

## South Bay Community Development District

### Board of Supervisors

Kelly Evans, Chairperson  
Scott Campbell, Vice Chairperson  
Ian Brown, Assistant Secretary  
Mary Madden, Assistant Secretary  
Stephen Herrera, Assistant Secretary

Mark Vega, District Manager  
David Smith, District Counsel  
Rick Brylanksi, District Engineer

## Regular Meeting Agenda

Wednesday, October 11, 2023 – 1:00 p.m.

Call in (Audio Only) +1 646-838-1601, 90777154#

Phone Conference ID: 907 771 54#

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1. **Call to Order and Roll Call**
  2. **Audience Comments (Limit of 3 Minutes)**
  3. **Consent Agenda**
    - A. Approval of the Minutes of September 18, 2023 (*pages 2-3*)
    - B. Acceptance of the August 2023 Financial Report (*pages 4-17*)
    - C. Acceptance of the FY2022 Audit (*pages 18- 63*)
  4. **Attorney's Report**
  5. **Engineer's Report**
    - A. Clarson Inspection Report v2 071223 (*pages 64-99*)
    - B. Seawall Survey Update
  6. **District Manager's Report**
  7. **Supervisor Requests and Comments**
  8. **Adjournment**

**The Next Meeting is scheduled to be held on  
Wednesday, November 8, 2023 at 1:00 p.m.**

### District Office:

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

### Meeting Location:

Little Harbor POA Clubhouse  
611 Destiny Drive  
Ruskin, Florida 33570  
<https://www.sbaycdd.org/>

**MINUTES OF MEETING  
SOUTH BAY  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the South Bay Community Development District was held Wednesday, September 18, 2023 at 1:00 p.m. at the POA Meeting Room, 611 Destiny Dr, Ruskin, Florida 33570.

Present and constituting a quorum were:

Kelly Evans	Chairperson ( <i>via phone</i> )
Scott Campbell	Vice Chairperson
Ian Brown	Assistant Secretary ( <i>via phone</i> )
Mary Madden	Assistant Secretary
Stephen Herrera	Assistant Secretary

Also present were:

Mark Vega	Inframark District Manager
Several Residents	

*The following is a summary of the discussions and actions taken.*

**FIRST ORDER OF BUSINESS**

**Call to Order and Roll Call**

- The meeting was called to order. A quorum was established.

**SECOND ORDER OF BUSINESS**

**Audience Comments (Limit of 3 Minutes)**

- Audience comments were received regarding the seawalls and the flow of the CDD meetings.

**THIRD ORDER OF BUSINESS**

**Consent Agenda**

- A. Approval of the Minutes of August 16, 2023**
- B. Acceptance of the July 2023 Financial Report**

On MOTION by Mr. Campbell seconded by Ms. Evans with all in favor the Consent Agenda was approved. (5-0)
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**FOURTH ORDER OF BUSINESS**

**Attorney's Report**

- There being no report, the next item followed.

**FIFTH ORDER OF BUSINESS**

**Engineer's Report**

- There being no report, the next item followed.

Unapproved Minutes

**SIXTH ORDER OF BUSINESS**

**District Manager’s Report**

**A. POA Security Contract Discussion**

- Mr. Vega provided an update of the POA’s Allied Universal Contract. He noted changes needed to be made to that contract. Further discussion ensued regarding security and the POA vehicle.

**B. Little Harbor POA Transition**

- Mr. Vega suggested a Landscape Liaison be created and appoint a Board member as liaison.

On MOTION by Mr. Brown seconded by Mr. Herrera with all in favor of a tentative agreement with the current POA landscaper and appointing Mary Madden as the liaison was approved. (5-0)

- Discussion ensued regarding the well and irrigation analysis.

On MOTION by Ms. Madden seconded by Mr. Brown with all in favor authorizing Mr. Vega to negotiate with the Insight Irrigation NTE \$3,500 was approved. (5-0)

- Mr. Vega noted the boardwalk is not insured, therefore making it an unbudgeted burden on the District. Further discussion was had regarding boardwalk repairs.

**SEVENTH ORDER OF BUSINESS**

**Supervisor Requests and Comments**

- Ms. Madden expressed her gratitude to Mr. Vega for all his work getting them the information needed for this meeting.

**EIGHTH ORDER OF BUSINESS**

**Adjournment**

On MOTION by Mr. Cambell seconded by Mr. Herrera with all in favor the meeting was adjourned at 2:13 p.m. (5-0)

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Mark Vega, Secretary

**SOUTH BAY**  
**Community Development District**

*Financial Report*

*August 31, 2023*

*(unaudited)*

**Prepared by**





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**SOUTH BAY**  
**Community Development District**

**Financial Statements**

**(Unaudited)**

**August 31, 2023**

**Balance Sheet**  
August 31, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>GENERAL FUND</u>	<u>SERIES 2005 DEBT SERVICE FUND</u>	<u>SERIES 2015 DEBT SERVICE FUND</u>	<u>TOTAL</u>
<b><u>ASSETS</u></b>				
Cash - Checking Account	\$ 838,903	\$ -	\$ -	\$ 838,903
Due From Other Funds	-	-	65,129	65,129
Investments:				
Interest Fund (A-1)	-	-	1	1
Prepayment Fund (A-1)	-	-	4,878	4,878
Reserve Fund (A-1)	-	-	411,126	411,126
Reserve Fund (A-2)	-	-	388,097	388,097
Reserve Fund (B-2)	-	-	253,995	253,995
Revenue Fund	-	8,876	-	8,876
Revenue Fund (A-1)	-	-	299,669	299,669
Revenue Fund (A-2)	-	-	118,216	118,216
<b>TOTAL ASSETS</b>	<b>\$ 838,903</b>	<b>\$ 8,876</b>	<b>\$ 1,541,111</b>	<b>\$ 2,388,890</b>
<b><u>LIABILITIES</u></b>				
Accounts Payable	\$ 29,537	\$ -	\$ -	\$ 29,537
Mature Bonds Payable	-	1,271,776	3,900,013	5,171,789
Due To Other Funds	65,129	-	-	65,129
<b>TOTAL LIABILITIES</b>	<b>94,666</b>	<b>1,271,776</b>	<b>3,900,013</b>	<b>5,266,455</b>
<b><u>FUND BALANCES</u></b>				
Unassigned:	744,237	(1,262,900)	(2,358,902)	(2,877,565)
<b>TOTAL FUND BALANCES</b>	<b>\$ 744,237</b>	<b>\$ (1,262,900)</b>	<b>\$ (2,358,902)</b>	<b>\$ (2,877,565)</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 838,903</b>	<b>\$ 8,876</b>	<b>\$ 1,541,111</b>	<b>\$ 2,388,890</b>

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

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>AUG-23 BUDGET</u>	<u>AUG-23 ACTUAL</u>
<b>REVENUES</b>						
Interest - Investments	\$ 420	\$ 385	\$ 22,545	5367.86%	\$ 35	\$ 2,820
Interest - Tax Collector	-	-	409	0.00%	-	-
Special Assmnts- CDD Collected (Admin)	152,453	152,453	152,453	100.00%	-	-
Special Assmnts- CDD Collected (Maint.)	255,503	255,503	255,503	100.00%	-	-
Special Assmnts- Tax Collector (Admin)	85,403	85,403	85,431	100.03%	-	-
Special Assmnts- Tax Collector (Maint.)	143,104	143,104	143,091	99.99%	-	-
Special Assmnts- Discounts	(38,311)	(38,311)	(8,227)	21.47%	-	-
Other Miscellaneous Revenues	-	-	121,879	0.00%	-	21,231
<b>TOTAL REVENUES</b>	<b>598,572</b>	<b>598,537</b>	<b>773,084</b>	<b>129.15%</b>	<b>35</b>	<b>24,051</b>
<b>EXPENDITURES</b>						
<b>Administration</b>						
P/R-Board of Supervisors	10,000	9,163	9,000	90.00%	833	2,200
FICA Taxes	800	737	689	86.13%	67	168
ProfServ-Arbitrage Rebate	1,950	1,950	1,950	100.00%	-	1,300
ProfServ-Engineering	15,000	13,750	22,619	150.79%	1,250	-
ProfServ-Legal Services	70,000	64,163	53,383	76.26%	5,833	180
ProfServ-Legal Litigation	45,000	41,250	930	2.07%	3,750	-
ProfServ-Survey	1,000	1,000	-	0.00%	-	-
ProfServ-Trustee Fees	9,000	9,000	-	0.00%	-	-
Assessment Roll	6,000	5,500	-	0.00%	500	-
Disclosure Report	5,000	4,587	5,000	100.00%	417	-
Management & Accounting Services	35,208	32,274	34,411	97.74%	2,934	3,750
Auditing Services	7,250	7,250	6,250	86.21%	-	-
Travel and Per Diem	1,250	1,144	797	63.76%	104	-
Postage and Freight	750	693	963	128.40%	63	630
Insurance	12,000	12,000	12,070	100.58%	-	-
Legal Advertising	5,200	5,200	7,790	149.81%	-	1,174
Misc-Property Taxes	390	390	389	99.74%	-	-
Misc-Records Storage	1,200	1,100	597	49.75%	100	-
Misc-Assessment Collection Cost	19,155	19,155	4,403	22.99%	-	-
Website Administration	2,000	1,837	4,079	203.95%	167	14
Miscellaneous Expenses	2,500	2,288	541	21.64%	208	-
Office Supplies	1,500	1,375	500	33.33%	125	-
Dues, Licenses, Subscriptions	175	175	175	100.00%	-	-
<b>Total Administration</b>	<b>252,328</b>	<b>235,981</b>	<b>166,536</b>	<b>66.00%</b>	<b>16,351</b>	<b>9,416</b>
<b>Maintenance</b>						
R&M-Common Area	280,000	256,663	256,667	91.67%	23,333	23,333
Miscellaneous Maintenance	10,000	9,163	-	0.00%	833	-
Reserve - Maintenance Program	50,000	-	52,040	104.08%	-	-
Seawall Reserve Contribution	50,000	-	31,260	62.52%	-	-
<b>Total Maintenance</b>	<b>390,000</b>	<b>265,826</b>	<b>339,967</b>	<b>87.17%</b>	<b>24,166</b>	<b>23,333</b>

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

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	AUG-23 BUDGET	AUG-23 ACTUAL
<b>TOTAL EXPENDITURES</b>	<b>642,328</b>	<b>501,807</b>	<b>506,503</b>	<b>78.85%</b>	<b>40,517</b>	<b>32,749</b>
Excess (deficiency) of revenues Over (under) expenditures	(43,756)	96,730	266,581	0.00%	(40,482)	(8,698)
<b>OTHER FINANCING SOURCES (USES)</b>						
Contribution to (Use of) Fund Balance	(43,756)	-	-	0.00%	-	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>(43,756)</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>
Net change in fund balance	\$ (43,756)	\$ 96,730	\$ 266,581	0.00%	\$ (40,482)	\$ (8,698)
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	<b>477,656</b>	<b>477,656</b>	<b>477,656</b>			
<b>FUND BALANCE, ENDING</b>	<b>\$ 433,900</b>	<b>\$ 574,386</b>	<b>\$ 744,237</b>			

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

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	AUG-23 BUDGET	AUG-23 ACTUAL
<b>REVENUES</b>						
Interest - Investments	\$ -	\$ -	\$ 96	0.00%	\$ -	\$ -
<b>TOTAL REVENUES</b>	-	-	<b>96</b>	<b>0.00%</b>	-	-
<b>EXPENDITURES</b>						
<b>TOTAL EXPENDITURES</b>	-	-	-	<b>0.00%</b>	-	-
Excess (deficiency) of revenues Over (under) expenditures	-	-	96	0.00%	-	-
Net change in fund balance	\$ -	\$ -	\$ 96	0.00%	\$ -	\$ -
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	-	-	<b>(1,262,996)</b>			
<b>FUND BALANCE, ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,262,900)</b>			

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

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	AUG-23 BUDGET	AUG-23 ACTUAL
<b>REVENUES</b>						
Interest - Investments	\$ 200	\$ 176	\$ 54,796	27398.00%	\$ 16	\$ 5,911
Special Assmnts- CDD Collected (Debt Serv.)	113,701	113,701	113,701	100.00%	-	-
Special Assmnts- Debt Service (A-1)	729,255	729,255	729,243	100.00%	-	-
Special Assmnts- Debt Service (A-2)	458,475	458,475	-	0.00%	-	-
Special Assmnts- Debt Service (B-2)	275,530	275,530	-	0.00%	-	-
Special Assmnts- Discounts	-	-	(26,327)	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>1,577,161</b>	<b>1,577,137</b>	<b>871,413</b>	<b>55.25%</b>	<b>16</b>	<b>5,911</b>
<b>EXPENDITURES</b>						
<b>Administration</b>						
ProfServ-Legal Services	-	-	121,389	0.00%	-	-
ProfServ-Trustee Fees	-	-	12,743	0.00%	-	-
Misc-Assessment Collection Cost	-	-	14,061	0.00%	-	-
<b>Total Administration</b>	<b>-</b>	<b>-</b>	<b>148,193</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>
<b>Debt Service</b>						
Principal Debt Retirement A-1	360,190	360,000	360,000	99.95%	-	-
Principal Debt Retirement A-2	175,000	175,000	-	0.00%	-	-
Interest Expense Series A-1	439,110	439,110	449,820	102.44%	-	-
Interest Expense Series A-2	283,555	283,555	-	0.00%	-	-
Interest Expense Series B-2	275,550	275,550	-	0.00%	-	-
<b>Total Debt Service</b>	<b>1,533,405</b>	<b>1,533,215</b>	<b>809,820</b>	<b>52.81%</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>1,533,405</b>	<b>1,533,215</b>	<b>958,013</b>	<b>62.48%</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of revenues Over (under) expenditures	43,756	43,922	(86,600)	0.00%	16	5,911
<b>OTHER FINANCING SOURCES (USES)</b>						
Contribution to (Use of) Fund Balance	43,756	-	-	0.00%	-	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>43,756</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>
Net change in fund balance	\$ 43,756	\$ 43,922	\$ (86,600)	0.00%	\$ 16	\$ 5,911
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	<b>(2,272,302)</b>	<b>(2,272,302)</b>	<b>(2,272,302)</b>			
<b>FUND BALANCE, ENDING</b>	<b>\$ (2,228,546)</b>	<b>\$ (2,228,380)</b>	<b>\$ (2,358,902)</b>			

**SOUTH BAY**  
**Community Development District**

**Supporting Schedules**

**August 31, 2023**



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

Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Costs	Gross Amount Received	ALLOCATION BY FUND		
					General Admin Fund	General Maint Fund	Debt Service Fund
Assessments Levied FY23				\$ 957,765	37.37% \$ 85,403	62.62% \$ 143,104	76.14% \$ 729,255
11/03/22	\$ 10,702	\$ 607	\$ 218	\$ 11,527	\$ 1,028	\$ 1,722	\$ 8,777
11/16/22	\$ 57,078	\$ 2,427	\$ 1,165	\$ 60,670	\$ 5,412	\$ 9,064	\$ 46,194
11/21/22	\$ 207,059	\$ 8,804	\$ 4,226	\$ 220,088	\$ 19,632	\$ 32,881	\$ 167,575
11/28/22	\$ 46,923	\$ 1,995	\$ 958	\$ 49,875	\$ 4,449	\$ 7,451	\$ 37,975
12/06/22	\$ 436,936	\$ 18,578	\$ 8,917	\$ 464,431	\$ 41,427	\$ 69,386	\$ 353,618
12/12/22	\$ 24,267	\$ 986	\$ 495	\$ 25,748	\$ 2,297	\$ 3,847	\$ 19,605
01/04/23	\$ 28,264	\$ 902	\$ 577	\$ 29,743	\$ 2,653	\$ 4,444	\$ 22,646
02/03/23	\$ 26,869	\$ 560	\$ 548	\$ 27,977	\$ 2,496	\$ 4,180	\$ 21,302
03/02/23	\$ 18,394	\$ 190	\$ 375	\$ 18,959	\$ 1,691	\$ 2,833	\$ 14,436
04/05/23	\$ 29,591	\$ -	\$ 604	\$ 30,194	\$ 2,692	\$ 4,511	\$ 22,990
INTEREST	\$ 320	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05/05/23	\$ 4,746	\$ (58)	\$ 97	\$ 4,786	\$ 427	\$ 715	\$ 3,644
06/04/23	\$ 2,412	\$ (72)	\$ 49	\$ 2,390	\$ 213	\$ 357	\$ 1,820
06/15/23	\$ 11,483	\$ (341)	\$ 234	\$ 11,376	\$ 1,014	\$ 1,700	\$ 8,662
<b>TOTAL</b>	<b>\$ 905,045</b>	<b>\$ 34,577</b>	<b>\$ 18,464</b>	<b>\$ 957,765</b>	<b>\$ 85,430</b>	<b>\$ 143,091</b>	<b>\$ 729,244</b>
<b>% COLLECTED</b>				100%	100%	100%	100%

