3,120,529	-	-	3,120,529
Equipment	130,340	7,000	(84,720)	52,620
Activity Center	1,141,231	-	-	1,141,231
Total capital assets, being depreciated	5,771,090	7,000	(84,720)	5,693,370
Less accumulated depreciation for:				
Improvement other than buildings	1,352,411	9,354	-	1,361,765
Infrastructure	2,223,198	113,487	-	2,336,685
Equipment	46,776	3,633	(23,288)	27,121
Activity Center	251,072	22,825	-	273,897
Total accumulated depreciation	3,873,457	149,299	(23,288)	3,999,468
Total capital assets, being depreciated, net	1,897,633	(142,299)	(61,432)	1,693,902
Governmental activities capital assets	\$ 4,824,924	\$ (142,299)	\$ (61,432)	\$ 4,621,193

Depreciation expense was charged to function/programs as follows:

Physical Environment	\$ 126,474
Culture and Recreation	22,825
Total	<u>\$ 149,299</u>

NOTE 6 – LONG-TERM LIABILITIES

Series 2017

In September 2017, the District issued \$2,273,000 of Capital Improvement Revenue Refunding Note, Series 2017 due May 1, 2029, with a fixed interest rate of 2.86%. The Note was issued to refund the outstanding Capital Improvements Revenue Refunding Bonds, Series 2005 and pay certain costs associated with the issuance of the Note. Interest is to be paid semiannually on each May 1 and November 1, commencing November 1, 2017. Principal on the Note is to be paid serially commencing May 1, 2018 through May 1, 2029.

The Series 2017 Note is subject to redemption at the option of the District prior to maturity. The Series 2017 Note is subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Note established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2022.

Note Payable

During the fiscal year ended September 30, 2009, the District signed a \$148,000 noninterest bearing note payable to the Developer to pay the balance owed on land acquired from the Developer. In accordance with the note agreement, the note will be paid down as excess Series 1999A reserve funds becomes available. In a prior fiscal year \$15,016 was paid on the note. This amount was paid from the remaining balance in the reserve fund. The Series 1999A Bonds were paid off during a prior year, as such there are no additional funds available to pay the remaining balance on the Note (\$7,051). The District has not determined how or if the balance will be paid.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2022 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2017	\$ 1,582,000	\$ -	\$ 187,000	\$ 1,395,000	\$ 190,000
Note Payable	7,051	-	-	7,051	-
Capital Lease	19,415	-	19,415	-	-
Total	\$ 1,608,466	\$ -	\$ 206,415	\$ 1,402,051	\$ 190,000

At September 30, 2022, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2023	\$ 190,000	\$ 39,898	\$ 229,898
2024	188,000	34,464	222,464
2025	193,000	29,086	222,086
2026	193,000	23,566	216,566
2027	210,000	18,046	228,046
2028-2029	421,000	18,190	439,190
Total	\$ 1,395,000	\$ 163,250	\$ 1,558,250

NOTE 7 – GOVERNMENTAL ACCOUNTING STANDARD BOARD (“GASB”) 87 LEASES

During the current fiscal year the District implemented GASB 87. As a result, items previously recorded as capital leases did not meet the new definition of leases and were removed from the statement of net position as follows; capital assets net of depreciation of \$61,432 and long-term liabilities of \$19,415.

NOTE 8 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, and other administrative costs.

NOTE 9 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

NOTE 10 – LITIGATION

During the current fiscal year, the District and Fairway Commons Homeowners Association, Inc (“parties”) filed a joint lawsuit against Cloud Ten! Marketing Group, LLC (“Cloud Ten”). In August 2021, Cloud Ten abandoned its operation of the Golf Course and failed to properly operate and maintain the Well Equipment and the Conveyance System which draws and distributes water for the irrigation of the parties’ various properties. As a result, the District and Fairway Commons Homeowners Association, Inc were no longer receiving an adequate supply of water to meet their irrigation needs, and instead were receiving only sporadic and inconsistent supplies of water for that purpose. The Court granted a temporary injunction order and the District had to obtain a surety injunction bond of \$25,000. This allowed the District and the HOA to access the well and irrigation facilities to provide irrigation water to both entities. As of the date, the temporary injunction is still in place and litigation is still pending.

**BOBCAT TRAIL COMMUNITY DEVELOPMENT DISTRICT
CITY OF NORTH PORT, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Assessments	\$ 844,699	\$ 844,699	\$ 849,496	\$ 4,797
Interest	4,000	4,000	5,590	1,590
Other revenue	5,500	5,500	8,506	3,006
Total revenues	<u>854,199</u>	<u>854,199</u>	<u>863,592</u>	<u>9,393</u>
EXPENDITURES				
Current:				
General government	154,741	154,741	159,573	(4,832)
Physical environment	537,633	667,884	755,961	(88,077)
Culture and recreation	252,747	252,747	153,491	99,256
Capital outlay	-	-	7,000	(7,000)
Total expenditures	<u>945,121</u>	<u>1,075,372</u>	<u>1,076,025</u>	<u>(653)</u>
Excess (deficiency) of revenues over (under) expenditures	(90,922)	(221,173)	(212,433)	8,740
OTHER FINANCING SOURCES				
Use of fund balance	90,922	221,173	-	(221,173)
Total Other financing sources	<u>90,922</u>	<u>221,173</u>	<u>-</u>	<u>(221,173)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>(212,433)</u>	<u>\$ (212,433)</u>
Fund balance - beginning			<u>1,174,964</u>	
Fund balance - ending			<u>\$ 962,531</u>	

See notes to required supplementary information

**BOBCAT TRAIL COMMUNITY DEVELOPMENT DISTRICT
CITY OF NORTH PORT, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2022 was amended to increase appropriations and use of fund balance by \$130,251. Actual general fund expenditures exceeded appropriations by \$653 for the fiscal year ended September 30, 2022.

