

*North Boulevard
Community Development District*

Agenda

October 6, 2021

AGENDA

North Boulevard

Community Development District

219 East Livingston Street, Orlando, Florida 32801
Phone: 407-841-5524 – Fax: 407-839-1526

September 29, 2021

**Board of Supervisors
North Boulevard
Community Development District**

Dear Board Members:

The regular meeting of the Board of Supervisors of **North Boulevard Community Development District** will be held **Wednesday, October 6, 2021 at 10:30 AM** at the **Holiday Inn – Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, FL 33880.**

Those members of the public wishing to attend the meeting can do so using the information below:

Zoom Video Link: <https://us06web.zoom.us/j/83469785216>

Zoom Call-In Information: 1-646-876-9923
Meeting ID: 834 6978 5216

Following is the advance agenda for the meeting:

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period (Public comments can be submitted via email to the District Manager at jburns@gmscfl.com prior to the beginning of the meeting)
3. Administration of Oath to Newly Appointed Supervisor Christine Aviles
4. Approval of Minutes of the August 4, 2021 Board of Supervisors Meeting
5. Consideration of Resolution 2022-01 Waiving a Portion of the Rules of Procedure Regarding Notice of District Meetings
6. Consideration of Audit Services Engagement Letter for Fiscal Year 2021 Audit
7. Staff Reports
 - A. Attorney

- i. Memorandum Regarding Wastewater Services and Stormwater Management Needs Analysis

B. Engineer

C. Field Manager's Report

- i. Consideration of Proposal to Add Shade Structures to Existing Playgrounds *(to be provided under separate cover)*
- ii. Consideration of Proposal to Add Fencing to Existing Playgrounds *(to be provided under separate cover)*
- iii. Consideration of Proposal to Add Dog Waste Stations to Select Common Areas *(to be provided under separate cover)*
- iv. Consideration of Proposals for Landscape Enhancements *(to be provided under separate cover)*

D. District Manager's Report

- i. Discussion Regarding Resident Requests to Replace Street Trees
- ii. Approval of Check Register
- iii. Balance Sheet & Income Statement
- iv. Ratification of Series 2019 Requisitions #100 to #103
- v. Reminder That the Landowners' Election is Scheduled for Wednesday, November 3, 2021 @ 11:30 AM at Winter Haven Holiday Inn Meeting Location
 - a) Regular November Board Meeting is Currently Scheduled for 10:30 AM that Same Day

8. Other Business

9. Supervisors Requests and Audience Comments

10. Adjournment

MINUTES

**MINUTES OF MEETING
NORTH BOULEVARD
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the North Boulevard Community Development District was held Wednesday, **August 4, 2021** at 11:30 a.m. at the Holiday Inn – Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, Florida.

Present and constituting a quorum:

Matthew Cassidy
Andrew Rhinehart

Assistant Secretary
Assistant Secretary

Also present were:

Jill Burns
Roy Van Wyk *by Zoom*
Rey Malave
Clayton Smith
Marshall Tindall
Justin Frye
Adam Rhinehart

District Manager, GMS
KE Law
Dewberry
GMS
GMS

FIRST ORDER OF BUSINESS

Roll Call

Ms. Burns called the meeting to order and called the roll. There were two Board members present due to three Supervisors resigning prior to the meeting, so they were unable to constitute a quorum. The remaining two Supervisors have the ability to appoint someone to those vacancies. They appointed Justine Frye to Seat 1, Adam Rhinehart to Seat 2, and Christine Aviles to Seat 3. Two of the three new Board members were sworn in. Ms. Aviles was not present and will be sworn in at a later date.

On MOTION by Mr. Andrew Rhinehart, seconded by Mr. Cassidy, with all in favor, Appointing Justin Frye to Seat 1, was approved.

On MOTION by Mr. Andrew Rhinehart, seconded by Mr. Cassidy, with all in favor, Appointing Adam Rhinehart to Seat 2, was approved.

On MOTION by Mr. Andrew Rhinehart, seconded by Mr. Frye, with all in favor, Appointing Christine Aviles to Seat 3, was approved.

There being four Supervisors present, a quorum was established.

SECOND ORDER OF BUSINESS

Public Comment Period

Ms. Burns opened the floor to public comments concerning items on the agenda and asked that comments be kept to three minutes or less giving everyone opportunity to say something if they wished.

- Resident (Shana Amster): Would like for the HOA Board to be involved with the CDD Board and would like a representative from the HOA to be on the CDD Board and is wondering if that is possible. Ms. Burns explained that after the CDD has been established for six years or when there are at least 250 registered voters within the District, the Board seats will transition over to residents. Until then it is entirely up to the Board members who they decide to appoint.

There being no other comments, the next item followed.

THIRD ORDER OF BUSINESS

Ratification of Joint Letter from Hopping Green & Sams and KE Law Group Regarding District Counsel Representation

Ms. Burns presented the ratification to the Board that was signed by the Chair outside the meeting.

On MOTION by Mr. Frye, seconded by Mr. Andrew Rhinehart, with all in favor, the Joint Letter from Hopping Green & Sams KE Law Group Regarding District Counsel Representation, was ratified.

FOURTH ORDER OF BUSINESS

Consideration of Fee Agreement with KE Law Group

Ms. Burns noted that the terms and rates of this agreement are the same as they were with the previous law firm.

On MOTION by Mr. Andrew Rhinehart, seconded by Mr. Frye, with all in favor, the Fee Agreement with KE Law Group, was approved.

FIFTH ORDER OF BUSINESS

Organizational Matters

- A. Acceptance of Resignations from Scott Shapiro, Rennie Heath, and Patrick Marone**
- B. Appointment of Individuals to Fulfill Board Vacancies with Terms Ending November 2021 and November 2023**
- C. Administration of Oaths to Newly Appointed Supervisors**

These items were completed at the beginning of the meeting. The oath for Supervisor Aviles will be administered at a later date.

D. Consideration of Resolution 2021-06 Electing Officers

Ms. Burns noted that a Chair and Vice Chair will need to be appointed while the remaining Supervisors would be appointed Assistant Secretaries. She also asked that she be named as the Secretary and George Flint as Assistant Secretary. The Board agreed to appoint Justin Frye to the position of Chair and Adam Rhinehart as Vice Chair. Andrew Rhinehart, Matthew Cassidy, and Christine Aviles will act as Assistant Secretaries.

On MOTION by Mr. Andrew Rhinehart, seconded by Mr. Frye, with all in favor, Resolution 2021-06 Electing Officers, was approved.

SIXTH ORDER OF BUSINESS

**Approval of Minutes of the May 5, 2021
Board of Supervisors Meeting**

Ms. Burns presented the minutes from the May 5, 2021 Board of Supervisor's meeting and asked for any comments or corrections. There being none, there was a motion of approval.

On MOTION by Mr. Andrew Rhinehart, seconded by Mr. Adam Rhinehart, with all in favor, the Minutes from the May 5, 2021 Board of Supervisors Meetings, were approved.

SEVENTH ORDER OF BUSINESS

Public Hearings

A. Public Hearing on the Adoption of the Fiscal Year 2022 Budget

Ms. Burns noted that the public hearing was advertised in the paper and mailed notice was sent to the property owners within the community. She then asked for a motion to open the public hearing.