**Cash and Investment Report**  
*August 31, 2023*

<u>Account Name</u>	<u>Bank Name</u>	<u>Investment Type</u>	<u>Yield</u>	<u>Balance</u>
<b>GENERAL FUND</b>				
Checking Account - Operating	SeaCoast Bank	Checking Account	4.00%	\$ 838,903
			<b>Subtotal</b>	<b>\$ 838,903</b>
<b>DEBT SERVICE AND CAPITAL PROJECTS FUNDS</b>				
Series 2005 Revenue	US Bank	Open-Ended Commercial Paper	4.74%	\$ 8,876
Series 2015-1 Interest A-1	US Bank	Open-Ended Commercial Paper	4.74%	\$ 1
Series 2015-1 Prepayment A-1	US Bank	Open-Ended Commercial Paper	4.74%	\$ 4,878
Series 2015-1 Reserve A-1	US Bank	Open-Ended Commercial Paper	4.74%	\$ 411,126
Series 2015-2 Reserve A-2	US Bank	Open-Ended Commercial Paper	4.74%	\$ 388,097
Series 2015-2 Reserve B-2	US Bank	Open-Ended Commercial Paper	4.74%	\$ 253,995
Series 2015-1 Revenue A-1	US Bank	Open-Ended Commercial Paper	4.74%	\$ 299,669
Series 2015-2 Revenue A-2	US Bank	Open-Ended Commercial Paper	4.74%	\$ 118,216
			<b>Subtotal</b>	<b>\$ 1,484,859</b>
			<b>Total</b>	<b>\$ 2,323,761</b>

**SOUTH BAY CDD**

Bank Reconciliation

Bank Account No. 3871 SEACOAST BANK  
 Statement No. 8/23  
 Statement Date 8/31/2023

<b>G/L Balance (LCY)</b>	838,902.66	<b>Statement Balance</b>	840,476.16
<b>G/L Balance</b>	838,902.66	<b>Outstanding Deposits</b>	0.00
<b>Positive Adjustments</b>	0.00		
	<hr/>	<b>Subtotal</b>	840,476.16
<b>Subtotal</b>	838,902.66	<b>Outstanding Checks</b>	1,573.50
<b>Negative Adjustments</b>	0.00	<b>Differences</b>	0.00
	<hr/>		
<b>Ending G/L Balance</b>	838,902.66	<b>Ending Balance</b>	838,902.66
<b>Difference</b>	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
<b>Outstanding Checks</b>						
8/8/2023	Payment	2542	STEPHEN E. HERRERA	184.70	0.00	184.70
8/8/2023	Payment	2543	MARY E. MADDEN	184.70	0.00	184.70
8/22/2023	Payment	2548	IAN W. BROWN	184.70	0.00	184.70
8/22/2023	Payment	2551	STEPHEN E. HERRERA	184.70	0.00	184.70
8/22/2023	Payment	2552	MARY E. MADDEN	184.70	0.00	184.70
8/24/2023	Payment	2555	LLS TAX SOLUTIONS INC	650.00	0.00	650.00
<b>Total Outstanding Checks.....</b>				<b>1,573.50</b>		<b>1,573.50</b>

## SOUTH BAY COMMUNITY DEVELOPMENT DISTRICT

### Payment Register by Bank Account

For the Period from 8/1/23 to 8/31/23

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<b>SEACOAST BANK - (ACCT#XXXXX3871)</b>							
<b>CHECK # 2537</b>							
08/03/23	Vendor	INFRAMARK, LLC	98442	JULY 2023 SVCS	Printing	001-531149-51301	\$3,749.67
08/03/23	Vendor	INFRAMARK, LLC	98442	JULY 2023 SVCS	Postage and Freight	001-541006-51301	\$3.60
<b>Check Total</b>							\$3,753.27
<b>CHECK # 2538</b>							
08/03/23	Vendor	TAMPA BAY TIMES	0000296272	LEGAL ADVERTISING JULY 16 23	Legal Advertising	001-548002-51301	\$869.00
<b>Check Total</b>							\$869.00
<b>CHECK # 2539</b>							
08/08/23	Employee	IAN W. BROWN	PAYROLL	August 08, 2023 Payroll Posting			\$184.70
<b>Check Total</b>							\$184.70
<b>CHECK # 2540</b>							
08/08/23	Employee	KELLY A. EVANS	PAYROLL	August 08, 2023 Payroll Posting			\$184.70
<b>Check Total</b>							\$184.70
<b>CHECK # 2541</b>							
08/08/23	Employee	LEAH J. POPELKA	PAYROLL	August 08, 2023 Payroll Posting			\$184.70
<b>Check Total</b>							\$184.70
<b>CHECK # 2542</b>							
08/08/23	Employee	STEPHEN E. HERRERA	PAYROLL	August 08, 2023 Payroll Posting			\$184.70
<b>Check Total</b>							\$184.70
<b>CHECK # 2543</b>							
08/08/23	Employee	MARY E. MADDEN	PAYROLL	August 08, 2023 Payroll Posting			\$184.70
<b>Check Total</b>							\$184.70
<b>CHECK # 2544</b>							
08/14/23	Vendor	GRAY ROBINSON P.A.	11161406	DISTRICT COUNSEL AUGUST 2023	ProfServ-Legal Services	001-531023-51401	\$180.00
<b>Check Total</b>							\$180.00
<b>CHECK # 2545</b>							
08/14/23	Vendor	HOLE MONTES, INC.	91608	ENGINEERING SERVICE FOR JULY 2023	ProfServ-Engineering	001-531013-51301	\$682.50
<b>Check Total</b>							\$682.50
<b>CHECK # 2546</b>							
08/14/23	Vendor	REUBEN CLARSON CONSULTING, INC	18492	SEAWALL INSPECTION	Seawall Reserve Contribution	001-568200-51902	\$22,920.00
<b>Check Total</b>							\$22,920.00

## SOUTH BAY COMMUNITY DEVELOPMENT DISTRICT

### Payment Register by Bank Account

For the Period from 8/1/23 to 8/31/23

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<b>CHECK # 2547</b>							
08/14/23	Vendor	TAMPA BAY TIMES	0000297329	LEGAL ADVERTISING JULY 2023	Legal Advertising	001-548002-51301	\$1,720.00
							<b>Check Total</b> <u>\$1,720.00</u>
<b>CHECK # 2548</b>							
08/22/23	Employee	IAN W. BROWN	PAYROLL	August 22, 2023 Payroll Posting			\$184.70
							<b>Check Total</b> <u>\$184.70</u>
<b>CHECK # 2549</b>							
08/22/23	Employee	KELLY A. EVANS	PAYROLL	August 22, 2023 Payroll Posting			\$184.70
							<b>Check Total</b> <u>\$184.70</u>
<b>CHECK # 2550</b>							
08/22/23	Employee	LEAH J. POPELKA	PAYROLL	***Voided Voided****			\$0.00
							<b>Check Total</b> <u>\$0.00</u>
<b>CHECK # 2551</b>							
08/22/23	Employee	STEPHEN E. HERRERA	PAYROLL	August 22, 2023 Payroll Posting			\$184.70
							<b>Check Total</b> <u>\$184.70</u>
<b>CHECK # 2552</b>							
08/22/23	Employee	MARY E. MADDEN	PAYROLL	August 22, 2023 Payroll Posting			\$184.70
							<b>Check Total</b> <u>\$184.70</u>
<b>CHECK # 2553</b>							
08/23/23	Employee	SCOTT H. CAMPBELL	PAYROLL	August 23, 2023 Payroll Posting			\$369.40
							<b>Check Total</b> <u>\$369.40</u>
<b>CHECK # 2554</b>							
08/24/23	Vendor	INFRAMARK, LLC	95183	MAY 2023 SERVICES	May Fees	001-531149-51301	\$3,749.67
08/24/23	Vendor	INFRAMARK, LLC	95183	MAY 2023 SERVICES	Website Administration	001-549936-51301	\$14.00
							<b>Check Total</b> <u>\$3,763.67</u>
<b>CHECK # 2555</b>							
08/24/23	Vendor	LLS TAX SOLUTIONS INC	002978	BILLING SERVICES MARCH 24 2023	ProfServ-Arbitrage Rebate	001-531002-51301	\$650.00
							<b>Check Total</b> <u>\$650.00</u>
							<b>Account Total</b> <u><u>\$36,570.14</u></u>



September 29, 2023

(850) 837-3141  
(850) 654-4619 (fax)  
CRIcpa.com

The Board of Supervisors  
South Bay Community Development District

We are pleased to present the results of our audit of the 2022 financial statements of the South Bay Community Development District ("the District").

This report to the Board of Supervisors and Management summarizes our audit, the report issued and various analyses and observations related to the District's accounting and reporting. The document also contains the communications required by our professional standards.

Our audit was designed, primarily, to express an opinion on the District's 2022 financial statements. We considered the District's current and emerging business needs, along with an assessment of risks that could materially affect the financial statements, and aligned our audit procedures accordingly. We conducted the audit with the objectivity and independence that you expect. We received the full support and assistance of District personnel.

At Carr, Riggs & Ingram, LLC (CRI), we are continually evaluating the quality of our professionals' work in order to deliver audit services of the highest quality that will meet or exceed your expectations. We encourage you to provide any feedback you believe is appropriate to ensure that we do not overlook a single detail as it relates to the quality of our services.

This report is intended solely for the information and use of the Board of Supervisors, Management and others within the District and should not be used by anyone other than these specified parties.

We appreciate this opportunity to work with you. If you have any questions or comments, please contact me at 850-337-0760 or [AJowers@CRIcpa.com](mailto:AJowers@CRIcpa.com).

Very truly yours,

A handwritten signature in blue ink that reads "Alan Jowers".

K. Alan Jowers  
Partner

## Required Communications



As discussed with the Board of Supervisors and Management during our planning process, our audit plan represented an approach responsive to the assessment of risk for the District. Specifically, we planned and performed our audit to:

- Perform audit services, as requested by the Board of Supervisors, in accordance with 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, in order to express an opinion on the District's financial statements for the year ended September 30, 2022;
- 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*;
- Communicate directly with the Board of Supervisors and Management regarding the results of our procedures;
- Address with the Board of Supervisors and Management any accounting and financial reporting issues;
- Anticipate and respond to concerns of the Board of Supervisors and Management; and
- Address other audit-related projects as they arise and upon request.

## Required Communications



We have audited the financial statements of South Bay Community Development District for the year ended September 30, 2022, and have issued our report thereon dated September 29, 2023. Professional standards require that we provide you with the following information related to our audit:

MATTER TO BE COMMUNICATED	AUDITORS' RESPONSE
<p><b>Auditors' responsibility under Generally Accepted Auditing Standards and Government Auditing Standards</b></p>	<p>As stated in our engagement letter dated October 13, 2022, our responsibility as described by professional standards is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (GAAP). Our audit of the financial statements does not relieve you or management of your responsibilities.</p> <p>As part of our audit, we considered the internal control of the District. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.</p>
<p><b>Client's responsibility</b></p>	<p>Management, with oversight from those charged with governance, is responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of financial position, results of operations, and cash flows in conformity with the applicable framework. Management is responsible for the design and implementation of programs and controls to prevent and detect fraud.</p> <p>Management is responsible for overseeing nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.</p>
<p><b>Planned scope and timing of the audit</b></p>	<p>Our initial audit plan was not significantly altered during our fieldwork.</p>



## Required Communications



MATTER TO BE COMMUNICATED	AUDITORS' RESPONSE
<b>Management judgments and accounting estimates</b>	Please see the following section titled "Accounting Policies, Judgments and Sensitive Estimates & CRI Comments on Quality."
<b>Potential effect on the financial statements of any significant risks and exposures</b>	No such significant risks or exposures were noted.
<b>Significant accounting policies, including critical accounting policies and alternative treatments within generally accepted accounting principles and the auditors' judgment about the quality of accounting principles.</b>	<p>Significant accounting policies are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during fiscal year 2022. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.</p> <p>Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements were the disclosures regarding Note 4: Bonds Payable; Note 7: Concentrations; and Note 8: Litigation.</p> <p>The financial statement disclosures are neutral, consistent, and clear.</p>
<b>Significant difficulties encountered in the audit</b>	We encountered no significant difficulties in dealing with management in performing and completing our audit.
<b>Disagreements with management</b>	We are pleased to report that no such disagreements arose during the course of our audit.
<b>Other findings or issues</b>	The auditors' report on the District's financial statements expresses a qualified opinion as a result of certain legal expenditures that were made by the bond trustee without approval of District management and without providing appropriate supporting documentation. These expenditures were for certain legal invoices from bond counsel. District management was unable

## Required Communications



MATTER TO BE COMMUNICATED	AUDITORS' RESPONSE
	to provide documentation to support the amounts included in the financial statements as part of the audit process.
<b>Matters arising from the audit that were discussed with, or the subject of correspondence with, management</b>	None noted.
<b>Corrected and uncorrected misstatements</b>	See "Summary of Audit Adjustments" section.
<b>Major issues discussed with management prior to retention</b>	Discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.
<b>Consultations with other accountants</b>	To our knowledge, there were no such consultations with other accountants.
<b>Written representations</b>	We have requested certain representations from management that are included in the management representation letter dated September 29, 2023.
<b>Internal control deficiencies</b>	None noted.
<b>Fraud and illegal acts</b>	We are unaware of any fraud or illegal acts involving management or causing material misstatement of the financial statements.
<b>Other information in documents containing audited financial statements</b>	<p>Our responsibility related to documents (including annual reports, websites, etc.) containing the financial statements is to read the other information to consider whether:</p> <ul style="list-style-type: none"> <li>• such information is materially inconsistent with the financial statements; and</li> <li>• we believe such information represents a material misstatement of fact.</li> </ul> <p>We have not been provided any such items to date and are unaware of any other documents that contain the audited financial statements.</p>
<b>Significant unusual accounting transactions</b>	No significant unusual accounting transactions were noted during the year.

**Required Communications**

<b>MATTER TO BE COMMUNICATED</b>	<b>AUDITORS' RESPONSE</b>
<b>Required Supplementary Information</b>	We applied certain limited procedures to the required supplementary information (RSI) that supplements the financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

## Accounting Policies, Judgments and Sensitive Estimates & CRI Comments on Quality



We are required to communicate our judgments about the quality, not just the acceptability, of the District's accounting principles as applied in its financial reporting. We are also required to communicate critical accounting policies and sensitive accounting estimates. Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The Board of Directors may wish to monitor throughout the year the process used to compute and record these accounting estimates. The table below summarizes our communications regarding these matters.

AREA	ACCOUNTING POLICY	CRITICAL POLICY?	JUDGMENTS & SENSITIVE ESTIMATE	COMMENTS ON QUALITY OF ACCOUNTING POLICY & APPLICATION
Depreciation of property and equipment	The District depreciates property and equipment using the straight-line method.	X	The District depreciates property and equipment over their estimated useful lives which are based on the experience with similar assets and guidance provided by ASC 360.	The District's recognition methods and disclosures appear appropriate.

## Summary of Audit Adjustments

During the course of our audit, we accumulate differences between amounts recorded by the District and amounts that we believe are required to be recorded under GAAP reporting guidelines. Those adjustments are either recorded (corrected) by the District or passed (uncorrected). Uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even if, in the auditors' judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

In connection with our audit, we identified the following material adjustment which was corrected by management:

- An adjustment totaling approximately \$5.3 million to properly classify gain on cancellation of Series 2015 A-2 bonds.
- An adjustment totaling approximately \$2.2 million to properly state due to bondholders for current year payment of previously accrued interest.

### QUALITATIVE MATERIALITY CONSIDERATIONS

In evaluating the materiality of audit differences when they do arise, we consider both quantitative and qualitative factors, for example:

- Whether the difference arises from an item capable of precise measurement or whether it arises from an estimate, and, if so, the degree of imprecision inherent in the estimate.
- Whether the difference masks a change in earnings or other trends.
- Whether the difference changes a net decrease in assets to addition, or vice versa.
- Whether the difference concerns an area of the District's operating environment that has been identified as playing a significant role in the District's operations or viability.
- Whether the difference affects compliance with regulatory requirements.
- Whether the difference has the effect of increasing management's compensation – for example, by satisfying requirements for the award of bonuses or other forms of incentive compensation.
- Whether the difference involves concealment of an unlawful transaction.



# **South Bay Community Development District**

**Financial Statements**

**September 30, 2022**



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## INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors  
South Bay Community Development District  
Hillsborough County, Florida

(850) 837-3141  
(850) 654-4619 (fax)  
CRlcpa.com

### Qualified and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of South Bay Community Development District (hereinafter referred to as "District"), as of and for the 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.

#### Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Unmodified
General Fund	Unmodified
Debt Service Fund	Qualified

#### Qualified Opinion on the Debt Service Fund

In our opinion, except for the effects of the matter described in the Basis for Qualified and Unmodified Opinions section of our report, the financial statements referred to above present fairly, in all material respects, the financial position of the Debt Service Fund of the District as of September 30, 2022, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Unmodified Opinions on Governmental Activities and General Fund

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

### Basis for Qualified and Unmodified Opinions

We conducted our audit in accordance with 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. Our responsibilities under those standards are further described in the Auditors' 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 qualified and unmodified audit opinions.



## Matter Giving Rise to the Qualified Opinion on the Debt Service Fund

Because of the inadequacy of supporting documentation provided by the Bond Trustee, we were unable to obtain sufficient appropriate audit evidence regarding the amount of general government expenditures in the Debt Service Fund (totaling \$105,156) as shown on the accompanying Statement of Revenue, Expenditures and Changes in Fund Balance – Governmental Funds for the year ended September 30, 2022.

## Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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.

## Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information other than management's discussion and analysis on pages 4 – 9 and 27 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 29, 2023, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is 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 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.

*Carr, Riggs & Ingram, L.L.C.*

CARR, RIGGS & INGRAM, LLC

Miramar Beach, Florida  
September 29, 2023

## **Management's Discussion And Analysis**

## South Bay Community Development District Management's Discussion and Analysis

Our discussion and analysis of the South Bay Community Development District's financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2022. Please read it in conjunction with the District's financial statements, which begin on page 10.

### FINANCIAL HIGHLIGHTS

- At September 30, 2022, the assets of the District exceeded its liabilities by approximately \$14.5 million.
- During the fiscal year ended September 30, 2022, the District incurred approximately \$1.2 million of interest expenditures and reported principal payment expenditures totaling \$8,480,000. The required bond principal and interest payments of \$180,000 and \$566,903, respectively, on the Series 2015 A-2 and B-2 Bonds were not made as of September 30, 2022. These amounts were added to the District's debt service obligation.
- During the fiscal year ended September 30, 2022, the District sold a portion of District lands to Hillsborough County for a sale price of approximately \$3.4 million. In conjunction with the sale, certain 2015 A-2 outstanding bond interest and principal expense were repaid in the amounts of \$2.2 million and \$1 million, respectively. The District recognized a gain on debt cancellation resulting from the transaction in the amount of approximately \$5.3 million.

### USING THE ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities on pages 10 – 11 provide information about the activities of the District as a whole and present a longer-term view of the District's finances. Fund financial statements start on page 12. For governmental activities, these statements tell how these services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds.

#### ***Reporting the District as a Whole***

Our analysis of the District as a whole begins on page 6. One of the most important questions asked about the District's finances is, "Is the District as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the District as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's net position and related changes during the current year. You can think of the District's net position – the difference between assets and liabilities – as one way to measure the District's financial health, or financial position. Over time, increases or decreases in the

## South Bay Community Development District Management's Discussion and Analysis

District's net position is one indicator of whether its financial health is improving or deteriorating. You will need to consider other nonfinancial factors; however, such as changes in the District's assessment base and the condition of the District's infrastructure, to assess the overall health of the District.

### **Reporting the District's Most Significant Funds**

Our analysis of the District's major funds begins on page 6. The fund financial statements begin on page 10 and provide detailed information about the most significant funds – not the District as a whole. Some funds are required to be established by State law and by bond covenants. All of the District's funds are governmental fund-types.

- *Governmental funds* – All of the District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.

### THE DISTRICT AS A WHOLE

The following table reflects the condensed Statement of Net Position and is compared to the prior year.

<i>September 30,</i>	<b>2022</b>	<b>2021</b>	<b>Change</b>
<b>Assets</b>			
Current and other assets	\$ 2,134,127	\$ 9,326,196	\$ (7,192,069)
Capital assets, net	38,003,518	38,943,449	(939,931)
<b>Total assets</b>	<b>\$ 40,137,645</b>	<b>\$ 48,269,645</b>	<b>\$ (8,132,000)</b>
<b>Liabilities</b>			
Current liabilities	\$ 4,310,516	\$ 6,048,027	\$ (1,737,511)
Other liabilities	21,310,000	35,190,000	(13,880,000)
<b>Total liabilities</b>	<b>25,620,516</b>	<b>41,238,027</b>	<b>(15,617,511)</b>
<b>Net position</b>			
Net investment in capital assets	17,065,110	4,911,012	12,154,098
Restricted for:			
Debt service	-	1,921,209	(1,921,209)
Unrestricted	(2,547,981)	199,397	(2,747,378)
<b>Total net position</b>	<b>14,517,129</b>	<b>7,031,618</b>	<b>7,485,511</b>
<b>Total liabilities and net position</b>	<b>\$ 40,137,645</b>	<b>\$ 48,269,645</b>	<b>\$ (8,132,000)</b>

For more detailed information, see the accompanying Statement of Net Position.

## South Bay Community Development District Management's Discussion and Analysis

During the fiscal year ended September 30, 2022, total assets and liabilities decreased by approximately \$8.1 million and \$15.6 million from the prior year, respectively. The decrease in assets and liabilities is primarily due to substantial bond principal payments as well as debt forgiveness recognized upon sale of the Riverton parcel to the County.

The following schedule compares the Statement of Activities for the current and previous fiscal year.

<i>For the year ended September 30,</i>	<b>2022</b>	<b>2021</b>	<b>Change</b>
<b>Revenue:</b>			
Program revenue:			
Charges for services	\$ 1,598,787	\$ 8,131,905	\$ (6,533,118)
Grants and contributions	3,651	989	2,662
General revenue:			
Gain on cancellation of debt	5,345,000	-	5,345,000
Gain on sale of District lands	3,389,704	-	3,389,704
Other revenue	3,000	11,378	(8,378)
<b>Total revenue</b>	<b>10,340,142</b>	<b>8,144,272</b>	<b>2,195,870</b>
<b>Expenses:</b>			
General government	294,432	389,218	(94,786)
Maintenance and operations	1,529,280	1,301,614	227,666
Interest	1,030,919	1,781,706	(750,787)
<b>Total expenses</b>	<b>2,854,631</b>	<b>3,472,538</b>	<b>(617,907)</b>
Change in net position	7,485,511	4,671,734	2,813,777
Net position, beginning of year	7,031,618	2,359,884	4,671,734
Net position, ending of year	\$ 14,517,129	\$ 7,031,618	\$ 7,485,511

For more detailed information, see the accompanying Statement of Activities.

Revenue increased by approximately \$2.2 million over the prior year, while expenses decreased by approximately \$618,000 from the prior year. The increase in revenue is primarily due to the proceeds and debt cancellation received upon the sale of the Riverton parcel to the County while the decrease in expenses is primarily due to interest coming due on the Series 2015 B-2 bonds in the prior year. The overall result was an approximate \$7.5 million increase in net position for fiscal year 2022.

### THE DISTRICT'S FUNDS

As the District completed the year, its governmental funds (as presented in the balance sheet on page 12) reported a combined deficit fund balance of approximately \$817,000, which is a decrease from last year's fund balance that totaled approximately \$4.8 million. Significant transactions are discussed on the following page.

## South Bay Community Development District Management's Discussion and Analysis

- During the fiscal year ended September 30, 2022, the District incurred approximately \$1.2 million of interest expenditures and reported principal payment expenditures totaling \$8,480,000. The required bond principal and interest payments of \$180,000 and \$566,903, respectively, on the Series 2015 A-2 and B-2 Bonds were not made as of September 30, 2022. These amounts were added to the District's debt service obligation.
- During the fiscal year ended September 30, 2022, the District sold a portion of District lands to Hillsborough County for a sale price of approximately \$3.4 million. In conjunction with the sale, certain 2015 A-2 outstanding bond interest and principal expense were repaid in the amounts of \$2.2 million and \$1 million, respectively.

The overall decrease in fund balance for the year ended September 30, 2022 totaled approximately \$5.6 million.

### GOVERNMENTAL FUNDS BUDGETARY HIGHLIGHTS

An Operating budget was established by the governing board for the District pursuant to the requirements of Florida Statutes. The budget to actual comparison for the general fund, including the original budget and final adopted budget, is shown at page 27.

The District experienced a favorable variance in revenue and an unfavorable variance in expenditures as compared to the final budget in the amounts of \$474,767 and \$196,509, respectively. The variance in revenue occurred primarily due to the proceeds received from the sale of the Riverton parcel to the County. The variance in expenditures occurred primarily due to seawall and parking lot repair costs in excess of budgeted amounts.

### CAPITAL ASSET AND DEBT ADMINISTRATION

#### *Capital Assets*

At September 30, 2022, the District had approximately \$38 million invested in capital assets (net of accumulated depreciation). This amount represents a net decrease of approximately \$940,000 from the fiscal year 2021 total.

## South Bay Community Development District Management's Discussion and Analysis

A listing of capital assets by major category for the current and prior year follows:

<i>September 30,</i>	<b>2022</b>	<b>2021</b>	<b>Change</b>
Capital assets not being depreciated	\$ 16,812,056	\$ 16,812,056	\$ -
Capital assets being depreciated	28,197,947	28,197,947	-
Total, prior to depreciation	45,010,003	45,010,003	-
Accumulated depreciation	(7,006,485)	(6,066,554)	(939,931)
Net capital assets	\$ 38,003,518	\$ 38,943,449	\$ (939,931)

More information about the District's capital assets is presented in Note 3 to the financial statements.

### **Debt**

At September 30, 2022, the District had approximately \$22.1 million of outstanding debt. This amount represents a net decrease of \$13.8 million from the fiscal year 2021 total.

A listing of debt amounts outstanding for the current and prior year is as follows:

<i>September 30,</i>	<b>2022</b>	<b>2021</b>	<b>Change</b>
Capital Improvement Revenue Bonds:			
Series 2005 A	\$ 6,755,000	\$ 6,755,000	\$ -
Capital Improvement Revenue Refunding Bonds:			
Series 2015 A-1	7,560,000	8,110,000	(550,000)
Series 2015 A-2	3,630,000	10,195,000	(6,565,000)
Series 2015 B-1	-	6,710,000	(6,710,000)
Series 2015 B-2	4,175,000	4,175,000	-
	\$ 22,120,000	\$ 35,945,000	\$ (13,825,000)

More information about the District's long-term debt is presented in Note 4 to the financial statements.

### **FUTURE FINANCIAL FACTORS**

South Bay Community Development District is an independent special district that operates under the provisions of Chapter 190, Florida Statutes. The District operates under an elected Board of Supervisors, which establishes policy and sets assessment rates. Assessment rates for fiscal year 2023 were established to provide for the operations of the District as well as the necessary debt service requirements.



## **South Bay Community Development District Management's Discussion and Analysis**

### **CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide a general overview of the District's finances. If you have questions about this report or need additional financial information, contact the South Bay Community Development District's management company at 210 N. University Drive, Suite 702, Coral Springs, FL, 33071.

## **Basic Financial Statements**

## South Bay Community Development District Statement of Net Position

<i>September 30,</i>	<b>2022</b>
	Governmental Activities
<b>Assets</b>	
Cash and cash equivalents	\$ 2,127,740
Accounts receivable, net	6,387
Capital assets:	
Not being depreciated	16,812,056
Depreciable, net	21,191,462
Total assets	40,137,645
<b>Liabilities</b>	
Accounts payable	19,981
Accrued interest payable	549,050
Due to bondholders	2,931,485
Non-current liabilities:	
Due within one year	810,000
Due in more than one year	21,310,000
Total liabilities	25,620,516
<b>Net position</b>	
Net investment in capital assets	17,065,110
Unrestricted	(2,547,981)
Total net position	\$ 14,517,129

*The accompanying notes are an integral part of these financial statements.*

## South Bay Community Development District Statement of Activities

For the year ended September 30,

2022

Functions/Programs	Expenses	Charges for Services	<u>Program Revenue</u> Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
Primary government:				
Governmental activities:				
General government	\$ (294,432)	\$ 196,223	\$ -	\$ (98,209)
Maintenance and operations	(1,529,280)	392,768	-	(1,136,512)
Interest	(1,030,919)	1,009,796	3,651	(17,472)
<b>Total governmental activities</b>	<b>\$ (2,854,631)</b>	<b>\$ 1,598,787</b>	<b>\$ 3,651</b>	<b>(1,252,193)</b>

**General revenue**

Other revenue	3,000
Gain on sale of District lands	3,389,704
Gain on cancellation of debt	5,345,000
<b>Total general revenue</b>	<b>8,737,704</b>
Change in net position	7,485,511
Net position - beginning of year	7,031,618
<b>Net position - end of year</b>	<b>\$ 14,517,129</b>

*The accompanying notes are an integral part of these financial statements.*

## South Bay Community Development District Balance Sheet – Governmental Funds

<i>September 30,</i>	<b>2022</b>		
	General	Debt Service	Total Governmental Funds
<b>Assets</b>			
Cash and cash equivalents	\$ 491,249	\$ 1,636,491	\$ 2,127,740
Accounts receivable	6,387	-	6,387
<b>Total assets</b>	<b>\$ 497,636</b>	<b>\$ 1,636,491</b>	<b>\$ 2,134,127</b>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Accounts payable	\$ 19,981	\$ -	\$ 19,981
Debt service obligation	-	2,931,485	2,931,485
<b>Total liabilities</b>	<b>19,981</b>	<b>2,931,485</b>	<b>2,951,466</b>
<b>Fund balances</b>			
Unassigned	477,655	(1,294,994)	(817,339)
<b>Total fund balances</b>	<b>477,655</b>	<b>(1,294,994)</b>	<b>(817,339)</b>
<b>Total liabilities and fund balances</b>	<b>\$ 497,636</b>	<b>\$ 1,636,491</b>	<b>\$ 2,134,127</b>

*The accompanying notes are an integral part of these financial statements.*

**South Bay Community Development District  
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of  
Net Position**

<u>September 30,</u>	<u>2022</u>
Total fund balance, governmental funds	\$ (817,339)
Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund financial statements.	38,003,518
Liabilities not due and payable from current resources, including accrued interest, are not reported in the fund financial statements.	(22,669,050)
<b>Total net position - governmental activities</b>	<b>\$ 14,517,129</b>

*The accompanying notes are an integral part of these financial statements.*

**South Bay Community Development District**  
**Statement of Revenue, Expenditures and Changes in Fund Balances –**  
**Governmental Funds**

*For the year ended September 30,*

**2022**

	General	Debt Service	Total Governmental Funds
<b>Revenue</b>			
Assessments	\$ 588,991	\$ 802,372	\$ 1,391,363
Interest	728	2,923	3,651
Other revenue	3,000	-	3,000
Prepayment revenue	-	207,424	207,424
<b>Total revenue</b>	<b>592,719</b>	<b>1,012,719</b>	<b>1,605,438</b>
<b>Expenditures</b>			
Current:			
General government	189,276	105,156	294,432
Maintenance and operations	589,349	-	589,349
Debt service:			
Principal	-	8,480,000	8,480,000
Interest	-	1,221,392	1,221,392
<b>Total expenditures</b>	<b>778,625</b>	<b>9,806,548</b>	<b>10,585,173</b>
<b>Excess (deficit) of revenue over expenditures</b>	<b>(185,906)</b>	<b>(8,793,829)</b>	<b>(8,979,735)</b>
<b>Other Financing Sources (Uses)</b>			
Gain on sale of District lands	464,164	2,925,540	3,389,704
<b>Total other financing sources (uses)</b>	<b>464,164</b>	<b>2,925,540</b>	<b>3,389,704</b>
<b>Net change in fund balances</b>	<b>278,258</b>	<b>(5,868,289)</b>	<b>(5,590,031)</b>
<b>Fund balance, beginning of year</b>	<b>199,397</b>	<b>4,573,295</b>	<b>4,772,692</b>
<b>Fund balance (deficit), end of year</b>	<b>\$ 477,655</b>	<b>\$ (1,294,994)</b>	<b>\$ (817,339)</b>

*The accompanying notes are an integral part of these financial statements.*

**South Bay Community Development District  
Reconciliation of the Statement of Revenue, Expenditures and Changes in Fund  
Balances of Governmental Funds to the Statement of Activities**

<i>For the year ended September 30,</i>	<b>2022</b>
Net change in fund balance - governmental funds	\$ (8,979,735)
Governmental funds report principal payments on bonds as expenditures when debt is due, whereas these payments are eliminated in the Statement of Activities and recognized as a reduction in bonds payable in the Statement of Net Position.	8,480,000
The cancelled portion of outstanding bond principal that had not yet matured is not recognized in the fund financial statements but is included as gain on cancellation of debt in the Statement of Activities.	5,345,000
Depreciation on capital assets is not recognized in the fund financial statements but is reported as an expense in the Statement of Activities.	(939,931)
The change in accrued interest between the current and prior year is recorded on the Statement of Activities but not on the fund financial statements.	190,473
<b>Change in net position of governmental activities</b>	<b>\$ 4,095,807</b>

*The accompanying notes are an integral part of these financial statements.*



## South Bay Community Development District Notes to Financial Statements

### NOTE 1: NATURE OF ORGANIZATION

The South Bay Community Development District (the “District”) was established on February 24, 2004 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes, by Hillsborough County Ordinance No. 04-17. 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 a Board of Supervisors (“Board”), which is comprised of five members. The Supervisors are elected on an at large basis by the owners of the property within the District. The Board of Supervisors of the District exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes.