**BOBCAT TRAIL COMMUNITY DEVELOPMENT DISTRICT
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
UNAUDITED**

Element	Comments
Number of district employees compensated at 9/30/2022	7
Number of independent contractors compensated in September 2022	6
Employee compensation for FYE 9/30/2022 (paid/accrued)	\$34,608
Independent contractor compensation for FYE 9/30/2022	\$113,467
Construction projects to begin on or after October 1; (>\$65K)	
Paving/Sealcoating Project	\$174,224
Budget variance report	See page 21
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate FYE 9/30/2022	Operations and maintenance - see below Debt service - see below
Special assessments collected FYE 9/30/2022	\$1,086,901
Outstanding Bonds:	
Series 2017, due May 1, 2029,	see Note 6 page 19 for details

Product	Operations & Maintenance	Debt Service
	FY 2022	FY 2022
Villas	\$1,381.62	\$363.03
SF	\$1,381.62	\$457.77
SF 2	\$1,381.62	\$169.43
Golf/Commercial	\$13,816.21	\$11,700.78
Commercial	\$110,331.62	\$0.00
1 - 5	\$3,040.03	\$0.00
6	\$13,254.51	\$0.00
7	\$22,778.90	\$0.00
7.1	\$3,040.03	\$0.00
8	\$14,622.52	\$0.00
9	\$3,040.03	\$0.00
10	\$3,131.18	\$0.00
11	\$25,201.86	\$0.00
12	\$3,313.61	\$0.00
13 - 14	\$3,374.40	\$0.00
14	\$3,374.40	\$0.00



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of Supervisors
Bobcat Trail Community Development District
City of North Port, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Bobcat Trail Community Development District, City of North Port, Florida ("District") as of and for the fiscal year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated May 12, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses and significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in blue ink, appearing to read "Bhav & Associates".

May 12, 2023



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 200
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Bobcat Trail Community Development District
City of North Port, Florida

We have examined Bobcat Trail Community Development District, City of North Port, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2022. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2022.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Bobcat Trail Community Development District, City of North Port, Florida and is not intended to be and should not be used by anyone other than these specified parties.

Grau & Associates

May 12, 2023



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

To the Board of Supervisors
Bobcat Trail Community Development District
City of North Port, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Bobcat Trail Community Development District, City of North Port, Florida ("District") as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated May 12, 2023.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated May 12, 2023, should be considered in conjunction with this management letter.

Purpose of this Letter

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

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

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Bobcat Trail Community Development District, City of North Port, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Bobcat Trail Community Development District, City of North Port, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

Grau & Associates

May 12, 2023

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS

None

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

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

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

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2021.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2022.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2022.

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

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

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2022. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.

7B.

BOBCAT TRAIL
Community Development District

Annual Operating and Debt Service Budget
Fiscal Year 2024

Version 5 - Modified Tentative Budget:
(Printed on 6/2/2023 5:00pm)

Prepared by:



Table of Contents

	<u>Page #</u>
<u>OPERATING BUDGET</u>	
General Fund	
Summary of Revenues, Expenditures and Changes in Fund Balances	1-3
Exhibit A - Allocation of Fund Balances	4
Budget Narrative	5-11
<u>DEBT SERVICE BUDGETS</u>	
Series 2017	
Summary of Revenues, Expenditures and Changes in Fund Balances	12
Amortization Schedule	13
Budget Narrative	14
<u>SUPPORTING BUDGET SCHEDULES</u>	
2024-2023 Non-Ad Valorem Assessment Summary	15

Bobcat Trail
Community Development District

Operating Budget
Fiscal Year 2024

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2024 Modified Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	AMENDED	ACTUAL	PROJECTED	TOTAL	ANNUAL
			BUDGET	THRU	JUN -	PROJECTED	BUDGET
	FY 2021	FY 2022	FY 2023	MAY-2023	SEP-2023	FY 2023	FY 2024
REVENUES							
Interest - Investments	\$ 3,758	\$ 5,590	\$ 3,217	\$ 22,083	\$ 11,042	\$ 33,125	\$ 20,000
Special Events	-	-	500	165	335	500	500
Interest - Tax Collector	34	-	1,000	2,383	-	2,383	1,000
Rents or Royalties	93	280	400	94	306	400	400
Special Assmnts- Tax Collector	769,562	769,561	769,563	728,479	41,084	769,563	981,281
Special Assmnts- Other	110,332	110,331	110,332	104,449	5,883	110,332	140,685
Special Assmnts- Discounts	(27,209)	(30,396)	(35,196)	(30,581)	-	(30,581)	(44,879)
Other Miscellaneous Revenues	3,429	300	2,000	4,166	-	4,166	1,000
Gate Bar Code/Remotes	1,780	2,026	2,000	1,624	376	2,000	2,000
Insurance Reimbursements	-	-	-	39,425	-	39,425	-
TOTAL REVENUES	861,779	857,692	853,816	872,287	59,026	931,313	1,101,988
EXPENDITURES							
Administrative							
P/R-Board of Supervisors	11,600	11,800	12,000	10,800	8,000	18,800	24,000
FICA Taxes	887	933	918	826	612	1,438	1,836
ProfServ-Engineering	13,070	22,640	25,000	8,585	9,270	17,855	25,000
ProfServ-Legal Services	7,920	24,775	15,000	14,284	7,142	21,426	20,000
ProfServ-Trustee Fees	3,717	3,717	3,717	4,041	-	4,041	3,750
Auditing Services	3,800	4,200	4,300	4,300	-	4,300	4,400
Insurance - General Liability	17,007	18,710	19,000	16,006	-	16,006	19,000
Legal Advertising	558	1,164	1,000	524	476	1,000	1,200
Miscellaneous Services	189	-	1,000	4,700	-	4,700	500
Misc-Assessment Collection Cost	8,647	8,397	13,198	12,030	1,168	13,198	16,830
Misc-Web Hosting	1,908	1,908	2,000	3,860	-	3,860	2,000
Annual District Filing Fee	175	175	175	175	-	175	175
Total Administrative	69,478	98,419	97,308	80,131	26,668	106,799	118,691
Other General Govt Services							
ProfServ-Mgmt Consulting	51,650	53,045	53,045	35,363	17,682	53,045	54,636
ProfServ-Special Assessment	6,180	6,180	6,365	6,365	-	6,365	6,556
ProfServ-E-mail Maintenance	2,127	1,446	2,000	1,085	538	1,623	2,000
Postage and Freight	279	270	300	238	119	357	250
Printing and Binding	12	124	900	91	46	137	500
Office Supplies	264	89	500	18	9	27	150
Total Other General Govt Services	60,512	61,154	63,110	43,160	18,393	61,553	64,092
Landscape Services							
Contracts-Landscape	142,047	142,047	142,047	96,414	47,349	143,763	142,047
Contracts-Trees & Trimming	-	-	1,000	-	1,000	1,000	1,000
R&M-Irrigation	10,907	103,380	10,000	9,727	4,864	14,591	10,000
R&M-Landscape Renovations	9,374	12,148	10,000	15,214	7,607	22,821	10,000
R&M-Plant Replacement	9,726	2,626	6,000	3,081	1,541	4,622	6,000