On MOTION by Mr. Frye, seconded by Mr. Andrew Rhinehart, with all in favor, the Public Hearing Opening, was approved.

i. Consideration of Resolution 2021-07 Adoption of the District's Fiscal Year 2022 Budget and Appropriating Funds

Ms. Burns presented the Fiscal Year 2022 budget and reviewed it for the Board. Staff is proposing an increase for the fiscal year starting October 1, 2021 and runs through September 30, 2022. The increase amount is \$139.13 per unit. The main reason for the increases come from field and amenity related expenses.

Ms. Burns opened the floor to public comments and will answer any questions at the end of all the comments.

- Raya Bellow: She has noticed that the landscaping is horrendous and asked how frequently the maintenance people will be coming to maintain landscaping and what changes will the CDD be making going forward.
- Shana Amster: She would like to know the difference between landscape maintenance, landscape replacement/enhancement, and irrigation repairs. Why did website maintenance budget go from \$0 to \$1,200? Why did the streetlight budget go up from \$19,430 to \$26,305? Why are they leasing out a playground? What is the intergovernmental expense? What is involved with the capital reserve? Net assessments and 7%, is that tax? Legal advertisement, what is that? Why are Supervisors being paid when they have to be reported to?

Ms. Burns ran through some of the explanations of the budget to answer the questions that the residents had. The Board had no changes to the budget.

On MOTION by Mr. Andrew Rhinehart, seconded by Mr. Cassidy, with all in favor, Resolution 2021-07 Adopting the District's Fiscal Year 2022 Budget and Appropriating Funds, was approved.

On MOTION by Mr. Andrew Rhinehart, seconded by Mr. Frye, with all in favor, Closing the Public Hearing, was approved.

B. Public Hearing on the Imposition of Operations and Maintenance Special Assessments

Ms. Burns stated that the public hearing has been advertised as well as sent mailed notice to the property owners. This imposes the operations and maintenance assessment based on the budget that the Board has adopted and certifies an assessment roll that has the operations and maintenance and debt assessments listed. This will be sent to the tax collector's office in order to levy the CDD's assessments on the tax bill.

On MOTION by Mr. Andrew Rhinehart, seconded by Mr. Adam Rhinehart, with all in favor, Opening the Public Hearing, was approved.

i. Consideration of Resolution 2021-08 Imposing Special Assessments and Certifying an Assessment Roll

Ms. Burns stated that the resolution can be found in the agenda package and asked for any comments from the public or the Board. There being none, there was a motion of approval.

On MOTION by Mr. Andrew Rhinehart, seconded by Mr. Cassidy, with all in favor, Resolution 2021-08 Imposing Special Assessments and Certifying an Assessment Roll, was approved.

On MOTION by Mr. Andrew Rhinehart, seconded by Mr. Frye, with all in favor, Closing the Public Hearing, was approved.

EIGHTH ORDER OF BUSINESS**Consideration of Resolution 2021-09 Designation of Regular Monthly Meeting Date, Time, and Location for Fiscal Year 2022**

Ms. Burns stated that the schedule found in the agenda packet would contemplate using the same meeting time and dates making it the first Wednesday of each month at 11:30 a.m.

On MOTION by Mr. Andrew Rhinehart, seconded by Mr. Frye, with all in favor, Resolution 2021-09 Designation of Regular Monthly Meeting Date, Time, and Location for Fiscal Year 2022, was approved.

NINTH ORDER OF BUSINESS

Consideration of Resolution 2021-10 Re-Designating the Registered Agent for the District

Ms. Burns noted that this would redesignate the registered agent to be her and her office in Orlando.

On MOTION by Mr. Andrew Rhinehart, seconded by Mr. Adam Rhinehart, with all in favor, Resolution 2021-10 Re-Designating the Registered Agent for the District, was approved.

TENTH ORDER OF BUSINESS

Consideration of Resolution 2021-11 Designating a Date, Time, and Location for a Landowners Meeting and Election

Ms. Burns stated that they are required by statute to announce the date of the landowner's election at least 90 days prior to the election date. She suggested the date of November 3rd at 11:30 a.m. during the regularly scheduled meeting.

On MOTION by Mr. Frye, seconded by Mr. Andrew Rhinehart, with all in favor, Resolution 2021-11 Designating a Date, Time, and Location for a Landowner's Meeting and Election, was approved.

ELEVENTH ORDER OF BUSINESS

Acceptance of Fiscal Year 2020 Audit Report

Ms. Burns presented the report to the Board and stated there were no findings or instances of noncompliance. It was considered a clean audit.

On MOTION by Mr. Frye, seconded by Mr. Andrew Rhinehart, with all in favor, the Fiscal Year 2020 Audit Report, was accepted.

TWELTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Van Wyk had nothing further for the Board at this time, the next item followed.

B. Engineer

There being none, the next item followed.

C. Field Manager's Report

Mr. Tindall went over the field manager's report which can be found in the agenda packet.

i. Consideration of Proposal for Annual Re-Mulching *(to be provided under separate cover)*

The quote from Prince & Sons totaled \$8,075.

On MOTION by Mr. Frye, seconded by Mr. Andrew Rhinehart, with all in favor, Quote from Prince & Sons for Mulch, was approved.

ii. Consideration of Proposal for Adding an Access Gate to Perimeter Fence *(to be provided under separate cover)*

On MOTION by Mr. Frye, seconded by Mr. Andrew Rhinehart, with all in favor, Adding an Access Gate to the Perimeter Gate, was approved.

D. District Manager's Report

i. Approval of Check Register

Ms. Burns presented the check register. The Board had no questions.

On MOTION by Mr. Andrew Rhinehart, seconded by Mr. Frye, with all in favor, the Check Register, was approved.

ii. Balance Sheet and Income Statement

Ms. Burns noted that the financials were included in the agenda package, and that there was no action necessary by the Board. She asked if the Board had any questions, and hearing none, the next item followed.

iii. Ratification of Series 2019 Requisitions #100 to #103

Ms. Burns presented requisitions #100-#103.

On MOTION by Mr. Frye, seconded by Mr. Andrew Rhinehart, with all in favor, the Series 2019 Requisitions #100 to #103 of Series, were ratified.

THIRTEENTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

FOURTEENTH ORDER OF BUSINESS

**Supervisors Requests and
Audience comments**

- Raya Bellow: requested cover for the playground area and requested the installation of a basketball court.
- Tamisha Lopez: complained about a fly problem.
- Shana Amster: requested the installation of a fence around the playground. She would also like to see the installation of Doggie stations around the community.

Staff will work on getting quotes for the requested items and see if they can be fit into the current budget. There is no plan for additional amenities such as a basketball court at that time.

FIFTEENTH ORDER OF BUSINESS

Adjournment

Ms. Burns adjourned the meeting.