In October 2012, a Special Purpose Entity (SPE), South Bay CDD Holdings, Inc., was formed for the purpose of taking ownership of certain foreclosed property for the benefit of the bondholders. The SPE is wholly-owned and managed by the Bond Trustee. The District does not have control or ownership of the SPE.

The Board has the final responsibility for:

1. Allocating and levying special 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.

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include or exclude a potential component unit in the reporting entity was made by applying the criteria set forth by Generally Accepted Accounting Principles (GAAP) as defined by the Governmental Accounting Standards Board (GASB). Based on the foregoing criteria, no potential component units were found.

### NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the District conform to GAAP as applicable to governments in accordance with those promulgated by GASB. The following is a summary of the more significant policies:

## South Bay Community Development District Notes to Financial Statements

### NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### ***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 the non-fiduciary activities of the primary government. Governmental activities, which normally are supported by assessments, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The business-type activities are reported separately in government-wide financial statements; however, at September 30, 2022, the District did not have any significant business-type activities. Therefore, no business-type activities are reported. Assessments and other items not properly included as program revenues (i.e., charges to customers or applicants who purchase, use, or directly benefit from goods or services) are reported as general revenues.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

#### ***Measurement Focus, Basis of Accounting and Basis of 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 the related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and other 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 District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments, including debt service assessments along with operation and maintenance assessments, are non-ad valorem special assessments imposed on all lands located within the District and benefited by the District's activities. Assessments are levied and certified for collection by the District prior to the start of the fiscal year which begins October 1<sup>st</sup> and ends on September 30<sup>th</sup>. Operation and maintenance special assessments are imposed upon all benefited lands located in the District. Debt service special assessments are imposed upon certain lots and lands as described in each resolution imposing the special assessment for each series of bonds issued by the District.

## South Bay Community Development District Notes to Financial Statements

### NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assessments and interest associated with the current fiscal period are all considered to be subject to accrual and have been recognized as revenues of the current fiscal period. The Series 2015A-2 Bonds and Series 2015B-2 Bonds were set up for property owned by the SPE. The SPE has not found a buyer for a portion of this property. As a result, during the year ended September 30, 2022, the SPE did not make assessment payments related to the bond series mentioned above. Since the balance is not considered collectible, an allowance has been established for the entire amount. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports the following major governmental funds:

General Fund – The General Fund is the primary operating fund of the District. It is used to account for all financial resources except those required to be accounted for in other funds.

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.

For the year ended September 30, 2022, the District does not report any proprietary funds. 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 District's policy to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned, or unassigned resources are available for use in the governmental fund financial statements, it is the government's policy to use committed resources first, followed by assigned resources, then unassigned resources as needed.

#### ***Cash, Deposits and Investments***

The District maintains deposits with "Qualified Public Depositories" as defined in Chapter 280, Florida Statutes. All Qualified Public Depositories must place with the Treasurer of the State of Florida securities in accordance with collateral requirements determined by the State's Chief Financial Officer. In the event of default by a Qualified Public Depository, the State Treasurer will pay public depositors all losses. Losses in excess of insurance and collateral will be paid through assessments between all Qualified Public Depositories.

Under this method, all the District's deposits are fully insured or collateralized at the highest level of security as defined by GASB, Statement Number 40, *Deposits and Investment Disclosures (An Amendment of GASB, Statement Number 3)*.

The District is authorized to invest in financial instruments as established by Section 218.415, Florida Statutes. The authorized investments include among others direct obligations of the U.S. Treasury; the Local Government Surplus Trust Funds as created by Section 218.405, Florida Statutes; SEC registered money market funds with the highest credit quality rating from a nationally recognized rating agency; and interest-bearing time deposits or savings accounts in authorized financial institutions.

## South Bay Community Development District Notes to Financial Statements

### NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### ***Capital Assets***

Capital assets, which include primarily infrastructure assets (e.g., roads, sidewalks, water management systems and similar items), are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the District as assets with an initial/individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost and estimated historical cost if purchased or constructed. Donated assets are recorded at estimated fair market 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 asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the primary government will be depreciated using the straight-line method over the estimated useful lives. Estimated useful lives for financial reporting purposes are as follows:

<u>Asset</u>	<u>Years</u>
Infrastructure	30

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.

#### ***Long-Term Obligations***

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line or effective interest method. Bonds payable are reported net of these premiums or discounts. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as current period expenses.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of the 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.

#### ***Estimates***

The preparation of U.S. GAAP financial statements require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

## South Bay Community Development District Notes to Financial Statements

### NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### ***Deferred Outflows/Inflows of Resources***

In addition to assets, the Statement of Financial Position and Balance Sheet – Governmental Funds includes 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. The District does not have any of this type of item at September 30, 2022.

In addition to liabilities, the Statement of Financial Position and Balance Sheet – Governmental Funds 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. The District does not have any of this type of item at September 30, 2022.

#### ***Fund Equity***

Net position in the government-wide financial statements represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources and is categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents assets related to infrastructure and property, plant and equipment, net of any related debt. Restricted net position represents the assets restricted by the District's bond covenants.

Governmental fund equity is classified as fund balance. Fund balance is further classified as nonspendable, restricted, committed, assigned, or unassigned. Nonspendable fund balance cannot be spent because of its form. Restricted fund balance has limitations imposed by creditors, grantors, or contributors or by enabling legislation or constitutional provisions. Committed fund balance is a limitation imposed by the District board through approval of resolutions. Assigned fund balance is a limitation imposed by a designee of the District board. Unassigned fund balance in the General Fund is the net resources in excess of what can be properly classified in one of the above four categories. Negative unassigned fund balance in other governmental funds represents excess expenditures incurred over the amounts restricted, committed, or assigned to those purposes.

#### ***Budgets***

The District is required to establish a budgetary system and an approved annual budget. Annual budgets are legally adopted on a basis consistent with GAAP for the General Fund. Any revision to the budget must be approved by the District Board. The budgets are compared to actual expenditures. In instances where budget appropriations and estimated revenues have been revised during the year, budget data presented in the financial statements represent final authorization amounts.

## South Bay Community Development District Notes to Financial Statements

### NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. A public hearing is conducted to obtain 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. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America.

### *Subsequent events*

Management has evaluated subsequent events through the date that the financial statement were available to be issued, September 29, 2023, and determined there were no events that occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

### NOTE 3: CAPITAL ASSETS

The following is a summary of changes in the capital assets for the year ended September 30, 2022:

	Beginning Balance	Additions	Transfers and Conveyances	Ending Balance
<b>Governmental Activities:</b>				
Capital assets not being depreciated				
Land	\$ 16,812,056	\$ -	\$ -	\$ 16,812,056
<b>Total capital assets, not being depreciated</b>	<b>16,812,056</b>	<b>-</b>	<b>-</b>	<b>16,812,056</b>
Capital assets being depreciated				
Infrastructure	28,197,947	-	-	28,197,947
<b>Total capital assets, being depreciated</b>	<b>28,197,947</b>	<b>-</b>	<b>-</b>	<b>28,197,947</b>
Less accumulated depreciation				
Infrastructure	(6,066,554)	(939,931)	-	(7,006,485)
<b>Total accumulated depreciation</b>	<b>(6,066,554)</b>	<b>(939,931)</b>	<b>-</b>	<b>(7,006,485)</b>
<b>Total capital assets, being depreciated, net</b>	<b>22,131,393</b>	<b>(939,931)</b>	<b>-</b>	<b>21,191,462</b>
<b>Governmental activities capital assets, net</b>	<b>\$ 38,943,449</b>	<b>\$ (939,931)</b>	<b>\$ -</b>	<b>\$ 38,003,518</b>

Depreciation expense of \$939,931 was allocated to maintenance and operations on the accompanying Statement of Activities.

## South Bay Community Development District Notes to Financial Statements

### NOTE 4: BONDS PAYABLE

In March 2015, the District exchanged a portion of its Series 2005 A Bonds, Series 2005 B-1 Bonds, and Series 2005 B-2 Bonds for Capital Improvement Revenue Refunding Bonds, Series 2015 A-1, 2015 A-2, 2015 B-1, and 2015 B-2. The Series 2015 bonds were issued with various terms. The Series 2015 A-2 and 2015 B-2 bonds, as shown below, were exchanged for a deep discount which will accrete over a period of time to the principal amount of the bonds.

Series	Initial Principal Amount	Conversion Date Accreted Value	Interest Rate	Maturity Date	Principal Payments Commencing	Interest Payments Commencing
2015 A-1	\$ 9,970,000	\$ 9,970,000	5.950%	May 1, 2036	May 1, 2015	May 1, 2015
2015 A-2	8,928,571	11,280,000	6.600%	May 1, 2036	May 1, 2019	May 1, 2019
2015 B-1	9,070,000	9,070,000	5.125%	May 1, 2023	May 1, 2023	May 1, 2015
2015 B-2	3,304,680	4,175,000	6.600%	May 1, 2025	May 1, 2025	May 1, 2019
	<u>\$ 31,273,251</u>	<u>\$ 34,495,000</u>				

The “conversion date accreted value” represents the initial principal amount of the bonds plus accrued interest between the date of issuance and the date interest payments commence on each separate issue.

In conjunction with the restructure, a remaining amount totaling \$6,755,000 of the Series 2005A Bonds was not exchanged. The unexchanged bonds are subordinate in all respects to the payment of the principal and interest on the Series 2015 Bonds, and the rights of the owners of the unexchanged 2005 bonds are subordinate to the rights of the holders of the Series 2015 Bonds in every respect.

At September 30, 2022, a debt service obligation for all accrued and unpaid interest on the unexchanged Series 2005A bonds totaled \$1,271,776. During the year ended September 30, 2022, the District made no payments on the outstanding obligation.

The Restructuring Agreement also provides that the District shall not certify any portion of the unreleased 2005 Assessments for collection until the earlier of: (i) the occurrence of an Event of Default under the Restructuring Agreement, (ii) principal and interest of the Un-Exchanged 2005 Bonds being forgiven pursuant to the Restructuring Agreement or (iii) March 27, 2017. The District has not certified any portion of the unreleased 2005 assessments for collection as of the date of this report. Therefore, it is expected that the monies available to pay debt service on the unexchanged 2005 Bonds, at least during this period of forbearance with respect to the unreleased 2005 Assessments, will be limited to the unexchanged bond revenues, if any, resulting from a sale or sales by the SPE of the Transferred Lands.

## South Bay Community Development District Notes to Financial Statements

### NOTE 4: BONDS PAYABLE (Continued)

In December 2021, the District executed a sale agreement with Hillsborough County for a parcel of land (“Riverton parcel”). Per the terms of the agreement, the County required removal of the purchased property from District boundaries. Upon closing of the parcel, the County also required release of all liens and encumbrances upon the lands. As a result, the District received approximately \$3.4 million in proceeds from the County, which is recorded in general revenue and other financing sources on the Statement of Activities and Statement of Revenue, Expenditures and Changes in Fund Balances – Governmental Funds, respectively, and recognized a \$5,345,000 gain on cancellation of debt in general revenue on the Statement of Activities.

Prior to the sale of the Riverton parcel, the District had not made its semi-annual debt service payments on the Series 2015 A-2 and Series 2015 Series B-2 bonds. In the current year, the District paid approximately \$2.2 million towards its existing debt service obligation and \$1 million in principal on the Series 2015 A-2 bonds upon closing. The unpaid principal and interest is reported as Due to bondholders on the Statement of Net Position and Fund-level Balance Sheet. At September 30, 2022, this portion totaled \$2,931,485.

The Bond Indentures have certain 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 agreed to levy special assessments in annual amounts adequate to provide payment of debt service. As described above, the District is not in compliance with the requirements of the Series 2015 A-2 and Series 2015 Series B-2 Bond Indentures. This District is in compliance with all other series.

The Bond Indentures require that the District maintain adequate funds in reserve accounts to meet the debt service reserve requirements as defined in the Indentures. The requirements have been met for the fiscal year ended September 30, 2022.

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

<i>Year Ending September 30,</i>	Principal	Interest	Total Debt Service
2023	\$ 810,000	\$ 964,950	\$ 1,774,950
2024	860,000	913,895	1,773,895
2025	5,090,000	859,670	5,949,670
2026	975,000	801,978	1,776,978
2027	1,035,000	464,938	1,499,938
2028 - 2032	3,910,000	1,424,548	5,334,548
2033 - 2037	2,685,000	391,808	3,076,808
Thereafter	6,755,000	-	6,755,000
	\$ 22,120,000	\$ 5,821,787	\$ 27,941,787



## South Bay Community Development District Notes to Financial Statements

### NOTE 4: BONDS PAYABLE (Continued)

Long-term liability activity for the year ended September 30, 2022, was as follows:

	Beginning Balance	Additions/ Accretion	Reductions	Ending Balance	Due Within One Year
<i>Governmental Activities</i>					
Bonds Payable:					
Series 2005 A	\$ 6,755,000	\$ -	\$ -	\$ 6,755,000	\$ -
Series 2015 A-1	8,110,000	-	(550,000)	7,560,000	370,000
Series 2015 A-2	10,195,000	-	(6,565,000)	3,630,000	440,000
Series 2015 B-1	6,710,000	-	(6,710,000)	-	-
Series 2015 B-2	4,175,000	-	-	4,175,000	-
	<u>\$ 35,945,000</u>	<u>\$ -</u>	<u>\$ (13,825,000)</u>	<u>\$ 22,120,000</u>	<u>\$ 810,000</u>

### NOTE 5: 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 maintains commercial insurance coverage to mitigate the risk of loss. Coverage may not extend to all situations. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded this commercial coverage in the previous three years.

### NOTE 6: MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting advisory services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.

### NOTE 7: CONCENTRATIONS

In fiscal year 2008, the former developer abandoned the project. The former developer was succeeded in interest by the mortgage holders on each of the five respective development parcels. Subsequent to the developer abandoning the project, the District entered into forbearance and settlement agreements with four of the mortgage holders and received a summary judgment against one of the mortgage holders, which has been assigned to the SPE.

## South Bay Community Development District Notes to Financial Statements

### NOTE 7: CONCENTRATIONS (Continued)

During the year ended September 30, 2022, the District directly assessed Lennar Homes, LLC, the subsequent developer of the District, \$41,972 and \$188,696 for operations and maintenance and debt service assessments, respectively. In addition Len-Little Harbor, LLC, a subsidiary of the subsequent developer, was assessed \$163,595 for operations and maintenance and debt service through the local tax collector. The District also directly assessed three significant landowners \$291,200 for operations and maintenance assessments. In addition, one significant landowner was assessed \$49,660 for operations and maintenance and debt service through the local tax collector.

The District directly assessed the SPE \$64,572 for operations and maintenance assessments. In addition, the SPE did not make assessment payments on the Series 2015 A-2 and B-2 bonds totaling \$1,344,890. These bonds were set up for the property owned by the SPE, a portion of which was sold during the current fiscal year. The SPE did not make the scheduled payments during the year pursuant to an agreement between the bondholders and the SPE. The District did not possess the funds to make this payment, and therefore, the related Series 2015 A-2 and 2015 B-2 bonds are in default.

A significant portion of the District's activity is dependent upon the continued involvement of the SPE and significant landowners. The loss of significant involvement could have a material adverse effect on the District's operations.

### NOTE 8: LITIGATION

In 2019, the District filed a lawsuit against Little Harbor Development LP ("Little Harbor") and Peninsula Property Holdings VIII, LLC ("Peninsula") related to certain rights of ingress/egress and use of property within the District. Little Harbor's and Peninsula's property was subject to the rights of the District. Little Harbor and Peninsula had failed to honor those rights. The case was settled between all parties on May 12, 2020. In the settlement, the District was granted certain rights of ingress/egress over Little Harbor's and Peninsula's property within the District.

In October 2020, Little Harbor and Peninsula filed a complaint against the District based primarily on objections to the data and methodology employed by the District in levying special assessments for operating and maintenance for fiscal years 2020 and 2021. In April 2021, the District filed its answer arguing that the procedures employed by the District in its methodology upon which the assessments were based meet the appropriate standards under Florida law. The case has been dormant since the District filed its answer and the Little Harbor and Peninsula properties have recently been sold. The new owners have moved to be substituted as counsel for the plaintiffs, which has been accepted. The case has not been set for trial and is essentially in its beginning discovery stages. The District's legal counsel is unable to determine the likelihood of an unfavorable outcome or provide an amount or range of potential loss to the District, if any. The District intends to vigorously defend against these claims.