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2024 Modified Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED BUDGET FY 2023	ACTUAL	PROJECTED	TOTAL	ANNUAL
				THRU MAY-2023	JUN - SEP-2023	PROJECTED FY 2023	BUDGET FY 2024
R&M-Emergency & Disaster Relief	-	4,830	130,000	194,659	-	194,659	130,000
R&M-Landscape Lighting	1,812	3,667	3,000	303	2,437	2,740	3,000
R&M-Phase III	-	56,460	40,000	-	28,230	28,230	40,000
Misc-Holiday Lighting	16	338	850	383	467	850	850
Total Landscape Services	173,882	325,496	342,897	319,781	93,494	413,275	342,897
Utilities							
Electricity - Streetlights	3,316	3,557	3,000	2,311	1,156	3,467	3,000
Electricity - Gate	2,899	3,633	2,500	1,863	932	2,795	2,500
Electricity - Irrigation	1,480	3,363	10,000	3,645	1,823	5,468	10,000
Electricity-Pool	-	-	15,000	-	15,000	15,000	15,000
Total Utilities	7,695	10,553	30,500	7,819	18,910	26,729	30,500
Gatehouse							
Contracts-Security Services	70,788	70,788	86,000	51,192	23,596	74,788	74,000
Communication - Telephone	3,674	3,514	4,300	2,168	1,084	3,252	3,500
Utility - Water & Sewer	615	722	850	448	224	672	700
R&M-Gate	250	8,571	2,000	3,857	1,929	5,786	2,000
R&M-Emergency & Disaster Relief	-	-	-	4,755	-	4,755	-
R&M-Access&Surveillance Systems	2,507	2,562	1,500	928	464	1,392	2,500
Misc-Bar Codes	4,200	417	4,100	3,715	385	4,100	4,000
Op Supplies - Gatehouse	200	21	750	-	111	111	500
Capital Outlay	-	18,165	-	-	-	-	1,000
Reserve - Gate	-	-	2,800	-	-	-	2,800
Total Gatehouse	82,234	104,760	102,300	67,063	27,792	94,855	91,000
Lakes and Roads							
Contracts-Lakes	34,853	39,509	38,484	26,728	13,366	40,094	42,000
R&M-Lake	12,150	-	10,000	-	6,075	6,075	25,000
R&M-Road Cleaning	1,170	1,170	4,775	4,745	2,373	7,118	7,000
R&M-Sealcoating	277,186	174,224	1,046	-	349	349	91,046
R&M-Sidewalks	7,270	28,514	4,500	-	4,500	4,500	5,000
R&M-Stormwater System	9,195	1,100	10,000	-	5,148	5,148	15,000
R&M-Invasive Plant Maintenance	-	-	2,000	-	667	667	1,000
R&M-Street/Gutter Repairs	1,970	63,589	-	-	-	-	75,000
Miscellaneous Maintenance	182	1,153	5,000	-	668	668	3,000
Reserve - Lakes	-	-	5,000	-	-	-	-
Total Lakes and Roads	343,976	309,259	80,805	31,473	33,144	64,617	264,046
Community Center							
Payroll-Hourly	21,706	21,881	22,838	14,986	7,493	22,479	23,980
FICA Taxes	1,661	1,674	1,747	1,146	573	1,719	1,834
Contracts-Other Services	1,395	903	1,600	744	372	1,116	1,500
Contracts-Cleaning Services	13,590	12,890	12,500	8,350	4,400	12,750	13,503
Utility - Other	5,150	5,226	5,400	3,561	1,781	5,342	6,195
Electricity - General	3,721	5,031	5,400	3,449	1,725	5,174	6,000
Utility - Water & Sewer	3,887	4,192	5,000	3,486	1,743	5,229	5,000
Insurance - Property	11,061	12,474	12,500	12,474	-	12,474	12,750
R&M-Pest Control	460	480	550	270	270	540	600

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2024 Modified Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED BUDGET FY 2023	ACTUAL THRU MAY-2023	PROJECTED JUN - SEP-2023	TOTAL PROJECTED FY 2023	ANNUAL BUDGET FY 2024
R&M-Tennis Courts	-	374	500	673	337	1,010	500
R&M-Fitness Equipment	5,952	977	2,000	504	252	756	2,000
R&M-Maintenance	527	3,481	4,000	2,284	1,142	3,426	4,000
Misc-Contingency	250	622	800	205	103	308	800
Cleaning Services	-	-	1,200	-	400	400	900
Supplies - Misc.	1,779	3,418	3,500	883	442	1,325	3,700
Capital Outlay	13,168	-	-	-	-	-	-
Reserve-Activity Center Assets	-	-	-	-	-	-	10,000
Total Community Center	84,307	73,623	79,535	53,015	21,031	74,046	93,262
Pools and Maintenance							
Payroll-Hourly	13,630	12,727	23,100	13,666	6,833	20,499	15,000
FICA Taxes	1,043	974	1,767	1,045	523	1,568	1,300
Contracts-Pools	7,763	7,905	9,000	5,655	2,928	8,583	9,500
Utility - Gas	181	193	800	129	65	194	200
Utility - Water & Sewer	2,884	5,079	7,100	4,721	2,361	7,082	7,500
R&M-Pools	9,029	35,178	4,800	2,150	1,075	3,225	5,500
R&M-Vehicles	417	4,192	1,000	117	59	176	1,500
R&M-Community Maintenance	5,292	4,121	13,100	6,227	3,114	9,341	14,000
R&M-Emergency & Disaster Relief	-	500	-	9,180	-	9,180	-
R&M-Pressure Reducing Valve	679	-	3,000	1,064	532	1,596	5,000
R&M-Well Maintenance	-	-	-	-	-	-	10,000
Capital Outlay	-	-	10,000	6,220	-	6,220	-
Reserve-Pool	-	-	-	-	-	-	25,000
Reserves-Vehicles	804	-	-	-	-	-	3,000
Total Pools and Maintenance	41,722	70,869	73,667	50,174	17,488	67,662	97,500
Debt Service							
Principal Debt Retirement	15,533	15,533	-	-	-	-	-
Interest Expense	466	466	-	-	-	-	-
Total Debt Service	15,999	15,999	-	-	-	-	-
TOTAL EXPENDITURES	879,805	1,070,132	870,122	652,616	256,919	909,535	1,101,988
Excess (deficiency) of revenues Over (under) expenditures	(18,026)	(212,440)	(16,306)	219,671	(197,893)	21,778	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	(16,306)	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	(16,306)	-	-	-	-
Net change in fund balance	(18,026)	(212,440)	(16,306)	219,671	(197,893)	21,778	-
FUND BALANCE, BEGINNING	1,192,991	1,174,964	962,530	962,530	-	962,530	984,308
FUND BALANCE, ENDING	\$ 1,174,965	\$ 962,524	\$ 946,224	\$ 1,182,201	\$ (197,893)	\$ 984,308	\$ 984,308