On MOTION by Mr. Andrew Rhinehart, seconded by Mr. Frye, with all in favor, the meeting was adjourned.
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Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

RESOLUTION 2022-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE NORTH BOULEVARD COMMUNITY DEVELOPMENT DISTRICT MAKING CERTAIN FINDINGS; WAIVING A PORTION OF RULE 1.3(1), RULES OF PROCEDURE; PROVIDING FOR REASONABLE NOTICE OF BOARD MEETINGS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the North Boulevard Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, and situated within the City of Haines City, Polk County, Florida; and

WHEREAS, the District’s Board of Supervisors (“Board”) holds public meetings, hearings, and workshops (together, “meetings”) for the purpose of conducting District business; and

WHEREAS, Section 189.015, *Florida Statutes*, requires that the District file quarterly, semiannually, or annually a schedule of its regular meetings with the local governing authority or authorities, and publish said notice in accordance with statutory requirements, and such regularly scheduled meetings are required to be listed on the District’s website by Section 189.069(2)(a), *Florida Statutes*; and

WHEREAS, Section 286.011(1), *Florida Statutes*, requires the District to provide reasonable notice of all meetings of its Board; and

WHEREAS, the District previously adopted Rule 1.3(1) of its Rules of Procedure providing, among other things, that “Except in emergencies, or as otherwise required by statute or these Rules, at least seven (7) days, but no more than thirty (30) days public notice shall be given of any public meeting, hearing or workshop of the Board,” and that “Public notice shall be given by publication in a newspaper of general circulation in the District and in the county in which the District is located”; and

WHEREAS, the Board finds that providing the published notice required by Section 189.015, *Florida Statutes*, together with posting meeting dates, times, and locations on the District’s website, constitutes reasonable notice for purposes of Section 286.011(1), *Florida Statutes*; and

WHEREAS, the Board accordingly finds that it is in the District’s best interests to waive the requirement of Rule 1.3(1) that published notice of meetings may not be published more than thirty (30) days before the meeting, and to set forth alternative minimum standards for reasonable notice of Board meetings.

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

SECTION 1. RECITALS. The above stated recitals are true and correct and are hereby incorporated herein by reference.

SECTION 2. FINDINGS. The Board hereby finds providing the published notice required by Section 189.015, *Florida Statutes*, together with posting meeting dates, times, and locations on the District's website, constitutes reasonable notice for purposes of Section 286.011(1), *Florida Statutes*.

SECTION 3. WAIVER. The Board hereby waives the provision of Rule 1.3(1) of the District's Rules of Procedure that the required published notice of meetings may not be published more than thirty (30) days before the meeting. Publication of the quarterly, semiannual, or annual meeting notice as required by Section 189.015, *Florida Statutes*, is deemed to satisfy the requirement for published notice in Rule 1.3(1) of the District's Rules of Procedure for those meetings included in the quarterly, semiannual, or annual notice. This Resolution does not supersede any requirements of the Florida Statutes as to additional published notice required for any meeting or hearing of the District.

SECTION 4. REASONABLE NOTICE.

- A. **Regular meetings.** The District Manager is directed to (a) file quarterly, semiannually, or annually a schedule of its regular meetings with the local governing authority or authorities, and publish said notice in accordance with statutory requirements; (b) post the date, time, and location of all regular meetings on the District's website at least seven (7) days prior to each meeting; and (c) take any other actions as are reasonable under the circumstances to provide notice of meetings.
- B. **Special meetings.** For any meeting not included in the quarterly, semiannual, or annual notice, the District Manager is directed to (a) publish an additional notice at least seven (7) days before said meeting in the manner specified in Rule 1.3(1), and (b) post the date, time, and location on the District's website at least seven (7) days prior to each meeting, and (c) take any other actions as are reasonable under the circumstances to provide notice of meetings.
- C. **Statutorily required notice.** Where the Florida Statutes require published notice of certain meetings or hearings, including but not limited to budget hearings, assessment hearings, rulemaking hearings, and others, the District Manager is directed to strictly comply with such requirements.

SECTION 5. SEVERABILITY. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 6. EFFECTIVE DATE. This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 6th day of October 2021.

ATTEST:

**NORTH BOULEVARD COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

SECTION VI



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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Boca Raton, Florida 33431
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September 22, 2021

Board of Supervisors
North Boulevard Community Development District
c/o GMS - CFL, LLC
219 E. Livingston Street
Orlando, FL 32801

We are pleased to confirm our understanding of the services we are to provide North Boulevard Community Development District, City of Haines City, Florida ("the District") for the fiscal year ended September 30, 2021. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of North Boulevard Community Development District as of and for the fiscal year ended September 30, 2021. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2021 audit.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

- 1) Management's Discussion and Analysis.
- 2) Budgetary comparison schedule

Audit Objectives

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

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

and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

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

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

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

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

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

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you

are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

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

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

Audit Procedures—General

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

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

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

Audit Procedures—Internal Control

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

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

Audit Procedures—Compliance

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

Engagement Administration, Fees, and Other

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

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Furthermore, Grau & Associates agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Auditor acknowledges that the designated public records custodian for the District is the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Grau & Associate's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Grau & Associates, Grau & Associates shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT C/O GOVERNMENTAL MANAGEMENT SERVICES – CENTRAL FLORIDA, LLC, 219 EAST LIVINGSTON STREET ORLANDO, FLORIDA 32801, OR RECORDREQUEST@GMSOFL.COM, PH: (407) 841-5524.

Our fee for these services will not exceed \$4,600 for the September 30, 2021 audit. The fee for each annual renewal will be agreed upon separately.

This agreement provides for a contract period of one year. This agreement may be renewed for three additional one-year terms subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately. If the District agrees to subsequent renewals, the fees for fiscal year 2022, 2023 and 2024 will not exceed \$4,700, \$4,800 and \$4,900, respectively, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

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

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

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

The District may terminate this agreement, with or without cause, upon thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the date of the notice of termination subject to any offsets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2019 peer review report accompanies this letter.

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

Very truly yours,

Grau & Associates



Antonio J. Grau

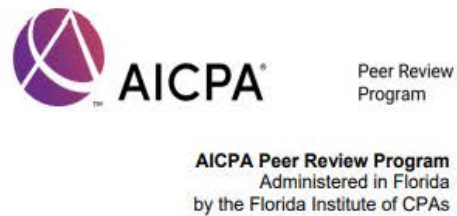
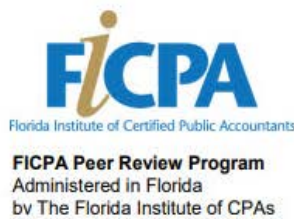
RESPONSE:

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

By: _____

Title: _____

Date: _____



February 20, 2020

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,
FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

SECTION VII

SECTION A

SECTION 1



MEMORANDUM

To: District Manager, District Engineer
From: District Counsel
Date: August 31, 2021
Subject: Wastewater Services and Stormwater Management Needs Analysis
(Chapter 2021-194, Laws of Florida/HB53)

We are writing to inform you of a new law requiring special districts that either own or operate stormwater management systems, stormwater management programs or wastewater services to create a 20-year needs analysis of such system(s). The requirements relating to wastewater services are found in Section 4 of Chapter 2021-194, Laws of Florida, creating Section 403.9301, Florida Statutes, and the requirements relating to stormwater management programs and systems are found in Section 5 of Chapter 2021-194, Laws of Florida, creating Section 403.9302, Florida Statutes (attached hereto for reference).

A brief summary of the new law and its requirements is set forth below. Please feel free to contact us with any questions.

What is required?

The Office of Economic and Demographic Research (“OEDR”) is expected to promulgate additional details about the requirements of the needs analyses. However, certain general requirements are set forth in the new law.

For wastewater services, the needs analysis must include:

- a) A detailed description of the facilities used to provide wastewater services.
- b) The number of current and projected connections and residents served calculated in 5-year increments.
- c) The current and projected service area for wastewater services.
- d) The current and projected cost of providing wastewater services calculated in 5-year increments.
- e) The estimated remaining useful life of each facility or its major components.
- f) The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components.
- g) The local government’s plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap.

For stormwater management programs and stormwater management systems, the needs analysis must include:

- a) A detailed description of the stormwater management program or stormwater management system and its facilities and projects.
- b) The number of current and projected residents served calculated in 5-year increments.