## South Bay Community Development District Notes to Financial Statements

### **NOTE 8: LITIGATION (Continued)**

The District has authorized exploring the possibility of a lawsuit to be filed by the District and certain lot owners as joint plaintiffs against a party completing recent seawall repairs. It has been proposed that costs would be split equally between the District and the lot owners, however, there is not currently an executed agreement. The District's legal counsel is unable to determine the likelihood of an unfavorable outcome or provide an amount or range of potential loss to the District, if any.

**Required Supplemental Information  
(Other Than MD&A)**

## South Bay Community Development District Budget to Actual Comparison Schedule – General Fund

*For the year ended September 30,*

**2022**

	Original and Final Budget	Actual Amounts	Variance with Final Budget
<b>Revenue</b>			
Assessments	\$ 581,696	\$ 588,991	\$ 7,295
Interest	420	728	308
Other revenue	-	3,000	3,000
<b>Total revenue</b>	<b>582,116</b>	<b>592,719</b>	<b>10,603</b>
<b>Expenditures</b>			
General government	222,923	189,276	33,647
Maintenance and operations	359,193	589,349	(230,156)
<b>Total expenditures</b>	<b>582,116</b>	<b>778,625</b>	<b>(196,509)</b>
<b>Excess (deficit) of revenue over expenditures</b>	<b>-</b>	<b>(185,906)</b>	<b>(185,906)</b>

**INDEPENDENT AUDITORS' 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***

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To the Board of Supervisors  
South Bay Community Development District  
Hillsborough County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of South Bay Community Development District (hereinafter referred to as the "District"), as of and for the 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 report thereon dated September 29, 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) as a basis for designing 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 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 may exist that have not been identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws

regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards*, and which is described below.

### **2022-001: Noncompliance with Provisions of Bond Indenture**

- At September 30, 2022, the District was not in compliance with certain provisions of its Debt Service Bond Indenture, including those relating to 1) levying and collecting assessments to provide payment of debt service and 2) making its semi-annual debt service principal and interest payments on the Series 2015 A-2 and B-2 Bonds. Certain lands located within the District are owned by a special purpose entity (SPE), which is required to make assessment payments on the land it owns. The SPE did not make its assessment payments during the year, and as a result the District was unable to make its debt service principal and interest payments. We recommend the District continue to work with the SPE on future payments of assessments to pay debt service on the Series 2015 A-2 and B-2 Bonds.

The District's response to the finding identified in our audit is described below. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on it.

- Management response: In 2015, when the 2005 Bonds were restructured, the 2015 A-2 and 2015 B-2 Bonds were set up for the property owned by the SPE, which was set up by the Bondholders, not the District, with the understanding that the SPE would sell the property and the new landowner would be responsible for the scheduled payments on the 2015 A-2 and 2015 B-2 Bonds. Principal and interest payments were scheduled to commence in 2019, giving the SPE four years to find a buyer for the property. The Bondholders (via the SPE) decided not to make principal and interest payments to themselves, and a portion of the property was sold during the current year.

### **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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Carr, Riggs & Ingram, L.L.C.*

CARR, RIGGS & INGRAM, LLC

Miramar Beach, Florida  
September 29, 2023

## **MANAGEMENT LETTER**

To the Board of Supervisors  
South Bay Community Development District  
Hillsborough County, Florida

### **Report on the Financial Statements**

We have audited the financial statements of the South Bay Community Development District (“District”) as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated September 29, 2023.

### **Auditors’ Responsibility**

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

### **Other Reporting Requirements**

We have issued our Independent Auditors’ Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant’s Report on an examination conducted in accordance with *AICPA Professional Standards*, 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 September 29, 2023, should be considered in conjunction with this management letter.

### **Prior Audit Findings**

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Corrective actions have been taken to address the 2021-001 finding and recommendation made in the preceding financial audit report.

### **Official Title and Legal Authority**

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The information required is disclosed in the notes to the financial statements.



## Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the District met the condition described in Section 218.503(1)(a), Florida Statutes: failure to make bond debt service payments when due, as a result of a lack of funds. We also determined that this condition did not result from a deteriorating financial condition, as defined in Section 10.554(1)(f), Rules of the Auditor General.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

## Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the South Bay Community Development District reported:

- a. The total number of district employees compensated in the last pay period of the district's fiscal year as 0.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as 0.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$0.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$0.
- e. The District does not have any construction projects with a total cost of at least \$65,000 that are scheduled to begin on or after October 1 of the fiscal year being reported.
- f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes, as \$278,258.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the South Bay Community Development District reported:

- a. The rate or rates of non-ad valorem special assessments imposed by the District as \$143 to \$4,004 per lot.

- b. The total amount of special assessment collected by or on behalf of the district as \$1,391,363.
- c. The total amount of outstanding bonds issued by the district as \$22,120,000.

**Additional Matters**

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

**Purpose of this Letter**

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

*Carr, Riggs & Ingram, L.L.C.*

CARR, RIGGS & INGRAM, LLC

Miramar Beach, Florida  
September 29, 2023



## INDEPENDENT ACCOUNTANTS' REPORT

To the Board of Supervisors  
South Bay Community Development District  
Hillsborough County, Florida

We have examined South Bay Community Development District's compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, during the 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 performed the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced above. 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.

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

Our examination does not provide a legal determination on the District's compliance with specified requirements.

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

This report is intended solely for the information and use of management and the State of Florida Auditor General and is not intended to be and should not be used by anyone other than these specified parties.

*Carr, Riggs & Ingram, L.L.C.*

CARR, RIGGS & INGRAM, LLC

Miramar Beach, Florida  
September 29, 2023

July 12, 2023

Richard E. Brylanski, P.E.  
Hole Montes, Inc.  
6200 Whiskey Creek Drive  
Fort Myers, FL 33919  
Email: [rickbrylanski@hmeng.com](mailto:rickbrylanski@hmeng.com)

**Re: Seawall Inspection for Little Harbor Marina/South Bay CDD  
606 Seagrape Dr, Ruskin, FL 33570**

Dear Mr. Brylanski,

This letter provides a summary of the field inspection performed on various dates throughout 2023 of the seawalls within the bounds of the South Bay Community Development District. The Little Harbor Marina basin was recently inspected in October 2022 with conclusions and recommendations for maintenance and repairs provided (Reuben Clarson Consulting, October 20, 2022). This previous seawall section of the Little Harbor Marina basin has been excluded from this report. The following is a summary of findings and recommendations.

### ***Existing Conditions/Construction for All Sections of Seawall (1-5)***

- 15,405 LF +/- of Seawall
- Cast-In-Place Concrete Caps (Various Sizes Documented in Observation Tables)
- Vinyl Sheet Piles
- Seawall Exposed Height = 12 to 168 inches

Approximately 15,405 linear feet (LF) of reinforced concrete seawall consisting of 8 to 22 ± ft long sheets with various sized concrete caps. The exposed height from the top of the cap to the berm (mudline) ranges 1.0 to 14.0 ft with the highest exposed height within the marina basin and the lowest by the mangrove areas of Section 1.

The seawall inspection started at the west side of the property, moving to the east side of the property. Structural defects (longitudinal cracking) were observed in the top and the face of the seawall cap indicating rebar in the concrete are rusting from salt intrusion. The rusting causes the rebars to expand and thus crack the concrete. Transverse and stress cracking was observed in the cap. Stress crack is indicative of long-term pressures and stress on the wall. Spalling/chipping was evident in the cap. Spalling in the cap occurs as a byproduct of longitudinal cracking where the concrete in the cap has fallen off the rebar inside of the cap. Exposed rebar was evident in the cap in some of the spalled areas.

Wellpoint drains were observed in some areas to effectively relieve hydrostatic pressure or aid in removing water from behind the wall. Many areas had no drains or defective drains that were misaligned, broken, or barnacle clogged. The annular area around many wellpoint drains was not

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Mr. Richard E. Brylanski, PE, Little Harbor Marina/South Bay CDD  
 RE: Seawall Inspection Report – 606 Seagrape Dr, Ruskin, FL 33570  
 July 12, 2023  
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sealed properly. Sediment is being lost through open drain annular areas, and open form holes. The sediment loss has created void pockets behind the seawall in some areas. Many of the wellpoint drains were observed to have vegetation or mangroves growing through them.

Movement since original construction and slight leaning were evident in the seawall cap and some of the sheets. This is due to long-term pressures and stress on the wall. Holes in the vinyl sheeting were evident along with mangroves/vegetation growing through them.

The seawall inspection reporting has been divided into five (5) sections based on site conditions with observations summarized for each section. Section 1 contains 5,889 linear feet of seawall including the western marina basin and adjacent shorelines. Section 2 includes approximately 1,400 linear ft of seawall on the south side of Cabbage Creek. Section 3 incorporates approximately 1,672 linear ft of seawall along the west side of the entrance/exit channel to the Little Harbor Marina (eastern marina basin). Section 4 includes 1,139 linear ft of seawall on the north side of the Little Harbor Marina Basin. Section 5 comprises 5,304 linear ft the shorelines along the east, west and north shorelines along Christopher Water Lane; and the west and north shorelines along Seagrape Drive.

### ***Seawall Section 1 Inspection Area***

Section 1 contains 5,889 linear feet of seawall including the western marina basin and adjacent shorelines. The following is a summary of observations at measured stations starting at Station 0 ft which is the west side of the seawall on the property. Recommendations have been provided in red text where applicable. Please find below a highlighted aerial of Section 1.

***Figure 1: Seawall Section 1 Inspection Area***



**Table 1: Seawall Section 1 Inspection Observations**

From Sta.	To Sta.	Exposed Ht.	Cap Size (H x W)	Vertical Wall	Observations
0'	26'	54"	18"x24"	Concrete	<ul style="list-style-type: none"> <li>Riprap at the toe of the vinyl wall.</li> <li>Longitudinal cracking (8') in the cap. (Seal)</li> <li>The barnacle line was located down 36" from the top of the cap.</li> <li>Sediment loss was evident throughout approximately 6" to 17" deep. May not have been filled behind or compacted after construction. <b>It is not necessary to fill sediment loss holes at this time due to lack of pedestrian traffic, however if this area is to be traversed in the future, we recommend filling in the holes with crushed shell for safety.</b></li> <li>Missing wellpoint drain. (Replace)</li> <li>Wellpoint drains spaced approximately every 6'.</li> <li>Transverse cracking in the cap in every section until mentioned further. (Sealant throughout the cap in all sections until mentioned)</li> </ul>
26'	76.5'		18"x24"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location. No expansion joint material. (Seal)</li> <li>Most of the wellpoint drain annular areas were open or poorly sealed. (Seal) Start of drain annular areas observed to be opened in all sections (Station 26-462 ft).</li> <li>5 chips in the cap. (Sealant)</li> <li>4" deep sediment loss on average.</li> </ul>
76.5'	127'	70"	18"x24"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> <li>5 chips in the cap. (Sealant) Chipping in the cap was visible throughout most sections until mentioned further.</li> <li>4" deep sediment loss on average.</li> </ul>
127'	177'		18"x24"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> </ul>
177'	228'		18"x24"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location. No expansion joint material.</li> <li>2 open form bracket holes. (Seal)</li> <li>8" deep sediment loss on average.</li> <li>Wall appears straight in all sections.</li> </ul>
228'	279'		18"x24"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> <li>10" deep sediment loss in one area.</li> <li>Face of cap has general concrete deterioration in all sections until mentioned further. (Sealant)</li> </ul>
279'	328'		18"x24"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location. Material deteriorated.</li> </ul>
328'	412'		18"x24"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> </ul>



Mr. Richard E. Brylanski, PE, Little Harbor Marina/South Bay CDD  
 RE: Seawall Inspection Report – 606 Seagrape Dr, Ruskin, FL 33570  
 July 12, 2023  
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					<ul style="list-style-type: none"> <li>• Longitudinal cracking in the face of the cap (2'). <b>(Seal)</b></li> <li>• Wall turns left (north).</li> <li>• 3" of sediment loss on average.</li> <li>• Drains slightly tilted up starting from the corner of the wall. <b>(Monitor)</b>.</li> <li>• Start of drains clogged with barnacles in all sections going forward. <b>(Clean)</b></li> </ul>
412'	462'	72"	18"x24"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location. No material.</li> <li>• Vinyl sheet depth was 8" and peak to peak was 36".</li> <li>• 8" deep sediment loss on average.</li> <li>• Drains observed to be extending out 0" to 3" from the vinyl. <b>(Monitor – Will need to be replaced if they fall behind the wall or become missing)</b>.</li> <li>• 8" deep sediment loss on average.</li> </ul>
462'	512'		18"x24"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> <li>• The cap was observed to be slightly tilting landward. <b>(Add riprap 2' x 4' along Station 462-665 ft)</b></li> <li>• 12" average sediment loss.</li> <li>• Vinyl sheets appear deformed and leaning.</li> <li>• 6 drains missing. <b>(Replace)</b></li> </ul>
512'	563'		18"x24"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> <li>• 4" average sediment loss.</li> <li>• All wellpoint drains are dislodged behind the vinyl sheeting. <b>(Replace drains)</b></li> </ul>
563'	615'		18"x24"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> <li>• All drains are dislodged behind the vinyl sheeting. <b>(Replace)</b></li> <li>• Stress crack in the cap. <b>(Seal)</b></li> <li>• 3" average of sediment loss.</li> </ul>
615'	665'		18"x24"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> <li>• Drains are dislodged behind the vinyl sheeting. <b>(Replace)</b></li> <li>• 8" average of sediment loss.</li> </ul>
665'	715'		18"x24"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> <li>• 10" average of sediment loss.</li> <li>• Start where drains revert to having an open annular area (Stations 665-2,417 ft) <b>(Seal)</b></li> <li>• Open form bracket hole. <b>(Seal)</b></li> </ul>
715'	766'	70"	18"x24"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> <li>• Stress crack in the cap. <b>(Seal)</b></li> <li>• One area of sediment loss is 8" deep.</li> </ul>
766'	817'		18"x24"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> </ul>

Mr. Richard E. Brylanski, PE, Little Harbor Marina/South Bay CDD  
 RE: Seawall Inspection Report – 606 Seagrape Dr, Ruskin, FL 33570  
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					<ul style="list-style-type: none"> <li>• 10" average of sediment loss.</li> <li>• Many of the drains are angled or turned down/up slightly. <b>(Monitor)</b></li> </ul>
817'	870'		18"x24"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> <li>• 6" average of sediment loss.</li> <li>• Many of the drains are angled or turned down/up slightly. <b>(Monitor)</b></li> </ul>
870'	919'	96"	18"x24"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> <li>• 2" average of sediment loss.</li> </ul>
919'	970'		18"x24"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location. No material.</li> <li>• 2" average of sediment loss.</li> </ul>
970'	1024'		18"x24"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> </ul>
1024'	1070.5'	88"	24"x24"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> <li>• Form holes open throughout this area. <b>(Seal)</b></li> <li>• 1 hole of sediment loss 16" deep x 2' long x 4' wide.</li> <li>• Culvert encountered that was 3' wide.</li> </ul>
1070.5'	1116'		18"x24"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> <li>• Transitions to a 24" cap face.</li> <li>• Longitudinal cracking in the face of the cap for approximately 20'. <b>(Sealant only)</b></li> </ul>
1116'	1156'		18"x24"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> <li>• Cap transitions back to 18" face.</li> <li>• Concrete deterioration in cap. <b>(Sealant)</b></li> </ul>
1156'	1209.5'		18"x24"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> <li>• Sediment loss 8" deep x 2' wide x 2' long in one area.</li> </ul>
1209.5'	1260'		18"x24"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> <li>• Sediment loss 36" deep in one area.</li> <li>• Drains are not clogged with barnacles; however, annular area still open. <b>(Seal)</b></li> </ul>
1260'	1310'		18"x24"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> <li>• Most sections have open form holes. <b>(Seal)</b></li> </ul>
1310'	1362'	88"	18"x24"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> </ul>
1362'	1411'		18"x24"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> </ul>
1411'	1460'		18"x24"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> </ul>
1460'	1511'		18"x24"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> <li>• Vinyl sheets observed to change to 24" peak to peak and 8" depth.</li> </ul>
1511'	1577'		12"x19.5"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> <li>• Concrete cap transitions to a 12" x 19.5".</li> <li>• Drains were observed to be located within the barnacle line. <b>(Clean)</b></li> </ul>