BOBCAT TRAIL**Community Development District****Exhibit "A"****Allocation of Fund Balances****AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2024	\$ 984,308
Net Change in Fund Balance - Fiscal Year 2024	-
Reserves - Fiscal Year 2024 Additions	40,800
Total Funds Available (Estimated) - 9/30/2024	1,025,108

ALLOCATION OF AVAILABLE FUNDS***Assigned Fund Balance***

Operating Reserve - First Quarter Operating Capital		60,000 ⁽¹⁾
Reserves - Activity Center (Prior Years)	56,720 ⁽²⁾	
Reserves - Activity Center (FY 2024)	10,000	66,720
Reserves - CAM/fence construction (prior years)	10,000 ⁽²⁾	10,000
Reserves - Gate (prior years)	22,000 ⁽²⁾	
Reserves - Gate (FY 2023)	2,800	
Reserves - Gate (FY 2024)	2,800	27,600
Reserves - Gatehouse (Prior Years)	10,000 ⁽²⁾	10,000
Reserves - Lakes (Prior Years)	200,000 ⁽²⁾	
Reserves - Lakes (FY 2023)	5,000	
Reserves - Lakes (FY 2024)	-	205,000
Reserves - Pools (Prior Years)	25,000 ⁽²⁾	
Reserves - Pools (FY 2024)	25,000	50,000
Reserves - Roadways (Prior Years)	500,959 ⁽²⁾	500,959
Reserves - Security Features (Prior Years)	15,000 ⁽²⁾	15,000
Reserves - Vehicle (Prior Years)	3,407 ⁽²⁾	
Reserves - Vehicle (FY 2024)	3,000	6,407

Total Allocation of Available Funds	951,686
--	----------------

Total Unassigned (undesignated) Cash	\$ 73,422
---	------------------

Notes

(1) This represents under 1 month of operating expenditures.

(2) Board assigned prior year fund balance (as of 9/30/22) by motion on 11/17/22.

Budget Narrative
Fiscal Year 2024

REVENUES

Interest-Investments

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

Special Events

The District conducts special events including dinner dances, holiday events and other occasions, throughout the year.

Interest-Tax Collector

Interest on assessments held between date of collection by the tax collector's office and distribution to the district.

Rents or Royalties

Rental fees collected for the use of the district facility.

Special Assessments-Tax Collector (Residential)

The District will levy a Non-Ad Valorem assessment on all the residential property within the District to pay for the operating expenditures during the Fiscal Year.

Special Assessment-Other (Bobcat Village)

The District will levy a Non-Ad Valorem assessment on all the commercial property within the District to pay for the operating expenditures during the Fiscal Year.

Special Assessments-Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments up to a maximum of 4%. The budgeted amount for the fiscal year has been set by the board.

Other Miscellaneous Revenues

Sales tax collection allowances and other revenues not included within another budgeted line item.

Gate Bar Code/Remotes

The District collects a nominal fee for each gate remote distributed.

EXPENDITURES

Administrative

P/R-Board of Supervisors

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting at which they are in attendance. The amount for the Fiscal Year is based upon all supervisors attending 24 meetings.

FICA Taxes

Payroll taxes for supervisor salaries are calculated as 7.65% of payroll.

Professional Services-Engineering

The District's engineer provides general engineering services to the District, i.e. attendance and preparation for monthly board meetings when requested, review of invoices, and other specifically requested assignments which may include road improvement, lake remediation, fencing/security and issues resulting from a possible 'land swap' with the golf course.

Professional Services-Legal Services

The District's Attorney provides general legal services to the District, i.e., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research as directed or requested by the Board of Supervisors and the District Manager.

Budget Narrative
Fiscal Year 2024

Administrative (continued)

Professional Services-Trustee

The District issued a series 1999 bond and series 2017 note with funds deposited with a Trustee to handle all trustee matters. The annual trustee fee is based on standard fees charged plus any out-of-pocket expenses.

Auditing Services

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is based on an optional renewal within an existing engagement letter.

Insurance-General Liability

The District's General Liability, Public Officials Liability and Special Events Insurance policies are with Public Risk Insurance Agency, Inc. They specialize in providing insurance coverage to governmental agencies. The District's Worker's Compensation policy is with Preferred Governmental.

Legal Advertising

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

Miscellaneous Services

This includes monthly bank charges and miscellaneous expenses that may be incurred during the year that are not included in another budgeted line item.

Miscellaneous-Assessment Collection Cost

The District reimburses Sarasota County Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 1.5% on the amount of special assessments collected and remitted, whichever is greater. The budget for collection costs was set by the board.

Miscellaneous-Web Hosting

GoDaddy charges for website.

Annual District Filing Fee

The District is required to pay an annual fee of \$175 to the Department of Economic Opportunity Division of Community Development.