- c) The current and projected service area for the stormwater management program or stormwater management system.
- d) The current and projected cost of providing services calculated in 5-year increments.
- e) The estimated remaining useful life of each facility or its major components.
- f) The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components.
- g) The local government's plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap.

When is the deadline?

For both wastewater and stormwater, the first analysis must be created by **June 30, 2022**, and the analysis must be updated every five (5) years thereafter. The needs analysis, along with the methodology and any supporting data necessary to interpret the results, must be submitted to the county in which the largest portion of the service area or stormwater system is located.

What steps should districts take?

District engineers and district managers should begin by evaluating what information is already available to the district, and what new information may need to be gathered. Each district should approve a work authorization for their district engineer to create the needs analysis report and should consider proposals for any outside consulting or evaluation that may be necessary, though in most cases we expect this will not be required. In order to provide ample time for completion of the necessary needs analysis reports, we recommend presenting these items for board consideration no later than the first quarter of 2022, or as soon thereafter as is practical. OEDR is anticipated to provide further guidelines for the reporting requirements, none of which we expect to be particularly burdensome, and which will likely include information readily available to districts' engineering and/or environmental professionals. Once we receive further guidance, we will supplement this informational memorandum.

CHAPTER 2021-194

Committee Substitute for Committee Substitute for Committee Substitute for House Bill No. 53

An act relating to public works; amending s. 255.0991, F.S.; revising a prohibition relating to any solicitation for construction services paid for with state appropriated funds; amending s. 255.0992, F.S.; revising the definition of the term “public works project”; prohibiting the state or any political subdivision that contracts for a public works project from taking specified action against certain persons that are engaged in a public works project or have submitted a bid for such a project; providing applicability; amending s. 403.928, F.S.; requiring the Office of Economic and Demographic Research to include an analysis of certain expenditures in its annual assessment; creating s. 403.9301, F.S.; providing definitions; requiring counties, municipalities, and special districts that provide wastewater services to develop a needs analysis that includes certain information by a specified date; requiring municipalities and special districts to submit such analyses to a certain county; requiring the county to file a compiled document with the coordinator of the Office of Economic and Demographic Research by a specified date; requiring the office to evaluate the document and include an analysis in its annual assessment; providing applicability; creating s. 403.9302, F.S.; providing definitions; requiring counties, municipalities, and special districts that provide stormwater management to develop a needs analysis that includes certain information by a specified date; requiring municipalities and special districts to submit such analyses to a certain county; requiring the county to file a compiled document with the Secretary of Environmental Protection and the coordinator of the Office of Economic and Demographic Research by a specified date; requiring the office to evaluate the document and include an analysis in its annual assessment; providing applicability; providing a determination and declaration of important state interest; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Subsection (2) of section 255.0991, Florida Statutes, is amended to read:

255.0991 Contracts for construction services; prohibited local government preferences.—

(2) For any a competitive solicitation for construction services paid for with any in which 50 percent or more of the cost will be paid from state-appropriated funds which have been appropriated at the time of the competitive solicitation, a state college, county, municipality, school district, or other political subdivision of the state may not use a local ordinance or regulation to prevent a certified, licensed, or registered contractor,

subcontractor, or material supplier or carrier, from participating in the bidding process that provides a preference based upon:

- (a) ~~The contractor's~~ Maintaining an office or place of business within a particular local jurisdiction;
- (b) ~~The contractor's~~ Hiring employees or subcontractors from within a particular local jurisdiction; or
- (c) ~~The contractor's~~ Prior payment of local taxes, assessments, or duties within a particular local jurisdiction.

Section 2. Paragraph (b) of subsection (1) and subsections (2) and (3) of section 255.0992, Florida Statutes, are amended to read:

255.0992 Public works projects; prohibited governmental actions.—

(1) As used in this section, the term:

(b) “Public works project” means an activity exceeding \$1 million in value that is of which 50 percent or more of the cost will be paid for with any from state-appropriated funds that were appropriated at the time of the competitive solicitation and which consists of the construction, maintenance, repair, renovation, remodeling, or improvement of a building, road, street, sewer, storm drain, water system, site development, irrigation system, reclamation project, gas or electrical distribution system, gas or electrical substation, or other facility, project, or portion thereof that is owned in whole or in part by any political subdivision.

(2)(a) Except as required by federal or state law, the state or any political subdivision that contracts for a public works project may not take the following actions:

(a) Prevent a certified, licensed, or registered contractor, subcontractor, or material supplier or carrier, from participating in the bidding process based on the geographic location of the company headquarters or offices of the contractor, subcontractor, or material supplier or carrier submitting a bid on a public works project or the residences of employees of such contractor, subcontractor, or material supplier or carrier.

(b) Require that a contractor, subcontractor, or material supplier or carrier engaged in a public works such project:

1. Pay employees a predetermined amount of wages or prescribe any wage rate;
2. Provide employees a specified type, amount, or rate of employee benefits;
3. Control, limit, or expand staffing; or

4. Recruit, train, or hire employees from a designated, restricted, or single source.

~~(c)(b) The state or any political subdivision that contracts for a public works project may not~~ Prohibit any contractor, subcontractor, or material supplier or carrier able to perform such work that who is qualified, licensed, or certified as required by state or local law to perform such work from receiving information about public works opportunities or from submitting a bid on the public works project. This paragraph does not apply to vendors listed under ss. 287.133 and 287.134.

(3) This section does not apply to the following:

(a) Contracts executed under chapter 337.

(b) A use authorized by s. 212.055(1) which is approved by a majority vote of the electorate of the county or by a charter amendment approved by a majority vote of the electorate of the county.

Section 3. Paragraph (e) is added to subsection (1) of section 403.928, Florida Statutes, to read:

403.928 Assessment of water resources and conservation lands.—The Office of Economic and Demographic Research shall conduct an annual assessment of Florida's water resources and conservation lands.

(1) WATER RESOURCES.—The assessment must include all of the following:

(e) Beginning with the assessment due January 1, 2022, an analysis of the expenditures necessary to repair, replace, and expand water-related infrastructure. As part of this analysis, the office shall periodically survey public and private utilities.

Section 4. Section 403.9301, Florida Statutes, is created to read:

403.9301 Wastewater services projections.—

(1) The Legislature intends for each county, municipality, or special district providing wastewater services to create a 20-year needs analysis.

(2) As used in this section, the term:

(a) "Domestic wastewater" has the same meaning as provided in s. 367.021.

(b) "Facility" means any equipment, structure, or other property, including sewerage systems and treatment works, used to provide wastewater services.

(c) "Treatment works" has the same meaning as provided in s. 403.031(11).

(d) “Wastewater services” means service to a sewerage system, as defined in s. 403.031(9), or service to domestic wastewater treatment works.

(3) By June 30, 2022, and every 5 years thereafter, each county, municipality, or special district providing wastewater services shall develop a needs analysis for its jurisdiction over the subsequent 20 years. In projecting such needs, each local government shall include the following:

(a) A detailed description of the facilities used to provide wastewater services.

(b) The number of current and projected connections and residents served calculated in 5-year increments.

(c) The current and projected service area for wastewater services.

(d) The current and projected cost of providing wastewater services calculated in 5-year increments.

(e) The estimated remaining useful life of each facility or its major components.

(f) The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components.

(g) The local government’s plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap.