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					<ul style="list-style-type: none"> <li>• Sediment loss 2” deep on average.</li> </ul>
1577’	1637’		12”x19.5”	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> </ul>
1637’	1698.5’		12”x19.5”	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> <li>• Wall angles left.</li> <li>• Chipping in cap observed to be end. (End sealant)</li> </ul>
1698.5’	1757’		12”x19.5”	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> </ul>
1757’	1817’		12”x19.5”	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> </ul>
1817’	1875’		12”x19.5”	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> </ul>
1875’	1936’		12”x19.5”	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> <li>• Curve starts along the northwest side of the wall.</li> </ul>
1936’	1997’	73”	12”x19.5”	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> <li>• Culvert location.</li> <li>• Longitudinal cracking in the top of the cap (1’) (Seal).</li> </ul>
1997’	2057’		12”x19.5”	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> <li>• Longitudinal cracking in the cap (1’). (Seal)</li> </ul>
2057’	2117’		12”x19.5”	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> </ul>
2117’	2177’	92”	12”x19.5”	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> <li>• The barnacle line was located down approximately 50” in this area.</li> </ul>
2177’	2237’		12”x19.5”	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> <li>• Culvert location.</li> </ul>
2237’	2297’		12”x19.5”	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> </ul>
2297’	2356’		12”x19.5”	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> <li>• Curve begins along the northeast side of the section.</li> </ul>
2356’	2417’	76”	12”x19.5”	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> <li>• Curve ends along this section of wall.</li> </ul>
2417’	2476’		12”x19.5”	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> <li>• Wellpoint drains end. (Add drains from this point going forward)</li> </ul>
2476’	2537’		12”x19.5”	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> <li>• Vegetation growing through conduit. (Remove)</li> </ul>
2537’	2597’		12”x19.5”	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> </ul>
2597’	2655’		12”x19.5”	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location. No material. (Fill)</li> </ul>
2655’	2716’		12”x19.5”	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> <li>• Wall appears straight.</li> <li>• Expansion joint location. Deteriorated material. (Fill)</li> <li>• Concrete block is evident underneath the cap.</li> <li>• Open transverse crack. (Seal)</li> </ul>
2716’	2775’		12”x19.5”	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> <li>• Sediment loss 8” deep x 3’ long x 1’ wide.</li> </ul>

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2775'	2825'	88"	12"x19.5"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> <li>Storm drain located down 33".</li> <li>Transverse cracking evident in the cap approximately every 1' until further mention. <b>(Sealant)</b></li> </ul>
2825'	2838'		12"x19.5"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location. Expansion joint material deteriorating. <b>(Fill)</b></li> </ul>
2838'	2850'		12"x19.5"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> <li>Chip in the bottom of the cap. <b>(Sealant)</b></li> <li>Vegetation in conduit. <b>(Remove)</b></li> </ul>
2850'	2897'		12"x19.5"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location. Material deteriorating. <b>(Fill)</b></li> </ul>
2897'	2958'		12"x19.5"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> <li>Large chip in back of cap. <b>(Sealant)</b></li> </ul>
2958'	3019'	102"	12"x19.5"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location. Missing material. <b>(Fill)</b></li> <li>Approximately 1' of sediment loss <b>(Fill)</b></li> <li>Conduit has vegetation. <b>(Remove)</b></li> <li>Wall turns left.</li> </ul>
3019'	3082'		12"x19.5"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> <li>Corner of wall (3037').</li> <li>Wellpoint drains begin again, and wall turns right (3057').</li> </ul>
3082'	3142'	43"	12"x19.5"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> <li>Culvert location.</li> </ul>
3142'	3202'		12"x19.5"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> <li>Chip in the cap. <b>(Sealant)</b>. <b>(End sealant at this point)</b></li> </ul>
3202'	3263'	20"	12"x19.5"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> <li>Wellpoint drains end.</li> </ul>
3263'	3324'		12"x19.5"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> </ul>
3324'	3382'		12"x19.5"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> </ul>
3382'	3442'	41"	12"x19.5"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> <li>Sediment behind the seawall was observed to be approximately 3.5" down from the top of the cap.</li> <li>Wellpoint drains begin again.</li> <li>Chip in the back of the cap. <b>(Seal)</b></li> </ul>
3442'	3502'		12"x19.5"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> <li>Chip in the cap. <b>(Seal)</b></li> </ul>
3502'	3562'		12"x19.5"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> <li>Culvert location.</li> <li>Ground behind the seawall flush with the cap.</li> <li>Chip in the cap. <b>(Seal)</b></li> </ul>
3562'	3621'	34"	12"x19.5"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> </ul>

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					<ul style="list-style-type: none"> <li>• Wall turns right (3595’).</li> <li>• Sediment behind the seawall was observed to be approximately 2” down from the top of the cap.</li> <li>• Chip in the cap. <b>(Seal)</b></li> </ul>
3621’	3681’		12”x19.5”	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> <li>• Wall turns right (3625’).</li> <li>• Sediment behind the seawall was observed to be approximately 2” down from the top of the cap.</li> <li>• Wall turns right (3677’).</li> </ul>
3681’	3740’		12”x19.5”	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> <li>• Sediment behind the seawall was observed to be approximately 2” down from the top of the cap.</li> <li>• Wall turns right (3726’).</li> </ul>
3740’	3799’		12”x19.5”	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> <li>• Wall turns right (3762’).</li> </ul>
3799’	3840’	50”	18”x20.5”	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> <li>• Cap transitions to an 18” x 20.5”.</li> <li>• <b>Add wellpoint drains in areas of 3’ or less of exposed height.</b></li> <li>• Spalling in the cap. <b>(Epoxy reform cap)</b></li> </ul>
3840’	3878’		18”x20.5”	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> <li>• Wall ends at 3878’ with a 5.75’ return.</li> </ul>
3878’	3986’		18”x20.5”	Concrete	<ul style="list-style-type: none"> <li>• Failed vinyl wall. <b>(Replace).</b></li> <li>• Calculation will be approximate going forward due to vegetation and rolling through the grass.</li> </ul>
4010’		18”	18”x20.5”	Concrete	<ul style="list-style-type: none"> <li>• Exposed height measured.</li> <li>• Mangroves located in front of this area throughout till the end of the wall.</li> </ul>
4192’		19”	18”x20.5”	Concrete	<ul style="list-style-type: none"> <li>• Exposed height measured.</li> </ul>
4250’		12”	18”x20.5”	Concrete	<ul style="list-style-type: none"> <li>• Exposed height measured.</li> </ul>
4570’		32”	18”x20.5”	Concrete	<ul style="list-style-type: none"> <li>• Exposed height measured.</li> <li>• No wellpoint drains evident throughout this area.</li> </ul>
4688’		41”	18”x20.5”	Concrete	<ul style="list-style-type: none"> <li>• No wellpoint drains. <b>(Add drains)</b></li> <li>• We recommend adding drains in areas with a 3’ exposed height or higher.</li> </ul>
4730’		55”	18”x20.5”	Concrete	<ul style="list-style-type: none"> <li>• No wellpoint drains. <b>(Add drains)</b></li> </ul>
4826’		48”	18”x20.5”	Concrete	<ul style="list-style-type: none"> <li>• No wellpoint drains. <b>(Add drains until exposed height drops under 3’)</b></li> </ul>
4834’			18”x20.5”	Concrete	<ul style="list-style-type: none"> <li>• Wall turns left.</li> </ul>
4936’			18”x20.5”	Concrete	<ul style="list-style-type: none"> <li>• Spalling in the cap. <b>(Epoxy reform cap)</b></li> </ul>
4981’			18”x20.5”	Concrete	<ul style="list-style-type: none"> <li>• West end of the buildings.</li> </ul>
5025’	5085’	13”	18”x20.5”	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> <li>• Storm drain located down 22” from top of cap.</li> </ul>

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					<ul style="list-style-type: none"> <li>• Chip in the cap. (Seal)</li> </ul>
5085'	5145'		18"x20.5"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location. No material. (Fill)</li> </ul>
5145'	5205'		18"x20.5"	Concrete	<ul style="list-style-type: none"> <li>• Chip in the back of the cap. (Seal)</li> </ul>
5205'	5265'		18"x20.5"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location. No material. (Fill)</li> <li>• Approximately 1' of longitudinal cracking in the cap. (Seal)</li> </ul>
5265'	5324'		18"x20.5"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> </ul>
5324'	5386'		18"x20.5"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location. No material. (Fill)</li> <li>• Approximately 1' of longitudinal cracking in the cap. (Seal)</li> </ul>
5386'	5447'	25"	18"x20.5"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> </ul>
5447'	5507'		18"x20.5"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location. No material. (Fill)</li> <li>• Approximately 1' of longitudinal cracking in the cap. (Seal)</li> </ul>
5507'	5567'		18"x20.5"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location. No material. (Fill)</li> <li>• Chip in the back of the cap. (Seal)</li> </ul>
5567'	5607'		18"x20.5"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location. No material. (Fill)</li> <li>• Approximately 2' of longitudinal cracking in the cap. (Seal)</li> </ul>
5607'	5687'	23"	18"x20.5"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location. Deteriorated material. (Fill)</li> <li>• Approximately 2' of longitudinal cracking in the cap. (Seal)</li> </ul>
5687'	5740'		18"x20.5"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> <li>• Chip in the back of the cap. (Seal)</li> </ul>
5725'			18"x20.5"	Concrete	<ul style="list-style-type: none"> <li>• Building ends and is located 16' landward from the seawall.</li> </ul>
5748'	5805'		18"x20.5"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> <li>• Wall turns right (5757').</li> <li>• Wing wall located in front of vinyl wall.</li> </ul>
5805'			18"x20.5"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location. No material. (Fill)</li> <li>• Wing wall ends.</li> </ul>
5840'		45"	18"x20.5"	Concrete	<ul style="list-style-type: none"> <li>• Storm drain located down 10".</li> <li>• Add wellpoint drains in the area with more than a 3' exposed height.</li> </ul>
5851'			18"x20.5"	Concrete	<ul style="list-style-type: none"> <li>• Wall slopes down.</li> </ul>
5889'			18"x20.5"	Concrete	<ul style="list-style-type: none"> <li>• Wall ends.</li> </ul>

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**Seawall Section 2 Inspection Area**

Section 2 includes approximately 1,400 linear ft of seawall on the south side of Cabbage Creek. The following is a summary of observations at measured stations starting at Station 0 ft which is the east side of the seawall of Section 2. Recommendations have been provided in red text where applicable. Please find below a highlighted aerial of Section 2.

**Figure 2: Seawall Section 2 Inspection Area**



**Table 2: Seawall Section 2 Inspection Observations**

From Sta.	To Sta.	Exposed Ht.	Cap Size (H x W)	Vertical Wall	Observations
0'	1400.5'	70"	10.5"x20"	Concrete	<ul style="list-style-type: none"> <li>• Vinyl sheets had 8" depth and 24" peak to peak.</li> <li>• The barnacle line was located down 44" from the top of the cap.</li> <li>• Form holes observed to be open; however, filter fabric or white material behind/covering the holes. The white material feels like starboard.</li> <li>• The annular area of the drains was observed to be open throughout with previous signs of attempted sealing. <b>(Reseal)</b></li> <li>• Approximately 75% to 80% of all drains were either clogged, misaligned, uplifted or crushed. <b>(Clean and/or replace).</b></li> </ul>



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					<ul style="list-style-type: none"> <li>The wellpoint drains were located down 50" from the top of the cap and were in the barnacle line. <b>(Clean)</b></li> <li>Sediment loss was evident throughout off and on. May not have been filled behind or compacted after construction. <b>(Fill in sediment loss in areas that are to be traversed).</b></li> <li>Transverse and light longitudinal cracking in the cap in nearly every section. <b>(Sealant)</b></li> </ul>
0'	5.5'	70" to 87"	10.5"x20"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> <li>Wall slopes up approximately 17".</li> </ul>
15'	116'	107"	10.5"x20"	Concrete	<ul style="list-style-type: none"> <li>Curve of wall.</li> <li>Throughout the curve of the wall, scouring was evident as the exposed height increases quickly.</li> <li>Sheets slightly kicking out. <b>(Add riprap 2' high x4' wide)</b></li> </ul>
63'	124'		10.5"x20"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location. No Material. <b>(Fill)</b></li> <li>Approximately 1' of spalling in the cap. <b>(Epoxy reform)</b></li> <li>Approximately 50% of light longitudinal cracking in this section of cap. <b>(Sealant)</b></li> </ul>
124'	184'	99"	10.5"x20"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> <li>Approximately 20% of light longitudinal cracking in this section of cap. <b>(Sealant)</b></li> </ul>
184'	245'		10.5"x20"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> <li>Approximately 30% of longitudinal cracking in this section of cap. <b>(Sealant)</b></li> </ul>
245'	304'		10.5"x20"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> <li>Rusting rebar in the bottom of the cap for approximately 2'. <b>(Epoxy coat)</b></li> <li>Approximately 20% of longitudinal cracking in this section of cap. <b>(Sealant)</b></li> </ul>
304'	365'		10.5"x20"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> <li>Approximately 20' long x 1.5' deep x 1.5' wide of sediment loss in this section.</li> </ul>
307'	567'		10.5"x20"	Concrete	<ul style="list-style-type: none"> <li>Large sediment loss under the pilings laying along the seawall.</li> </ul>
365'	425'		10.5"x20"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location. No material. <b>(Fill)</b></li> <li>Approximately 3' of spalling at the expansion joint <b>(Epoxy reform)</b></li> <li>Approximately 3' long x 1.5' deep x 1.5' wide of sediment loss in this section.</li> </ul>
425'	484'		10.5"x20"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> </ul>

					<ul style="list-style-type: none"> <li>Approximately 1' of spalling in the cap. (Epoxy reform)</li> </ul>
484'	545'	94"	10.5"x20"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> <li>Approximately 3' of longitudinal cracking in the top of the cap. (Sealant)</li> </ul>
545'	606'		10.5"x20"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> <li>Mangroves are growing through the wellpoint drain.</li> <li>Curve of wall from 567' to 606'.</li> <li>Missing wellpoint drain. (Replace)</li> <li>Concrete backfill apparent below the drain but not apparent above the drain.</li> </ul>
606'	651'		10.5"x20"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> </ul>
651'	712'		10.5"x20"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> <li>Mangroves growing through 5 wellpoint drains.</li> </ul>
712'	772'		10.5"x20"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> <li>Docks located in front of the seawall.</li> <li>Annular area of wellpoint drains sealed.</li> <li>Wellpoint drains appear to be in better condition in this section. (Monitor)</li> <li>Approximately 1' of spalling at the expansion joint. (Epoxy reform)</li> </ul>
772'	833'		10.5"x20"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> <li>Drain located down 36" from the top of the cap.</li> <li>Mangrove growing through the drain.</li> <li>Wellpoint drains appear to be in better condition in this section. (Monitor)</li> </ul>
833'	892'	99"	10.5"x20"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location. Material missing. (Fill)</li> <li>Mangroves growing through a wellpoint drain.</li> <li>Sealing of annular area of wellpoint drains appears to be deteriorating. (Reseal)</li> <li>Large crack/chip in the cap at the expansion joint. (Epoxy reform)</li> <li>Hole evident in sheet (6" x 6"). (Seal)</li> </ul>
833'	1400.5'				<ul style="list-style-type: none"> <li>Wellpoint drains need to be replaced.</li> </ul>
892'	934'		10.5"x20"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> <li>Stress crack in the cap. (Sealant)</li> <li>Very slight kicking out of vinyl sheets. (Add riprap 2' x 4')</li> </ul>
934'	954'	89"	10.5"x20"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> <li>Stress cracking and chipping in the cap. (Epoxy reform)</li> <li>Replaced section of cap.</li> </ul>
954'	1013'		10.5"x20"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> </ul>

					<ul style="list-style-type: none"> <li>Approximately 9 holes in the sheets where sediment is escaping. (Seal)</li> <li>Wall begins to curve.</li> <li>Sheets slightly kicking out. (Add riprap 2' x 4')</li> </ul>
1013'	1073'		10.5"x20"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> <li>Holes in the sheets approximately every 6'. (Seal)</li> <li>Stress crack in the cap. (Sealant)</li> </ul>
1073'	1134'		10.5"x20"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location. Expansion joint material deteriorating. (Fill)</li> <li>Mangrove growing through the drain.</li> <li>Chip in the vinyl sheet. (Seal)</li> </ul>
1134'	1194'		10.5"x20"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location. Material deteriorating. (Fill)</li> <li>Vegetation and mangroves growing through 5 of the drains.</li> <li>Sediment loss hole 24" deep x 1' wide x 3' long. (Fill)</li> <li>Exposed rebar in top of cap. (Epoxy coat)</li> </ul>
1194'	1254'		10.5"x20"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location. Material deteriorating. (Fill)</li> <li>Hole in vinyl sheet. (Seal)</li> </ul>
1254'	1314'		10.5"x20"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location. Expansion joint material deteriorating. (Fill)</li> <li>Mangroves growing through 2 of the drains.</li> <li>Longitudinal cracking at the expansion joint. (Sealant)</li> </ul>
1314'	1374'		10.5"x20"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> <li>Mangroves growing through 4 of the drains.</li> </ul>
1374'	1400.5'		10.5"x20"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> <li>Wall return to the left (north) neighbor concrete slab wall.</li> <li>The left (north) neighbor wall was observed to be in poor condition.</li> </ul>

### Seawall Section 3 Inspection Area

Section 3 incorporates approximately 1,672 linear ft of seawall along the west side of the entrance/exit channel to the Little Harbor Marina (eastern marina basin). The following is a summary of observations at measured stations starting at Station 0 ft which is the north side of the seawall of Section 3 moving southward. Recommendations have been provided in red text where applicable. Please find below a highlighted aerial of Section 3.