Other General Gov't Services

Professional Services-Management Consulting Services

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Inframark Infrastructure Management Services. Also included are costs for Information Technology charges to process the District's financial activities, i.e. accounts payable, financial statements, budgets, etc., on a main frame computer owned by Inframark Infrastructure Management Services in accordance with the management contract.

Budget Narrative
Fiscal Year 2024

Other General Gov't Services (continued)

Professional Services-Special Assessment

Inframark provides Assessment Services for all the properties within the CDD for the General Fund, Series 1999 Debt Service Fund and Series 2017 Debt Service Fund. These services include, but are not limited to:

- Working with the Sarasota Property Appraiser to insure the accuracy of the data they provide each year for levying purposes.
- Preparation, maintenance and certification of the District's annual assessment roll to the Sarasota County Tax Collector.
- Customer service which includes answering questions regarding annual assessments, what a CDD is, length and terms of the bonds, etc.
- Preparation of estoppel letters for refinancing and property transfers.
- Processing and transmission of pay downs to the Trustee for those property owners wishing to prepay their CDD debt.
- Analysis and supplemental schedules requested throughout the fiscal year as well assessment schedules included in the annual budget preparation.

Professional Services-E-mail Maintenance

Office 365 and Barracuda charges to manage e-mail accounts.

Postage and Freight

FedEx charges and reimbursements made to Inframark for actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence. The fiscal year budget is based on prior year spending and anticipated needs.

Printing and Binding

Copies used in the preparation of agenda packages, required mailings, and other special projects. The budgeted amount for the fiscal year is based on prior year spending and anticipated needs.

Office Supplies

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

Landscape Services

Contracts-Landscape

This category includes costs associated with landscape maintenance, mowing, edging, and weeding. Mulch, tree trimming, monthly wet testing and repair of the irrigation system, including materials, may also be recorded here.

Contracts-Trees & Trimming

Funds set aside for tree trimming projects as determined by the district board.

R&M-Irrigation

The District anticipates a one-time large repair to the irrigation system in the commercial area.

R&M-Landscape Renovations

Costs associated with landscape renovations throughout the District including sod replacement.

R&M-Plant Replacement

Costs associated with plant replacement throughout the District.

R&M-Landscape Lighting

The District anticipates costs associated with landscape lighting maintenance, including parts and labor.

Budget Narrative
Fiscal Year 2024**Landscape Services (continued)****R&M-Phase III**

Landscape costs associated with phase III.

Miscellaneous-Holiday Lighting

Costs associated with outside holiday lighting within the District.

Utilities**Electricity-Streetlights**

Street lighting usage for District facilities and assets. Costs are based on historical expenses incurred with Florida Power & Light (FPL) and include the following accounts:

VENDOR	ACCOUNT#	SERVICE ADDRESS
FPL	00592-38485	Bobcat Village Center Rd #ST LT
FPL	53383-17489	1352 Bobcat Trail #Lights
FPL	92543-09488	Bobcat Trail #ST Lighting

Electricity-Gate

VENDOR	ACCOUNT#	SERVICE ADDRESS
FPL	56933-92028	1010 Bobcat Trail #Guardhouse
FPL	92196-12026	Woodhaven Drive #Gate 2

Electricity-Irrigation

VENDOR	ACCOUNT#	SERVICE ADDRESS
FPL	88616-20030	1751 Bobcat Trail #IRR
FPL	54961-11039	1508 Palmetto Palm Terr. #IRR

Gatehouse**Contracts-Security Services**

Gate guard and security services to be provided Envera. It should be noted that some of the original equipment may need to be replaced or upgraded during the period.

Communications-Telephone

Telephone and internet services provided by Frontier and Comcast required to keep the gate and camera systems operational.

Utility-Water/Sewer

This category represents utility charges currently assessed by North Port Utilities for water and sewer.

VENDOR	ACCOUNT#	SERVICE ADDRESS
North Port Utilities	34841-152336	1010 Bobcat Trail #Gatehouse

Budget Narrative
Fiscal Year 2024

Gatehouse (continued)

R&M-Gate

Costs to repair and maintain community gates. The District may upgrade the front and back gate areas to include some sidewalk work, pedestrian gates and some monument modifications at the back gate.

R&M-Access & Surveillance System

Costs to maintain access and surveillance system. Services provided by Frontier.

Miscellaneous-Bar Codes

Bar code and FOB costs for remote entry.

Op Supplies-Gatehouse

Costs associated with supplies to operate gatehouse.

Reserve-Gate

Funds set aside for Gate projects as determined by the district board.

Lakes and Roads

Contracts-Lakes

Monthly lake maintenance services provided by Solitude Lake Management.

R&M-Lake

Costs to maintain the lakes and repair minor shoreline problems throughout the district that are outside of the monthly maintenance contract.

R&M-Road Cleaning

Street cleaning services provided by Clean Sweep including a contingency.

R&M-Sealcoating

The District anticipates resealing various areas which may include Kentia, Coconut, Bobcat Village Ctr, Bobcat Trail, Bailey and Lady.

R&M-Sidewalks

Includes all costs associated with maintenance of the sidewalks within the District.

R&M-Stormwater System

Costs to repair the stormwater system throughout the district, including stormwater mulching and related engineering costs.

R&M-Invasive Plant Maintenance

Costs for removing or containing invasive plants throughout the District.

R&M-Street/Gutter Repairs

Various repairs to the roads and gutters throughout the District.

Miscellaneous Maintenance

Costs that the district may incur but are not budgeted for within another line item.

Reserve-Lakes

The JMT Lakes Assessment will provide a multi-year plan to address bank regrading and stabilization. Depending on the erosion control option selected by the Board, the overall costs could be upwards of over \$1M. The multi-year plan will allow for spreading these costs out over ten years.

BOBCAT TRAIL

Community Development District

General Fund

Budget Narrative Fiscal Year 2024

Community Center

Payroll-Hourly

Payroll for hourly community center personnel.

FICA Taxes

Payroll taxes for hourly community center personnel.

Contracts-Other Services

The District has multiple contracts to support the Community Center and grounds including Total Air Solutions for A/C Inspections, and Wenzel Electric for Alarm Monitoring.