(4) Upon completing the requirements of subsection (3), each municipality or special district shall submit its needs analysis, as well as the methodology and any supporting data necessary to interpret the results, to the county within which the largest portion of its service area is located. Each county shall compile all analyses submitted to it under this subsection into a single document and include its own analysis in the document. The county shall file the compiled document with the coordinator of the Office of Economic and Demographic Research no later than July 31, 2022, and every 5 years thereafter.

(5) The Office of Economic and Demographic Research shall evaluate the compiled documents from the counties for the purpose of developing a statewide analysis for inclusion in the assessment due January 1, 2023, pursuant to s. 403.928.

(6) This section applies to a rural area of opportunity as defined in s. 288.0656 unless the requirements of this section would create an undue economic hardship for the county, municipality, or special district in the rural area of opportunity.

Section 5. Section 403.9302, Florida Statutes, is created to read:

403.9302 Stormwater management projections.—

(1) The Legislature intends for each county, municipality, or special district providing a stormwater management program or stormwater management system to create a 20-year needs analysis.

(2) As used in this section, the term:

(a) “Facility” means any equipment, structure, or other property, including conveyance systems, used or useful in connection with providing a stormwater management program or stormwater management system.

(b) “Stormwater management program” has the same meaning as provided in s. 403.031(15).

(c) “Stormwater management system” has the same meaning as provided in s. 403.031(16).

(3) By June 30, 2022, and every 5 years thereafter, each county, municipality, or special district providing a stormwater management program or stormwater management system shall develop a needs analysis for its jurisdiction over the subsequent 20 years. In projecting such needs, each local government shall include the following:

(a) A detailed description of the stormwater management program or stormwater management system and its facilities and projects.

(b) The number of current and projected residents served calculated in 5-year increments.

(c) The current and projected service area for the stormwater management program or stormwater management system.

(d) The current and projected cost of providing services calculated in 5-year increments.

(e) The estimated remaining useful life of each facility or its major components.

(f) The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components.

(g) The local government’s plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap.

(4) Upon completing the requirements of subsection (3), each municipality or special district shall submit its needs analysis, as well as the

methodology and any supporting data necessary to interpret the results, to the county within which the largest portion of its stormwater management program or stormwater management system is located. Each county shall compile all analyses submitted to it under this subsection into a single document and include its own analysis in the document. The county shall file the compiled document with the Secretary of Environmental Protection and the coordinator of the Office of Economic and Demographic Research no later than July 31, 2022, and every 5 years thereafter.

(5) The Office of Economic and Demographic Research shall evaluate the compiled documents from the counties for the purpose of developing a statewide analysis for inclusion in the assessment due January 1, 2023, pursuant to s. 403.928.

(6) This section applies to a rural area of opportunity as defined in s. 288.0656 unless the requirements of this section would create an undue economic hardship for the county, municipality, or special district in the rural area of opportunity.

Section 6. The Legislature determines and declares that this act fulfills an important state interest.

Section 7. This act shall take effect July 1, 2021.

Approved by the Governor June 29, 2021.

Filed in Office Secretary of State June 29, 2021.

SECTION C

North Boulevard CDD

Field Management Report



October 6th, 2021

Clayton Smith

Field Services Manager

GMS

Complete

Landscaping and General Maintenance



Annual mulch refresh was completed.



Installed “No Parking” signage at Fillmore entrance.



Added Solar lights to towing policy signs at



In Progress

Site Review & Amenity Enhancements



Working with landscaper to address some issues with site detailing and mowing oversights.



Monitoring fence repair after damage from adjacent construction in Citrus Reserve.



Playgrounds were surveyed and proposals are being assembled for fencing and shade.



Upcoming

Landscape Enhancements

- ✚ Landscaping improvements are being planned and proposals collected for best application with budget.
- ✚ Items include grass seed, adding or refreshing plants at entry signs, tree cleanup, and additional sod especially in areas that were never sodded.



Conclusion

For any questions or comments regarding the above information, please contact me by phone at 407-201-1514, or by email at csmith@gmscfl.com. Thank you.

Respectfully,
Clayton Smith

*Section 1-4 will
be provided
under separate
cover.*

SECTION D

SECTION 2

North Boulevard Community Development District

Summary of Checks

July 29, 2021 through September 29, 2021

Bank	Date	Check No.'s		Amount
General Fund	8/11/21	60-63	\$	1,303.50
	8/17/21	64-68	\$	8,197.05
	8/20/21	69	\$	1,517.39
	8/27/21	70-72	\$	3,696.25
	9/14/21	73-74	\$	6,039.83
	9/16/21	75	\$	9,965.00
	9/21/21	76-77	\$	9,151.28
			\$	39,870.30

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YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER
NORTH BOULEVARD GENERAL FUND
BANK A GENERAL FUND

RUN 9/29/21

PAGE 1

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
8/11/21	00019	5/31/21 26	202105 320-53800-49000		*	240.00	
		6/30/21 25	202106 320-53800-49000		*	120.00	
			STRAIGHTEN SIGNAGE POSTS				
			CLEAR TRASH / DEBRIS				
				GMS-CENTRAL FLORIDA LLC			360.00 000060
8/11/21	00010	5/03/21 20982	202105 310-51300-32200		*	500.00	
			AUDIT FYE - 09/30/2020				
				GRAU & ASSOCIATES			500.00 000061
8/11/21	00017	7/26/21 124025	202106 310-51300-31500		*	318.50	
			GEN COUNSEL/MTHLY MEETING				
				HOPPING GREEN & SAMS			318.50 000062
8/11/21	00008	8/01/21 2939	202108 310-51300-35100		*	125.00	
			WEB MAINTENANCE ADA-AGO21				
				VGLOBALTECH			125.00 000063
8/17/21	00021	8/04/21 AR080420	202108 310-51300-11000		*	200.00	
			BOS MEETING 08/04/21				
				ANDREW RHINEHART			200.00 000064
8/17/21	00019	8/01/21 27	202108 310-51300-34000		*	2,916.67	
			MANAGEMENT FEES - AUG 21				
		8/01/21 27	202108 310-51300-51000		*	.39	
			OFFICE SUPPLIES				
		8/01/21 27	202108 310-51300-42000		*	14.36	
			POSTAGE				
		8/01/21 28	202108 320-53800-12000		*	625.00	
			FIELD MANAGEMENT - AUG 21				
				GMS-CENTRAL FLORIDA LLC			3,556.42 000065
8/17/21	00033	8/04/21 JF080420	202108 310-51300-11000		*	200.00	
			BOS MEETING 08/04/21				
				JUSTIN FRYE			200.00 000066
8/17/21	00003	8/04/21 MC080420	202108 310-51300-11000		*	200.00	
			BOS MEETING 08/04/21				
				MATTHEW CASSIDY			200.00 000067
8/17/21	00012	2/25/21 6045149	202102 310-51300-32300		*	4,040.63	
			TRUSTED FEES FY22				
				U.S. BANK			4,040.63 000068
8/20/21	00034	7/31/21 00039850	202107 310-51300-48000		*	1,517.39	
			ASSMNT/FY22 BUDGT.HEARING				
				LOCAL IQ			1,517.39 000069

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YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER
NORTH BOULEVARD GENERAL FUND
BANK A GENERAL FUND