**Figure 3: Seawall Section 3 Inspection Area**



**Table 3: Seawall Inspection Area 3 Observations**

From Sta.	To Sta.	Exposed Ht.	Cap Size (H x W)	Vertical Wall	Observations
2.5'		57"	12"x19"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint was observed to be disjoined.</li> <li>The barnacle line was located down 38" from the top of the cap.</li> <li>Open form holes in the vinyl sheeting. <b>(Monitor for sediment loss in the future)</b></li> <li>The wall was observed to be straight.</li> <li>Mangroves are located in front of the wall.</li> <li>The sediment behind the seawall was approximately 3" on average throughout.</li> <li>Light layer of riprap in front of the wall.</li> <li>No wellpoint drains were evident. <b>(Add drains until Station 34 ft)</b></li> </ul>
31'	78.5'		10.5"x20"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> <li>Wall turns south (34.5').</li> </ul>
78.5'	126'	33"	10.5"x20"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> </ul>
126'	174'		10.5"x20"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> </ul>
174'	234'	28"	10.5"x20"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> </ul>

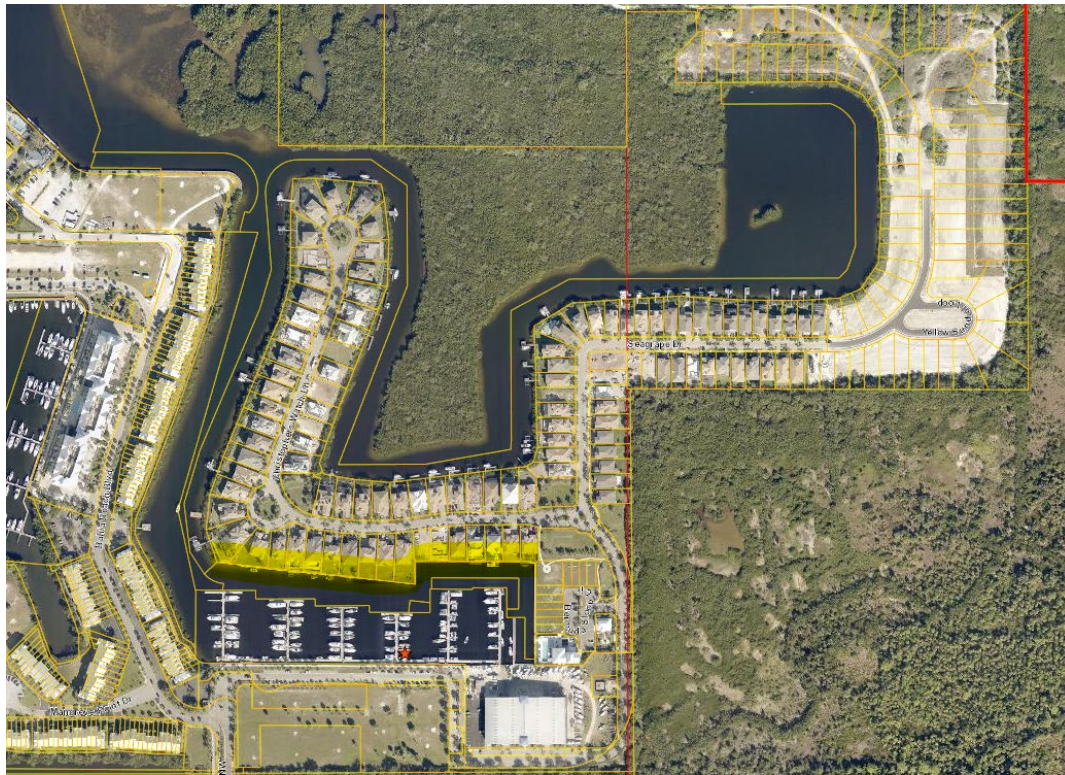
					<ul style="list-style-type: none"> <li>• Buildings located behind the seawall. (198')</li> </ul>
234'	282.5'		10.5"x20"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> <li>• Wall angles southwest.</li> <li>• Chip in cap.</li> </ul>
282.5'	330.5'		10.5"x20"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> </ul>
330.5'	379'		10.5"x20"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> </ul>
379'	428'		10.5"x20"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> <li>• Approximately 1' of spalling in the cap. (Epoxy reform cap)</li> </ul>
434'	475.5'		10.5"x20"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> <li>• Chipping in the cap. (Epoxy reform cap)</li> </ul>
475.5'	1238'	32"	10.5"x20"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint locations.</li> </ul>
1238'	1285'		10.5"x20"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> <li>• Approximately 1' of spalling in the cap. (Epoxy reform cap)</li> </ul>
1285'	1333'	36"	10.5"x20"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> <li>• Approximately 2' of spalling in the cap at the expansion joint. (Epoxy reform cap)</li> </ul>
1333'	1381'		10.5"x20"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> <li>• Mangroves growing through 5 wellpoint drains.</li> </ul>
1381'	1429'		10.5"x20"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> </ul>
1429'	1477'	33"	10.5"x20"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint location.</li> <li>• Chipping in the cap. (Epoxy reform cap)</li> </ul>
1477'	1574'		10.5"x20"	Concrete	<ul style="list-style-type: none"> <li>• Expansion joint locations.</li> </ul>
1623'	1672'	59"	10.5"x20"	Concrete	<ul style="list-style-type: none"> <li>• Approximately 2' of longitudinal cracking in the top of the cap. (Seal)</li> <li>• Wall angles twice.</li> <li>• Stress crack in the cap. (Seal)</li> <li>• End of wall.</li> </ul>

#### **Seawall Section 4 Inspection Area**

Section 4 includes 1,139 linear ft of seawall on the north side of the Little Harbor Marina Basin. The following is a summary of observations at measured stations starting at Station 0 ft which is the east side of the seawall of Section 4 moving westward. Recommendations have been provided in red text where applicable. Please find below a highlighted aerial of Section 4.



**Figure 4: Seawall Section 4 Inspection Area**



**Table 4: Seawall Inspection Area 4 Observations**

From Sta.	To Sta.	Exposed Ht.	Cap Size (H x W)	Vertical Wall	Observations
0'	294.5'		18"x24"	Concrete	<ul style="list-style-type: none"> <li>Cap tilting landward slightly.</li> <li>Sheets observed to be kicking out. <b>(Add Waler)</b></li> </ul>
0'	408'				<ul style="list-style-type: none"> <li>Wellpoint drains observed to be upturned and crushed. <b>Replace wellpoint drains.</b></li> </ul>
0'	1139'				<ul style="list-style-type: none"> <li>Wellpoint drains are located in the barnacle line. <b>(Clean all wellpoint drains wherever not being replaced)</b></li> <li><b>Apply concrete sealant throughout cap.</b></li> </ul>
~58.5'			18"x24"	Concrete	<ul style="list-style-type: none"> <li>Approximately 3' of spalling in the cap. <b>(Epoxy reform cap)</b></li> </ul>
~ 112.5'			18"x24"	Concrete	<ul style="list-style-type: none"> <li>Stress cracking evident in the cap. <b>(Seal)</b></li> <li>2 joints/cracks in the cap evident. <b>(Seal)</b></li> </ul>
294.5'		120"	18"x24"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> </ul>
307'			18"x24"	Concrete	<ul style="list-style-type: none"> <li>Sediment loss evident. <b>(Fill)</b></li> </ul>
355.5'			18"x24"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> <li>Spalling and stress crack at the expansion joint. <b>(Seal and reform)</b></li> </ul>
401'	408'	108"	18"x24"	Concrete	<ul style="list-style-type: none"> <li>Stress cracking throughout the cap. <b>(Epoxy inject)</b></li> <li>Wall turns left at 408'.</li> </ul>

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414.5'			18"x24"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> <li>Approximately 2' of spalling at the expansion joint. (Epoxy reform cap)</li> <li>Approximately 8' of sediment loss x 1.5' deep. (Fill)</li> </ul>
408'	820'		18"x24"	Concrete	<ul style="list-style-type: none"> <li>Annular area of wellpoint drains open. (Seal)</li> </ul>
415.5'	475.5'		18"x24"	Concrete	<ul style="list-style-type: none"> <li>Cap tilting landward slightly. (Add riprap 2' x 4')</li> </ul>
475.5'		120"	12"x20"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> <li>Approximately 2' of spalling at the expansion joint. (Epoxy reform cap)</li> </ul>
484'			12"x20"	Concrete	<ul style="list-style-type: none"> <li>Wall turns right.</li> <li>Very slight landward tilt in the cap. (Monitor)</li> <li>Approximately 3' of stress cracking in the cap. (Seal)</li> </ul>
537'			12"x20"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> </ul>
552'		96"	12"x20"	Concrete	<ul style="list-style-type: none"> <li>Sediment loss (1') (Fill)</li> </ul>
547'	677'		12"x20"	Concrete	<ul style="list-style-type: none"> <li>Wellpoint drains barely extending through the vinyl. (Replace)</li> <li>General sediment loss throughout this area. (Fill as needed)</li> </ul>
598'			12"x20"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> </ul>
632'			12"x20"	Concrete	<ul style="list-style-type: none"> <li>General stress cracking in the cap. (Sealant)</li> </ul>
658'			12"x20"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> <li>Spalling in the cap at the expansion joint. (Epoxy reform cap)</li> <li>Wellpoint drains missing. (Replace)</li> </ul>
598'	772'		12"x20"	Concrete	<ul style="list-style-type: none"> <li>Cap tilts landward. (Add waler)</li> </ul>
706'			12"x20"	Concrete	<ul style="list-style-type: none"> <li>Longitudinal cracking in the cap. (Seal)</li> </ul>
717.5'			12"x20"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> </ul>
726'	850'		12"x20"	Concrete	<ul style="list-style-type: none"> <li>Higher up drains begin along with lower wellpoint drains. (2 sets)</li> </ul>
771'			18"x25.5"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> </ul>
788'		97"	18"x25.5"	Concrete	<ul style="list-style-type: none"> <li>Chip in the cap. (Sealant)</li> </ul>
820'	850'		18"x25.5"	Concrete	<ul style="list-style-type: none"> <li>Missing wellpoint drains. (Replace lower)</li> </ul>
830.5'			18"x25.5"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> </ul>
883.5'			18"x25.5"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> </ul>
927.5'		92"	18"x25.5"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> </ul>
850'	1077.5'		18"x25.5"	Concrete	<ul style="list-style-type: none"> <li>Annular area of wellpoint drains open. (Seal)</li> </ul>
1024.5'			18"x25.5"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> <li>Sediment loss (1'). (Fill)</li> </ul>
1077.5'		97"	12"x20.5"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> </ul>
1077.5'	1139'		12"x20.5"	Concrete	<ul style="list-style-type: none"> <li>Missing wellpoint drains. (Replace)</li> </ul>
1137'		86"	12"x20.5"	Concrete	<ul style="list-style-type: none"> <li>Stress crack in the cap. (Seal)</li> </ul>
1139'			12"x20.5"	Concrete	<ul style="list-style-type: none"> <li>End of Section 4.</li> </ul>

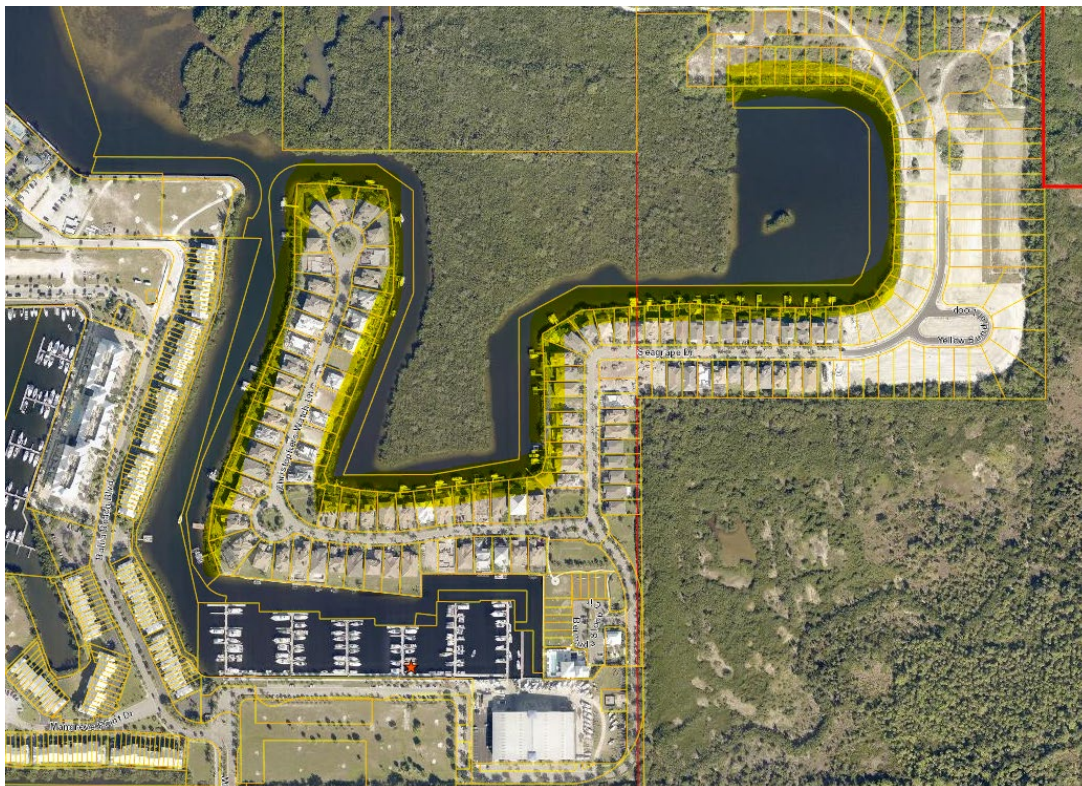


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**Seawall Section 5 Inspection Area**

Section 5 comprises 5,304 linear ft the shorelines along the east, west and north shorelines along Christopher Water Lane; and the west and north shorelines along Seagrape Drive. The following is a summary of observations at measured stations starting at Station 0 ft which is the south end of the seawall of Section 5 heading northeasterly. Recommendations have been provided in red text where applicable. Please find below a highlighted aerial of Section 5.