Contracts-Cleaning Services

The District has a contract with Cleaning 4 U to clean the community center.

Utility-Other

Cost associated with phone, TV & internet services provided by Frontier.

Electricity-General

This category includes community center electricity incurred with Florida Power & Light.

VENDOR	DESCRIPTION	SERVICE ADDRESS
FPL	Acct# 87553-99402	1352 Bobcat Trail

Utility-Water/Sewer

This category includes water and sewer costs associated with the community center. North Port Utilities provides these services.

VENDOR	ACCOUNT#	SERVICE ADDRESS
North Port Utilities	34841-175058	1352 Bobcat Trail

Insurance-Property

This represents property insurance for the community center.

R&M-Pest Control

GardenMasters of SW FL provides pest control services at a cost of \$135/quarter.

R&M-Tennis Courts

Routine repair and maintenance costs associated with the tennis courts.

R&M-Fitness Equipment

The District has a contract for cleaning and servicing the fitness equipment. Repair of equipment is an additional fee. The District may replace fitness equipment as needed. Equipment with an individual cost of less than \$5,000 may be recorded here.

R&M-Maintenance

This line item will represent costs associated with the community center which were not included as part of another budget line item.

Miscellaneous Contingency

May include costs associated with special events and any other items not budgeted for within another line item.

Cleaning Services

May include cleaning supplies or cleaning services that are outside of the contracted services.

Budget Narrative
Fiscal Year 2024**Community Center (continued)****Supplies - Miscellaneous**

This line item will capture costs associated with supply purchases for the community center.

Pools and Maintenance**Payroll-Hourly**

Payroll for maintenance field personnel.

FICA Taxes

Payroll taxes for hourly field personnel are calculated as 7.65% of payroll.

Contracts-Pools

The District has contracted with A & D Pool to maintain the community pool.

Utility-Gas

VENDOR	ACCOUNT	SERVICE AREA
TECO Peoples Gas	08946188	1352 Bobcat Trail

Utility-Water/Sewer

Cost associated with water/sewer at pool area incurred with North Port Utilities.

R&M-Pools

Various repair and supply costs associated with the pool and pool building.

R&M-Vehicles

Fuel for security patrol and repairs for District vehicle.

R&M-Community Maintenance

Includes all costs associated with maintaining the common area within the District.

R&M-Pressure Reducing Valves

Cost associated with maintaining pressure reducing valves (PRVs) throughout the District.

Capital Outlay

Funds set aside for capital projects as determined by the district board.

Bobcat Trail
Community Development District

Debt Service Budgets
Fiscal Year 2024

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2024 Modified Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED BUDGET FY 2023	ACTUAL THRU MAY-2023	PROJECTED JUN - SEP-2023	TOTAL PROJECTED FY 2023	ANNUAL BUDGET FY 2024
REVENUES							
Interest - Investments	\$ 6	\$ 6	\$ 12	\$ 6	\$ 6	\$ 12	\$ 12
Special Assmnts- Tax Collector	245,899	245,899	245,899	232,774	13,125	245,899	245,899
Special Assmnts- Discounts	(7,604)	(8,495)	(9,836)	(8,546)	-	(8,546)	(9,836)
TOTAL REVENUES	238,301	237,410	236,075	224,234	13,131	237,365	236,075
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessment Collection Cost	2,417	2,347	3,688	3,362	326	3,688	3,688
Total Administrative	2,417	2,347	3,688	3,362	326	3,688	3,688
<i>Debt Service</i>							
Principal Debt Retirement	180,000	185,000	190,000	189,000	-	189,000	188,000
Principal Prepayments	1,000	2,000	-	2,000	-	2,000	-
Interest Expense	50,408	45,231	39,897	39,883	-	39,883	34,463
Total Debt Service	231,408	232,231	229,897	230,883	-	230,883	222,463
TOTAL EXPENDITURES	233,825	234,578	233,585	234,245	326	234,571	226,151
Excess (deficiency) of revenues Over (under) expenditures	4,476	2,832	2,490	(10,011)	12,805	2,794	9,924
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	2,490	-	-	-	9,924
TOTAL OTHER SOURCES (USES)	-	-	2,490	-	-	-	9,924
Net change in fund balance	4,476	2,832	2,490	(10,011)	12,805	2,794	9,924
FUND BALANCE, BEGINNING	73,210	77,687	80,519	80,519	-	80,519	83,313
FUND BALANCE, ENDING	\$ 77,686	\$ 80,519	\$ 83,009	\$ 70,508	\$ 12,805	\$ 83,313	\$ 93,237

Debt Amortization
Series 2017 Capital Improvement Revenue Refunding Note

Date	Principal	Prepayments	2.86% Interest	Principal Balance
11/01/23	\$0		\$17,232	\$1,205,000
05/01/24	\$188,000		\$17,232	\$1,017,000
11/01/24	\$0		\$14,543	\$1,017,000
05/01/25	\$193,000		\$14,543	\$824,000
11/01/25	\$0		\$11,783	\$824,000
05/01/26	\$193,000		\$11,783	\$631,000
11/01/26	\$0		\$9,023	\$631,000
05/01/27	\$210,000		\$9,023	\$421,000
11/01/27	\$0		\$6,020	\$421,000
05/01/28	\$206,000		\$6,020	\$215,000
11/01/28	\$0		\$3,075	\$215,000
05/01/29	\$215,000		\$3,075	\$0
Totals	\$1,205,000	\$0	\$123,352	

BOBCAT TRAIL

Community Development District

Debt Service Fund

Budget Narrative Fiscal Year 2024

REVENUES

Interest-Investments

The District earns interest income on their trust accounts with US Bank.

Special Assessments-Tax Collector

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District to pay for the debt service expenditures during the Fiscal Year.

Special Assessments-Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES

Administrative

Miscellaneous-Assessment Collection Cost

The District reimburses the Sarasota County Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 1.5% on the amount of special assessments collected and remitted, whichever is greater. The budget for collection costs was based on a maximum of 1.5% of the anticipated assessment collections.

Debt Service

Principal Debt Retirement

This represents principal payments due within the current year for the series 1999 recreational revenue bond. This expense is split with the golf.

Interest Expense

This represents interest payments due within the current year for the series 1999 recreational revenue bond. This expense is split with the golf.