RUN 9/29/21

PAGE 2

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
8/27/21	00032	8/04/21 AR080420	202108 310-51300-11000	BOS MEETING 08/04/21	*	200.00	
				ADAM RHINEHART			200.00 000070
8/27/21	00001	7/01/21 7045	202107 320-53800-46200	LANDSCAPING PH2-JUL 21	*	2,797.00	
		8/01/21 7076	202108 320-53800-46200	LANDSCAPING PH2 - AUG 21	*	699.25	
				CREATIVE ASSOCIATION SERVICES			3,496.25 000071
9/03/21	00034	6/30/21 3933629	202106 310-51300-48000	FINANCE CHARGE	*	8.14	
		6/30/21 3933629	202106 310-51300-48000	FINANCE CHARGE	V	8.14-	
				LOCAL IQ			.00 000072
9/14/21	00019	9/01/21 29	202109 310-51300-34000	MANAGEMENT FEES - SEP 21	*	2,916.67	
		9/01/21 29	202109 310-51300-51000	OFFICE SUPPLIES	*	3.25	
		9/01/21 29	202109 310-51300-42000	POSTAGE	*	12.31	
		9/01/21 29	202109 310-51300-42500	COPIES	*	4.20	
		9/01/21 30	202109 320-53800-12000	FIELD MANAGEMENT - SEP 21	*	625.00	
		9/01/21 30	202109 320-53800-49000	PAYPAL - AUG 21	*	565.40	
				GMS-CENTRAL FLORIDA LLC			4,126.83 000073
9/14/21	00036	9/06/21 191	202108 310-51300-31500	PREP ATND MTG/AGDA/CONFER	*	1,913.00	
				KE LAW GOUP, PLLC			1,913.00 000074
9/16/21	00016	9/10/21 14311	202109 300-15500-10000	FY22 INSURANCE POLICY	*	9,965.00	
				EGIS INSURANCE ADVISORS			9,965.00 000075
9/21/21	00034	3/10/21 1045976	202103 310-51300-48000	NOT.OF BOS MEETING	*	542.50	
				LOCAL IQ			542.50 000076
9/21/21	00031	8/04/21 4651835	202108 300-15500-10000	FY22 ADMI 1% DEBT ADMI FE	*	8,608.78	
				POLK COUNTY PROPERTY APPRAISER			8,608.78 000077
				TOTAL FOR BANK A		39,870.30	

NOBU NORTH BOULEVAR IARAUJO

AP300R
*** CHECK NOS. 000060-000077

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER
NORTH BOULEVARD GENERAL FUND
BANK A GENERAL FUND

RUN 9/29/21

PAGE 3

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
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TOTAL FOR REGISTER						39,870.30	
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NOBU NORTH BOULEVAR IARAUJO

SECTION 3

North Boulevard
Community Development District

Unaudited Financial Reporting
August 31, 2021



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North Boulevard
Community Development District
Combined Balance Sheet
August 31, 2021

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
Cash:				
Operating Account	\$ 123,612	\$ -	\$ -	\$ 123,612
Investments:				
<u>Series 2017</u>				
Reserve	\$ -	\$ 124,075	\$ -	\$ 124,075
Revenue	\$ -	\$ 108,084	\$ -	\$ 108,084
Prepayment	\$ -	\$ 1,899	\$ -	\$ 1,899
Redemption	\$ -	\$ 723	\$ -	\$ 723
Construction	\$ -		\$ 5,895	\$ 5,895
<u>Series 2019</u>				
Reserve	\$ -	\$ 107,897	\$ -	\$ 107,897
Revenue	\$ -	\$ 115,117	\$ -	\$ 115,117
Prepayment	\$ -	\$ 35,028	\$ -	\$ 35,028
Construction	\$ -	\$ -	\$ 35,267	\$ 35,267
Prepaid Expenses	\$ 8,609	\$ -	\$ -	\$ 8,609
Deposits	\$ 960	\$ -	\$ -	\$ 960
Total Assets	\$ 133,181	\$ 492,822	\$ 41,162	\$ 667,165
Liabilities:				
Accounts Payable	\$ 11,064	\$ -	\$ -	\$ 11,064
Total Liabilities	\$ 11,064	\$ -	\$ -	\$ 11,064
Fund Balance:				
Assigned For:				
Debt Service - Series 2017	\$ -	\$ 234,780	\$ -	\$ 234,780
Debt Service - Series 2019		\$ 258,042		\$ 258,042
Restricted For:				
Capital Projects - Series 2017	\$ -	\$ -	\$ 5,895	\$ 5,895
Capital Projects - Series 2019			\$ 35,267	\$ 35,267
Unassigned	\$ 113,508	\$ -	\$ -	\$ 113,508
Total Fund Balances	\$ 122,117	\$ 492,822	\$ 41,162	\$ 656,101
Total Liabilities & Fund Balance	\$ 133,181	\$ 492,822	\$ 41,162	\$ 667,165

North Boulevard
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending August 31, 2021

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/21	Thru 08/31/21	Variance
Revenues:				
Assessments - Tax Roll	\$ 282,310	\$ 282,310	\$ 274,490	\$ (7,820)
Interest	\$ 1,000	\$ 917	\$ -	\$ (917)
Other Income	\$ -	\$ -	\$ 120	\$ 120
Total Revenues	\$ 283,310	\$ 283,226	\$ 274,610	\$ (8,616)
Expenditures:				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 12,000	\$ 11,000	\$ 4,400	\$ 6,600
Engineering Fees	\$ 15,000	\$ 13,750	\$ 403	\$ 13,348
Dissemination Agent	\$ 6,500	\$ 6,500	\$ 6,500	\$ -
District Counsel	\$ 15,000	\$ 13,750	\$ 8,826	\$ 4,924
Assessment Administration	\$ 12,500	\$ 12,500	\$ 12,500	\$ -
Reamortization Schedules	\$ 500	\$ 250	\$ 250	\$ -
Annual Audit	\$ 6,000	\$ 4,526	\$ 4,526	\$ -
Trustee Fees	\$ 6,000	\$ 9,415	\$ 9,415	\$ -
Management Fees	\$ 25,000	\$ 25,000	\$ 30,417	\$ (5,417)
Information Technology	\$ 2,700	\$ 2,475	\$ 1,975	\$ 500
Postage & Delivery	\$ 300	\$ 275	\$ 508	\$ (233)
Telephone	\$ 200	\$ 183	\$ -	\$ 183
Printing & Binding	\$ 1,400	\$ 1,283	\$ 15	\$ 1,268
Travel Per Diem	\$ 500	\$ -	\$ -	\$ -
Insurance	\$ 6,176	\$ 6,176	\$ 5,920	\$ 256
Legal Advertising	\$ 5,000	\$ 5,000	\$ 5,153	\$ (153)
Property Taxes	\$ 200	\$ -	\$ -	\$ -
Contingency	\$ 8,675	\$ 7,952	\$ 874	\$ 7,078
Office Supplies	\$ -	\$ -	\$ 19	\$ (19)
Dues, Licenses & Fees	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 123,826	\$ 120,210	\$ 91,876	\$ 28,335