**Figure 5: Seawall Section 5 Inspection Area**



**Table 5: Seawall Inspection Area 5 Observations**

0'	5304'		12"x20.5"	Concrete	<ul style="list-style-type: none"> <li>Mangroves are located in front of the wall throughout and in some areas they are flush against the cap.</li> <li>Expansion joint locations approximately every 30' to 70'.</li> <li>No wellpoint drains evident. <b>(Install drains)</b></li> </ul>
1300'		36"	12"x20.5"	Concrete	<ul style="list-style-type: none"> <li>Chipping in cap evident <b>(Seal)</b></li> </ul>
1588'			12"x20.5"	Concrete	<ul style="list-style-type: none"> <li>Spalling evident in the cap at the expansion joint. <b>(Epoxy reform cap)</b></li> </ul>
1610'		48"	12"x20.5"	Concrete	<ul style="list-style-type: none"> <li>Sheet interlock.</li> </ul>
1646'			12"x20.5"	Concrete	<ul style="list-style-type: none"> <li>Expansion joint location.</li> <li>Crack evident in the sheet. <b>(Seal)</b></li> </ul>

1798'			12"x20.5"	Concrete	<ul style="list-style-type: none"> <li>Palm trees are growing out from the wall. (Remove)</li> </ul>
1883'	1971'		12"x20.5"	Concrete	<ul style="list-style-type: none"> <li>Riprap in front of the wall extending 5' to 10' waterward.</li> </ul>
2630'		36"	12"x20.5"	Concrete	<ul style="list-style-type: none"> <li>Spalling evident in the cap at the expansion joint. (Epoxy reform cap)</li> </ul>
2635'	2687'		12"x20.5"	Concrete	<ul style="list-style-type: none"> <li>Riprap in front of the wall extending 2' to 3' waterward.</li> </ul>
2744'			12"x20.5"	Concrete	<ul style="list-style-type: none"> <li>Storm drain location.</li> </ul>
3002'		48"	12"x20.5"	Concrete	<ul style="list-style-type: none"> <li>Storm drain location.</li> </ul>
3232'			12"x20.5"	Concrete	<ul style="list-style-type: none"> <li>Spalling evident in the cap at the expansion joint. (Epoxy reform cap)</li> </ul>
3250'		60"	12"x20.5"	Concrete	<ul style="list-style-type: none"> <li>Exposed height measurement.</li> </ul>
3631'			12"x20.5"	Concrete	<ul style="list-style-type: none"> <li>Storm drain location.</li> </ul>
3814'		48"	12"x20.5"	Concrete	<ul style="list-style-type: none"> <li>Spalling evident in the cap at the expansion joint. (Epoxy reform cap)</li> </ul>
3883'	3926'		12"x20.5"	Concrete	<ul style="list-style-type: none"> <li>Shell fill in front of wall extending out 2' to 5'.</li> </ul>
3992'			12"x20.5"	Concrete	<ul style="list-style-type: none"> <li>Spalling evident in the cap at the expansion joint. (Epoxy reform cap)</li> </ul>
4113'			12"x20.5"	Concrete	<ul style="list-style-type: none"> <li>Spalling evident in the cap at the expansion joint. (Epoxy reform cap)</li> </ul>
4390'			12"x20.5"	Concrete	<ul style="list-style-type: none"> <li>Storm drain location.</li> </ul>
4641'			12"x20.5"	Concrete	<ul style="list-style-type: none"> <li>Spalling evident in the cap at the expansion joint. It was previously patched but should be resealed. (Epoxy reform cap)</li> </ul>
4642'			12"x20.5"	Concrete	<ul style="list-style-type: none"> <li>Chipping evident in the cap. (Epoxy reform cap)</li> </ul>
4880'			12"x20.5"	Concrete	<ul style="list-style-type: none"> <li>Spalling evident in the cap at the expansion joint. (Epoxy reform cap)</li> </ul>
5058'			12"x20.5"	Concrete	<ul style="list-style-type: none"> <li>Spalling evident in the cap at the expansion joint. (Epoxy reform cap)</li> </ul>
5304'			12"x20.5"	Concrete	<ul style="list-style-type: none"> <li>Wall ends.</li> </ul>

### Seawall Recommendations

It should be noted that the useful life of a concrete seawall on saltwater is approximately 50± years.

#### All Sections 1-5:

Due to the age and condition of the existing seawall system we recommend the following maintenance, repair items and structural reinforcement of the existing seawall systems to be completed within the next 1+/- years.

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For additional structural support of the seawall, we recommend adding approximately 469 LF of a double box beam composite waler approximately 6” above the mean highwater (MHW) line to be anchored with new 1” diameter x 16’ long HDG tieback rods to Manta Ray (MR-SR) anchors at 6’ on center. The tieback rods should extend past both the existing vinyl wall and the original concrete wall.

All wellpoint drains installed through vinyl wall at 6’ on center and 5” above the barnacle line to relieve the hydrostatic pressure or aid in removing water from behind the wall. The annular area around the existing wellpoint drains and any holes should be filled with epoxy to limit sediment loss.

All voids behind the seawall should be filled with crushed shell or pea gravel as needed (perhaps more than once) to fill in the existing voids behind the seawall, allowing for drainage, but aid in trapping the sand particles. All cracking in the seawall cap areas should be chipped, cleaned, and filled with hydraulic cement or epoxy and reformed where specified. The maintenance and repair items are summarized below.

1. Clean and seal all cracking in the seawall concrete cap with hydraulic cement or trawlable epoxy.
2. Install/replace wellpoint drains through every 6’ and 5” above the barnacle line to relieve the hydrostatic pressure from behind the wall.
3. All voids behind the seawall should be filled with crushed shell or pea gravel as needed (perhaps more than once) to fill in the existing voids behind the seawall, allowing for drainage, but aid in trapping the sand particles. (In areas indicated by the red notes in the table)
4. Clean wellpoint drains to ensure proper relief of hydrostatic pressure.
5. Epoxy reform spalling/chipping in the cap to protect rebar.
6. Apply a concrete sealant to the cap to protect the rebar and reduce further cracking.
7. Seal/block form holes and other holes in the vinyl sheets.
8. Fill expansion joints with material to reduce sediment loss.
9. Seal the annular area of wellpoint drains to reduce sediment loss.
10. Add riprap at a 2 to 1 slope at the base of the vinyl wall.
11. Install a box waler for additional structural support of the wall in Section 4 (Station 0-295 ft and Station 598-772 ft)

The above work could cost:

1. Seal Cracking - 59 LF x \$25.....	\$1,475
2. Install Wellpoint Drains – 1,269 x \$225.....	\$285,525
3. Fill Voids Behind Seawall - .....	\$8,500
4. Clean Wellpoint Drains – 485 Drains x \$10.....	\$4,850
5. Reform Spalling/Chipping – 62 LF x \$120.....	\$7,440
6. Concrete Sealant – 4,665 LF.....	\$95,632
7. Seal Holes - .....	\$5,564
8. Seal Annular Areas – 601 Drains x \$35.....	\$21,035
9. Riprap – 112 Tons x \$250.....	\$28,000

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10. Waler – 469 LF x \$300-460.....	\$140,700 to \$215,740
	\$598,721 to \$673,761

It should be noted that even with the above repairs we recommend planning to replace the existing seawall system within 25-35± years. We recommend monitoring the seawall for additional structural defects and movement with engineering inspection at least every 3 years. The estimated remaining useful life of the seawall can be revised as needed upon future inspection. We recommend removing vegetation growing through the wall and the drains.

**Section 4 – Northern Side of Little Harbor Marina Basin**

As far as repairs for the northern section of seawall in the Little Harbor Marina basin, where a pool structure or other structure is proposed within approximately 22 ft or less from the seawall, we recommend replacement of the seawall per the October 2020 inspection report. The cost per linear ft for seawall replacement in this area could range from \$650-\$850 (competitively bid). High density or composite sheet piles may be required from the northeast corner of the basin heading to approximately 350 linear ft west. At this location the exposed height of the seawall (height from the mudline to the top of the seawall cap) decreases and composite sheets would not be required. Composite sheeting was installed by Waterline Construction on the east side of the marina basin where the exposed height of the seawall is approximately 128”. The composite sheet piles are darker in color. Composite sheet pile seawalls would be on the upper end of the construction cost range of \$850/linear ft. The details of the construction of the eastern composite seawall were very similar to the replacement seawall plans that were recently designed for the 120 ft location on the south side of the marina basin. The only difference being in the sheet pile selection where the eastern seawall used composite sheeting and the proposed south wall replacement is using the highest density vinyl sheet piling.

For replacement of the seawall for the western end (500 lf) of the northern residential section we would recommend a similar plan to what is being proposed on the south side of the Little Harbor Marina Basin. For the eastern most 350 lf we would most likely recommend composite sheet piling instead of high density (HD) vinyl sheet piling.

**Failed Area in Section 1 (Station 3,878 – 3,986 ft)**

Due to the age and condition of the existing seawall system we recommend replacement of the seawall system within 1± years. Recommended specifications for a new seawall would include construction of a new vinyl corrugated seawall system with a new concrete cap and 1” diameter HDG PVC encased tieback rods to Manta Ray anchors or deadmen. Well point drains should be installed through both walls at 6’ on center and 5” above the barnacle line to relieve the hydrostatic pressure or aid in removing water from behind the wall. The existing wall may need to be removed. The ballpark cost for this portion of wall in today’s prices is approximately \$65,500± with a useful life expectancy of 50 ± years.




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If you should have any questions or comments, please do not hesitate to contact me. We appreciate the opportunity to provide this report.

Sincerely,

REUBEN CLARSON CONSULTING, INC.



John B. Adams, Jr., PE  
FL Professional Engineer No. 53963

### Section 1 Photos

Photo #1- West End of Seawall. Beginning of Section 1.



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Photo #2 – Spalling in the Cap and Sediment Loss



Spalling/  
Chipping

Photo #3 – Sediment Loss.



Sediment Loss



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Photo #4 – Front View of the Seawall.



Photo #5 – Vegetation growing Through Conduit.



Vegetation  
growing  
Through  
Conduit



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Photo #6 – Failed Section of Wall.



Photo #7 – Typical Spalling of Concrete Cap.





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Photo #8 – Top View of the Wall Near the End of Section 1.



**Section 2 Photos**

Photo #1- East End of Seawall. Beginning of Section 2.





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Photo #2 – Missing Drain



Missing  
Wellpoint  
Drain

Photo #3 – Stress Cracking in the Cap.



Stress Cracking in the  
Cap

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Photo #4 – Holes in the Vinyl Sheet.

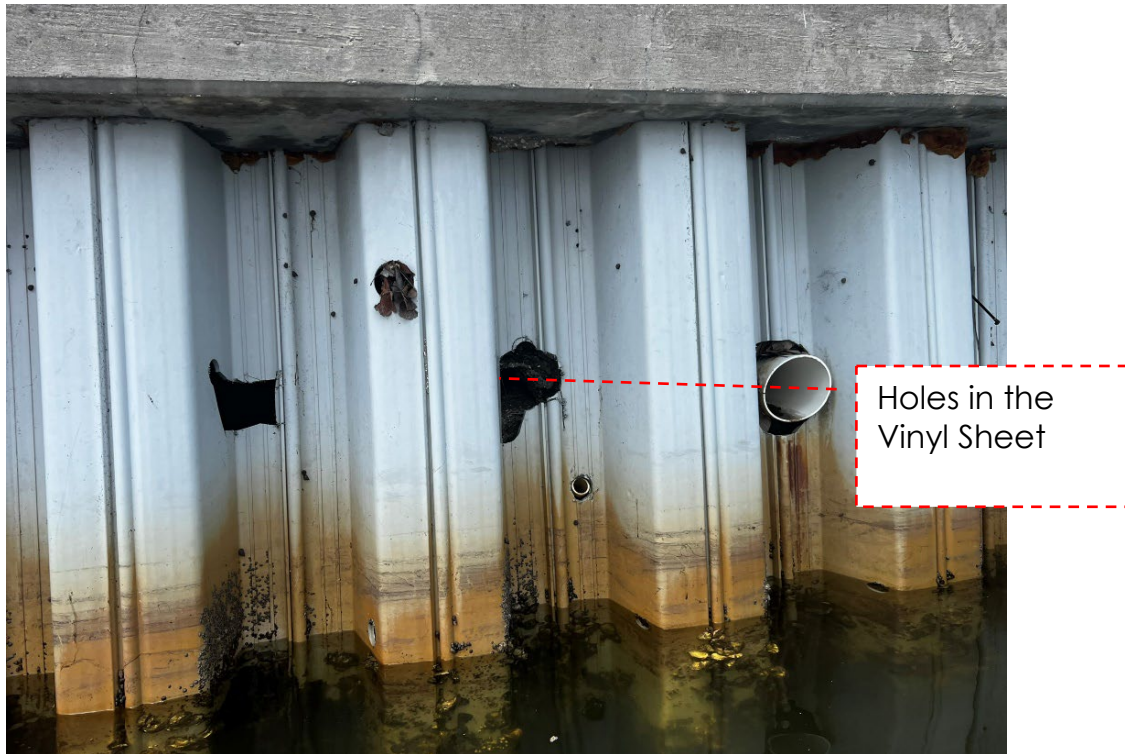
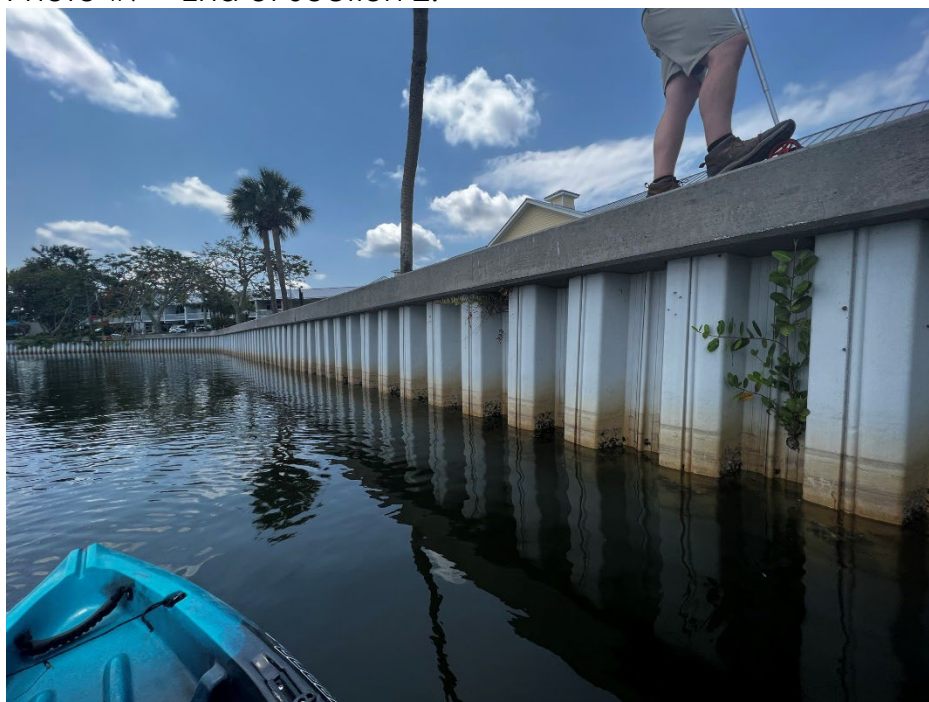


Photo #7 – End of Section 2.





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**Section 3 Photos**

Photo #1- North End of Seawall. Beginning of Section 3.



Photo #2 – Front View.





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Photo #3 – Top View.



Photo #4 – Spalling in the Cap.



Spalling in the  
Cap



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Photo #5 – Spalling in Cap. End of Section 3.



#### Section 4 Photos

Photo #1- East End of Seawall. Beginning of Section 4.





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Photo #2- Cap Tilting Landward.



Photo #3 – Cracking in the Cap.





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Photo #4 – Stress Cracking in the Cap.



Stress Cracking in the Cap

Photo #5 – Missing Drain.



Missing Drain



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Photo #6 – Spalling.

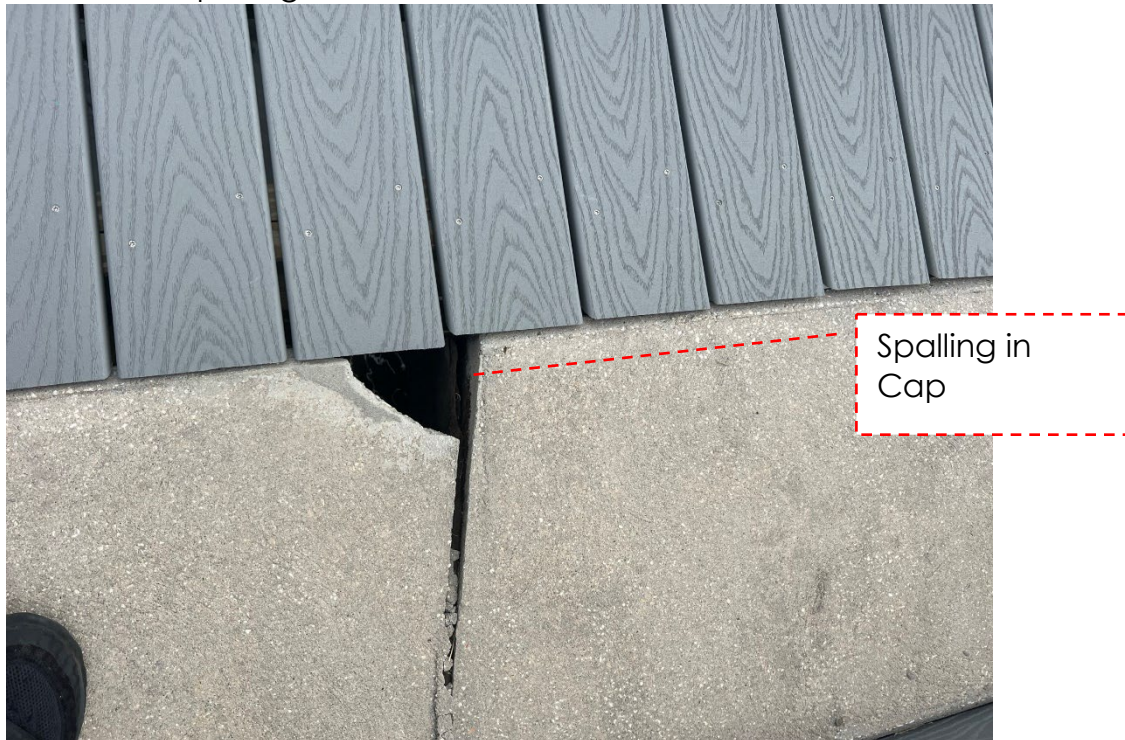


Photo #7 – Top View of the Wall Facing West.



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## Section 5 Photos

Photo #1- Section 5.



Photo #2 – Front View.





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Photo #3 – Front View.