Note: Without sufficient revenues to cover operating expenses the district is without means to make the required principal and interest payments. The budget reflects that the debt service payments would have to be made using a portion of prior year's fund balance. Since the prior year's enterprise fund balance is negative, there are no funds from the prior year available to use.

Bobcat Trail
Community Development District

Supporting Budget Schedules
Fiscal Year 2024

**Comparison of Assessment Rates
Fiscal Year 2024 vs. Fiscal Year 2023**

Product	General Fund 001 (Common Area Maint)			Debt Service			Total Assessments per Unit			Units	Units
	FY 2024	FY 2023	Percent Change	FY 2024	FY 2023	Percent Change	FY 2024	FY 2023	Percent Change	Acres Total	Acres DS
Villas	\$1,545.72	\$1,381.62	11.9%	\$363.03	\$363.03	0.0%	\$1,908.75	\$1,744.65	9.4%	110	110
SF	\$1,545.72	\$1,381.62	11.9%	\$ 457.77	\$457.77	0.0%	\$2,003.49	\$1,839.39	8.9%	436	424
SF 2	\$1,545.72	\$1,381.62	11.9%	\$ 169.43	\$169.43	0.0%	\$1,715.15	\$1,551.05	10.6%	1	1
Golf/Commercial	\$15,457.18	\$13,816.21	11.9%	\$ 11,700.78	\$11,700.78	0.0%	\$27,157.96	\$25,517.00	6.4%	10	10
										557	545
Commercial	\$123,435.81	\$110,331.62	11.9%	\$0.00	\$0.00	n/a	\$123,435.81	\$110,331.62	11.9%	36.29	15.15
1	\$3,401.10	\$3,040.03	11.9%	\$0.00	\$0.00	n/a	\$3,401.10	\$3,040.03	11.9%	1.00	1.00
2	\$3,401.10	\$3,040.03	11.9%	\$0.00	\$0.00	n/a	\$3,401.10	\$3,040.03	11.9%	1.00	1.00
3	\$3,401.10	\$3,040.03	11.9%	\$0.00	\$0.00	n/a	\$3,401.10	\$3,040.03	11.9%	1.00	1.00
4	\$3,401.10	\$3,040.03	11.9%	\$0.00	\$0.00	n/a	\$3,401.10	\$3,040.03	11.9%	1.00	1.00
5	\$3,401.10	\$3,040.03	11.9%	\$0.00	\$0.00	n/a	\$3,401.10	\$3,040.03	11.9%	1.00	0.00
6	\$14,828.76	\$13,254.51	11.9%	\$0.00	\$0.00	n/a	\$14,828.76	\$13,254.51	11.9%	4.36	0.00
7	\$25,484.38	\$22,778.90	11.9%	\$0.00	\$0.00	n/a	\$25,484.38	\$22,778.90	11.9%	7.49	0.00
7.1	\$3,401.10	\$3,040.03	11.9%	\$0.00	\$0.00	n/a	\$3,401.10	\$3,040.03	11.9%	1.00	1.00
8	\$16,359.26	\$14,622.52	11.9%	\$0.00	\$0.00	n/a	\$16,359.26	\$14,622.52	11.9%	4.81	4.81
9	\$3,401.10	\$3,040.03	11.9%	\$0.00	\$0.00	n/a	\$3,401.10	\$3,040.03	11.9%	1.00	1.00
10	\$3,503.07	\$3,131.18	11.9%	\$0.00	\$0.00	n/a	\$3,503.07	\$3,131.18	11.9%	1.03	1.03
11	\$28,195.11	\$25,201.86	11.9%	\$0.00	\$0.00	n/a	\$28,195.11	\$25,201.86	11.9%	8.29	0.00
12	\$3,707.17	\$3,313.61	11.9%	\$0.00	\$0.00	n/a	\$3,707.17	\$3,313.61	11.9%	1.09	1.09
13	\$3,775.18	\$3,374.40	11.9%	\$0.00	\$0.00	n/a	\$3,775.18	\$3,374.40	11.9%	1.11	1.11
14	\$3,775.18	\$3,374.40	11.9%	\$0.00	\$0.00	n/a	\$3,775.18	\$3,374.40	11.9%	1.11	1.11
										36.29	15.15

TENTH ORDER OF BUSINESS

10Bi



Corporate Office
PO Box 267
Seffner, FL 33583

813-757-6500
813-757-6501

Invoice

Date	Invoice #
3/21/2023	174487

Bill To:
Bobcat Trail CDD 1352 Bobcat Trail Northport, FL 34288

Property Information

Estimate #
81962

Work Order #

PO / PA #

Description	Qty	Rate	Amount
Repair 3 inch main line leak. This will be done on a time and materials basis with a not to exceed limit of \$ 3000.00.	1	1,132.09	1,132.09
Repair 3 inch main line leak.			
Irrigation parts - \$ 52.09			
Labor: 2 men @ \$ 120.00 per hour x 9 hours = \$ 1080.00			
Behind 1878 Coconut - close to PRV.		Total	\$1,132.09
Questions regarding this invoice? Please e-mail arpayments@lmppro.com or call 813-757-6500 and ask for Accounts Receivable.	Terms	Due Date	Payments/Credits
	Net 30	4/20/2023	Balance Due
			\$0.00
			\$1,132.09

10Ei.

SOLITUDE

LAKE MANAGEMENT



Bobcat Trail CDD Waterway Inspection Report

Reason for Inspection: 2023-04-21

Inspection Date:

Prepared for:

Ms. Janet Guyer

1352 Bobcat Trail

North Port, Florida 34288

Prepared by:

Bailey Hill, Aquatic Specialist

FORT MYERS FIELD OFFICE
SOLITUDELAKEMANAGEMENT.COM

888.480. LAKE (5253)

TABLE OF CONTENTS

	Pg
SITE ASSESSMENTS	
PONDS 1-3	3
PONDS 4-6	4
PONDS 7-9	5
PONDS 10-12	6
PONDS 13-15	7
PONDS 16-18	8
POND 19	9
MANAGEMENT/COMMENTS SUMMARY	21-24
SITE MAP	25

Site: 1

Comments:

Normal growth observed

Spot treat torpedograss along shoreline. Algae and submersed vegetation are at controlled levels.