North Boulevard

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2021

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/21	Thru 08/31/21	Variance
<u>Operation and Maintenance</u>				
Field Expenses				
Field Management	\$ 5,000	\$ 5,000	\$ 5,625	\$ (625)
Electric	\$ -	\$ -	\$ 2,634	\$ (2,634)
Streetlights	\$ 19,430	\$ 17,811	\$ 15,762	\$ 2,049
Property Insurance	\$ 5,894	\$ 5,894	\$ 3,708	\$ 2,186
Landscape Maintenance	\$ 55,500	\$ 50,875	\$ 41,444	\$ 9,431
Landscape Replacement	\$ 4,000	\$ 3,667	\$ -	\$ 3,667
Irrigation Repairs	\$ 2,000	\$ 2,000	\$ 3,916	\$ (1,916)
Storm Cleanup & Repairs	\$ 15,000	\$ -	\$ -	\$ -
Contingency	\$ 3,981	\$ 3,649	\$ 3,960	\$ (311)
Subtotal	\$ 110,805	\$ 88,896	\$ 77,050	\$ 11,846
Amenity Expenses				
Inter-Governmental Expense	\$ 42,384	\$ 42,384	\$ 50,263	\$ (7,880)
Playground Lease	\$ 6,295	\$ 5,770	\$ 5,880	\$ (110)
Subtotal	\$ 48,679	\$ 48,154	\$ 56,143	\$ (7,989)
Total O&M Expenses:	\$ 159,484	\$ 137,050	\$ 133,193	\$ 3,856
Total Expenditures	\$ 283,310	\$ 257,260	\$ 225,069	\$ 32,191
Excess Revenues (Expenditures)	\$ -		\$ 49,541	
Fund Balance - Beginning	\$ -		\$ 72,576	
Fund Balance - Ending	\$ -		\$ 122,117	

North Boulevard

Community Development District

Debt Service Fund - Series 2017

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2021

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/21	Thru 08/31/21	Variance
Revenues:				
Assessments - Tax Roll	\$ 334,144	\$ 334,144	\$ 251,008	\$ (83,136)
Interest	\$ -	\$ -	\$ 10	\$ 10
Total Revenues	\$ 334,144	\$ 334,144	\$ 251,018	\$ (83,126)
Expenditures:				
Interest Expense 11/1	\$ 88,456	\$ 88,456	\$ 88,456	\$ -
Principal Expense 5/1	\$ 70,000	\$ 70,000	\$ 70,000	\$ -
Interest Expense 5/1	\$ 88,456	\$ 88,457	\$ 88,457	\$ -
Total Expenditures	\$ 246,913	\$ 246,913	\$ 246,913	\$ -
Excess Revenues (Expenditures)	\$ 87,231		\$ 4,105	
Fund Balance - Beginning	\$ -		\$ 230,675	
Fund Balance - Ending	\$ 87,231		\$ 234,780	

North Boulevard

Community Development District

Debt Service Fund - Series 2019

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2021

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/21	Thru 08/31/21	Variance
Revenues:				
Assessments - Tax Roll	\$ 353,947	\$ 353,947	\$ 232,882	\$ (121,065)
Assessments - Prepayments	\$ -	\$ -	\$ 107,734	\$ 107,734
Assessments - Lot Closings	\$ -	\$ -	\$ 1,418	\$ 1,418
Other Assessments	\$ -	\$ -	\$ 16,119	\$ 16,119
Interest	\$ -	\$ -	\$ 16	\$ 16
Total Revenues	\$ 353,947	\$ 353,947	\$ 358,169	\$ 4,222
Expenditures:				
Interest Expense 11/1	\$ 100,428	\$ 100,428	\$ 91,903	\$ 8,525
Principal Expense 11/1	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
Special Call 11/1	\$ 40,000	\$ 40,000	\$ 155,000	\$ (115,000)
Interest Expense 2/1	\$ -	\$ -	\$ 2,097	\$ (2,097)
Special Call 2/1	\$ -	\$ -	\$ 155,000	\$ (155,000)
Interest Expense 5/1	\$ 99,259	\$ 99,259	\$ 83,197	\$ 16,063
Special Call 5/1	\$ -	\$ -	\$ 55,000	\$ (55,000)
Interest Expense 8/1	\$ -	\$ -	\$ 70	\$ (70)
Special Call 5/1	\$ -	\$ -	\$ 5,000	\$ (5,000)
Total Expenditures	\$ 254,688	\$ 254,688	\$ 562,267	\$ (307,580)
Other Financing Sources:				
Transfer In/(Out)	\$ -	\$ -	\$ (108,750)	\$ (108,750)
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ (108,750)	\$ (108,750)
Excess Revenues (Expenditures)	\$ 99,259		\$ (312,848)	
Fund Balance - Beginning	\$ -		\$ 570,891	
Fund Balance - Ending	\$ 99,259		\$ 258,042	

North Boulevard
Community Development District
Capital Projects Fund - Series 2017
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending August 31, 2021

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/21	Thru 08/31/21	Variance
Revenues:				
Interest	\$ -	\$ -	\$ 0	\$ 0
Total Revenues	\$ -	\$ -	\$ 0	\$ 0
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ -		\$ 0	
Fund Balance - Beginning	\$ -		\$ 5,894	
Fund Balance - Ending	\$ -		\$ 5,895	

North Boulevard
Community Development District
Capital Projects Fund - Series 2019
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending August 31, 2021

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/21	Thru 08/31/21	Variance
Revenues:				
Interest	\$ -	\$ -	\$ 2	\$ 2
Total Revenues	\$ -	\$ -	\$ 2	\$ 2
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ 76,253	\$ (76,253)
Total Expenditures	\$ -	\$ -	\$ 76,253	\$ (76,253)
Other Financing Sources:				
Transfer In/(Out)	\$ -	\$ -	\$ 108,750	\$ 108,750
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 108,750	\$ 108,750
Excess Revenues (Expenditures)	\$ -		\$ 32,500	
Fund Balance - Beginning	\$ -		\$ 2,767	
Fund Balance - Ending	\$ -		\$ 35,267	

North Boulevard
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Assessments - Tax Roll	\$ -	\$ 208	\$ -	\$ 249,226	\$ 5,619	\$ 5,045	\$ 4,459	\$ 3,606	\$ 6,327	\$ -	\$ -	\$ -	\$ 274,490
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 208	\$ -	\$ 249,226	\$ 5,619	\$ 5,105	\$ 4,489	\$ 3,606	\$ 6,327	\$ 30	\$ -	\$ -	\$ 274,610
Expenditures:													
<u>General & Administrative:</u>													
Supervisor Fees	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 800	\$ -	\$ 800	\$ -	\$ -	\$ 800	\$ -	\$ 4,400
Engineering Fees	\$ -	\$ -	\$ -	\$ -	\$ 153	\$ -	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ 403
Dissemination Agent	\$ 6,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,500
District Counsel	\$ 1,547	\$ 299	\$ 480	\$ 998	\$ 973	\$ 733	\$ 478	\$ 1,087	\$ 319	\$ -	\$ 1,913	\$ -	\$ 8,826
Assessment Administration	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,500
Reamortization Schedules	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250
Annual Audit	\$ -	\$ 1,026	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 4,526
Trustee Fees	\$ 1,657	\$ 3,717	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,041	\$ -	\$ -	\$ -	\$ -	\$ 9,415
Management Fees	\$ 2,083	\$ 2,083	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ -	\$ 30,417
Information Technology	\$ 125	\$ 250	\$ 300	\$ 125	\$ 125	\$ 425	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ -	\$ 1,975
Postage & Delivery	\$ 196	\$ 101	\$ -	\$ 2	\$ -	\$ 143	\$ 1	\$ 23	\$ 20	\$ 9	\$ 14	\$ -	\$ 508
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Printing & Binding	\$ -	\$ -	\$ -	\$ -	\$ 7	\$ 6	\$ 1	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ 15
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ 5,920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,920
Legal Advertising	\$ 1,021	\$ -	\$ -	\$ 1,174	\$ 543	\$ -	\$ 356	\$ 543	\$ -	\$ 1,517	\$ -	\$ -	\$ 5,153
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ 108	\$ 8	\$ 8	\$ -	\$ 874
Office Supplies	\$ -	\$ -	\$ -	\$ 0	\$ 3	\$ 9	\$ 3	\$ 0	\$ 4	\$ 1	\$ 0	\$ -	\$ 19
Dues, Licenses & Fees	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative:	\$ 31,723	\$ 7,727	\$ 4,197	\$ 6,215	\$ 5,719	\$ 8,032	\$ 4,130	\$ 10,285	\$ 3,493	\$ 4,577	\$ 5,777	\$ -	\$ 91,876