Action Required:

Routine maintenance next visit

Target:

Torpedograss



Site: 2

Comments:

Normal growth observed

Spot treat torpedograss along shoreline. Algae and submersed vegetation are at controlled levels.

Action Required:

Routine maintenance next visit

Target:

Torpedograss



Site: 3

Comments:

Normal growth observed

Spot treat torpedograss, willow and alligator weed along shoreline. Algae and submersed vegetation are at controlled levels.

Action Required:

Routine maintenance next visit

Target:

Shoreline weeds



Site: 4

Comments:

Normal growth observed
Spot treat torpedograss and annual weeds along shoreline. Algae and submersed vegetation are at controlled levels.

Action Required:

Routine maintenance next visit

Target:

Shoreline weeds



Site: 5

Comments:

Requires attention
Treat for torpedograss in front of culvert. Monitor and treat as needed for surface filamentous algae. Submersed vegetation is at controlled levels.

Action Required:

Re-inspect next visit

Target:

Torpedograss



Site: 6

Comments:

Normal growth observed
Spot treat torpedograss along shoreline. Algae and submersed vegetation are at controlled levels.

Action Required:

Routine maintenance next visit

Target:

Torpedograss



Site: 7

Comments:

Normal growth observed
Spot treat torpedograss along shoreline. Algae and submersed vegetation are at controlled levels. Large washout observed along western cove behind homes.

Action Required:

Routine maintenance next visit

Target:

Torpedograss



Site: 8

Comments:

Normal growth observed
Spot treat torpedograss along the preserve and alligator weed. Algae and submersed vegetation are at controlled levels.

Action Required:

Routine maintenance next visit

Target:

Shoreline weeds



Site: 9

Comments:

Normal growth observed
Spot treat torpedograss along shoreline. Algae and submersed vegetation are at controlled levels.

Action Required:

Routine maintenance next visit

Target:

Torpedograss



Site: 10

Comments:

Normal growth observed

Spot treat torpedograss along shoreline. Algae and submersed vegetation are at controlled levels.

Action Required:

Routine maintenance next visit

Target:

Torpedograss



Site: 11

Comments:

Treatment in progress

Continue to treat torpedograss along the shoreline. Algae and submersed vegetation are at controlled levels.

Action Required:

Routine maintenance next visit

Target:

Torpedograss



Site: 12

Comments:

Treatment in progress

Continue to spot treat torpedograss along shoreline. Algae and submersed vegetation are at controlled levels.

Action Required:

Routine maintenance next visit

Target:

Torpedograss



Site: 13

Comments:

Treatment in progress
Continue to spot treat
torpedograss along shoreline.
Algae and submersed vegetation
are at controlled levels.

Action Required:

Routine maintenance next visit

Target:

Torpedograss



Site: 14

Comments:

Site looks good
Shoreline is well maintained.
Algae and submersed vegetation
are at controlled levels. Minimal
chara noted.

Action Required:

Routine maintenance next visit

Target:

Species non-specific



Site: 15

Comments:

Requires attention
Spot treat torpedograss, willow
and annuals along shoreline.
Algae and submersed vegetation
are at controlled levels.

Action Required:

Re-inspect next visit

Target:

Shoreline weeds



Site: 16

Comments:

Requires attention
Spot treat torpedograss, willow and alligator weed along shoreline. Algae and submersed vegetation are at controlled levels.

Action Required:

Re-inspect next visit

Target:

Shoreline weeds



Site: 17

Comments:

Normal growth observed
Spot treat minimal torpedograss, willow and annuals along shoreline. Algae and submersed vegetation are at controlled levels.

Action Required:

Routine maintenance next visit

Target:

Torpedograss



Site: 18

Comments:

Treatment in progress
Treatment for torpedograss is in progress. Algae and submersed vegetation are at controlled levels. Minimal chara noted.

Action Required:

Routine maintenance next visit

Target:

Torpedograss



Site: 19

Comments:

Normal growth observed
Spot treat torpedograss in front of
outflow structure. Algae and
submersed vegetation are at
controlled levels.

Action Required:

Routine maintenance next visit

Target:

Torpedograss



Management Summary

- The lake levels are extremely low and much of the lake banks are exposed resulting in some areas with above average weed growth.
- Minimal algae and aquatic vegetation noted overall.

Action Items:

- Solitude was instructed not to treat the designated littoral shelves. The littoral shelves have become overgrown with invasive grasses, and brush. The shelves would likely need to be re-planted following any treatment at this time.
- Most lakes exhibit erosion in areas, the erosion is consistent with flow from gutter/downspouts.

** The service department has been notified of all observations.

Bobcat Trail CDD Waterway Inspection Report

Agenda Page 132
2023-04-21

Site	Comments	Target	Action Required
1	Normal growth observed	Torpedograss	Routine maintenance next visit
2	Normal growth observed	Torpedograss	Routine maintenance next visit
3	Normal growth observed	Shoreline weeds	Routine maintenance next visit
4	Normal growth observed	Shoreline weeds	Routine maintenance next visit
5	Requires attention	Torpedograss	Re-inspect next visit
6	Normal growth observed	Torpedograss	Routine maintenance next visit
7	Normal growth observed	Torpedograss	Routine maintenance next visit
8	Normal growth observed	Shoreline weeds	Routine maintenance next visit
9	Normal growth observed	Torpedograss	Routine maintenance next visit
10	Normal growth observed	Torpedograss	Routine maintenance next visit
11	Treatment in progress	Torpedograss	Routine maintenance next visit
12	Treatment in progress	Torpedograss	Routine maintenance next visit
13	Treatment in progress	Torpedograss	Routine maintenance next visit
14	Site looks good	Species non-specific	Routine maintenance next visit
15	Requires attention	Shoreline weeds	Re-inspect next visit
16	Requires attention	Shoreline weeds	Re-inspect next visit
17	Normal growth observed	Torpedograss	Routine maintenance next visit
18	Treatment in progress	Torpedograss	Routine maintenance next visit
19	Normal growth observed	Torpedograss	Routine maintenance next visit

Bobcat Trail CDD

North Port

NAC 3-2018