North Boulevard
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<i>Operation and Maintenance</i>													
Field Expenses													
Field Management	\$ -	\$ -	\$ 625	\$ 625	\$ 625	\$ 625	\$ 625	\$ 625	\$ 625	\$ 625	\$ 625	\$ -	\$ 5,625
Electric	\$ -	\$ -	\$ 75	\$ -	\$ 532	\$ 259	\$ 270	\$ 438	\$ 325	\$ 365	\$ 370	\$ -	\$ 2,634
Streetlights	\$ -	\$ 3,023	\$ -	\$ -	\$ 3,037	\$ 1,611	\$ 1,614	\$ 1,611	\$ 1,628	\$ 1,634	\$ 1,604	\$ -	\$ 15,762
Property Insurance	\$ 3,708	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,708
Landscape Maintenance	\$ 4,622	\$ 4,622	\$ 4,622	\$ 4,622	\$ 4,622	\$ 4,622	\$ 4,622	\$ 2,797	\$ 2,797	\$ 2,797	\$ 699	\$ -	\$ 41,444
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Irrigation Repairs	\$ -	\$ 201	\$ -	\$ -	\$ -	\$ -	\$ 3,715	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,916
Storm Cleanup & Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ 450	\$ 150	\$ -	\$ -	\$ 3,000	\$ 240	\$ 120	\$ -	\$ -	\$ -	\$ 3,960
Subtotal	\$ 8,330	\$ 7,846	\$ 5,772	\$ 5,397	\$ 8,816	\$ 7,117	\$ 13,846	\$ 5,711	\$ 5,495	\$ 5,421	\$ 3,299	\$ -	\$ 77,050
Amenity Expenses													
Inter-Governmental Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,263	\$ -	\$ -	\$ -	\$ -	\$ 50,263
Playground Lease	\$ 525	\$ 525	\$ 525	\$ 603	\$ 556	\$ 525	\$ 525	\$ 525	\$ 525	\$ 525	\$ 525	\$ -	\$ 5,880
Subtotal	\$ 525	\$ 525	\$ 525	\$ 603	\$ 556	\$ 525	\$ 525	\$ 50,788	\$ 525	\$ 525	\$ 525	\$ -	\$ 56,143
Total O&M Expenses:	\$ 8,855	\$ 8,370	\$ 6,297	\$ 6,000	\$ 9,371	\$ 7,642	\$ 14,371	\$ 56,499	\$ 6,020	\$ 5,946	\$ 3,823	\$ -	\$ 133,193
Total Expenditures	\$ 40,578	\$ 16,097	\$ 10,493	\$ 12,215	\$ 15,090	\$ 15,674	\$ 18,500	\$ 66,784	\$ 9,513	\$ 10,522	\$ 9,601	\$ -	\$ 225,069
Excess Revenues (Expenditures)	\$ (40,578)	\$ (15,890)	\$ (10,493)	\$ 237,011	\$ (9,471)	\$ (10,569)	\$ (14,011)	\$ (63,179)	\$ (3,186)	\$ (10,492)	\$ (9,601)	\$ -	\$ 49,541

North Boulevard
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2021

\$ 303,560.04 \$ 277,646.12 \$ 257,595.86 \$ 838,802.02
\$ 282,310.84 \$ 258,210.89 \$ 239,564.15 \$ 780,085.88

ON ROLL ASSESSMENTS

36.19% 33.10% 30.71% 100.00%

<i>Date</i>	<i>Distribution</i>	<i>Gross Amount</i>	<i>Commissions</i>	<i>Discount/Penalty</i>	<i>Interest</i>	<i>Net Receipts</i>	<i>O&M Portion</i>	<i>2017 Debt Service Portion</i>	<i>2019 Debt Service Portion</i>	<i>Total</i>
11/20/20	ACH	\$618.30	(\$11.72)	(\$32.46)	\$0.00	\$574.12	\$207.77	\$190.04	\$176.31	\$574.12
1/15/21	ACH	\$739,463.00	(\$14,228.66)	(\$28,030.23)	\$0.00	\$697,204.11	\$252,316.17	\$230,776.76	\$214,111.18	\$697,204.11
1/31/21	1% Fee Adj	(\$8,537.93)	\$0.00	\$0.00	\$0.00	(\$8,537.93)	(\$3,089.85)	(\$2,826.08)	(\$2,622.00)	(\$8,537.93)
02/01/21	ACH	\$0.00	\$0.00	\$0.00	\$51.06	\$51.06	\$51.06	\$0.00	\$0.00	\$51.06
02/16/21	ACH	\$15,700.37	(\$314.01)	\$0.00	\$0.00	\$15,386.36	\$5,568.28	\$5,092.93	\$4,725.15	\$15,386.36
03/15/21	ACH	\$14,223.74	(\$284.47)	\$0.00	\$0.00	\$13,939.27	\$5,044.58	\$4,613.94	\$4,280.75	\$13,939.27
04/15/21	ACH	\$12,565.04	(\$251.30)	\$0.00	\$0.00	\$12,313.74	\$4,456.31	\$4,075.89	\$3,781.55	\$12,313.75
04/30/21	ACH	\$0.00	\$0.00	\$0.00	\$2.78	\$2.78	\$2.78	\$0.00	\$0.00	\$2.78
05/14/21	ACH	\$10,166.78	(\$203.34)	\$0.00	\$0.00	\$9,963.44	\$3,605.74	\$3,297.93	\$3,059.77	\$9,963.44
06/15/21	ACH	\$4,728.67	(\$97.41)	\$141.86	\$0.00	\$4,773.12	\$1,727.38	\$1,579.92	\$1,465.82	\$4,773.12
06/23/21	ACH	\$12,968.69	(\$259.37)	\$0.00	\$0.00	\$12,709.32	\$4,599.47	\$4,206.83	\$3,903.03	\$12,709.33
TOTAL		\$ 801,896.66	\$ (15,650.28)	\$ (27,920.83)	\$ 53.84	\$ 758,379.39	\$ 274,489.69	\$ 251,008.16	\$ 232,881.56	\$ 758,379.41

97%	Net Percent Collected
\$ 21,706.49	Balance Remaining to Collect

SECTION 4

EXHIBIT C

FORMS OF REQUISITIONS

NORTH BOULEVARD COMMUNITY DEVELOPMENT DISTRICT SPECIAL ASSESSMENT BONDS, SERIES 2019 (Acquisition and Construction)

The undersigned, a Responsible Officer of the North Boulevard Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture from the District to U.S. Bank National Association, as successor trustee (the "Trustee"), dated as of October 1, 2017 as supplemented by that certain Second Supplemental Trust Indenture dated as of January 1, 2019 (collectively, the "Series 2019 Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Series 2019 Indenture):

- (A) Requisition Number: 100
- (B) Identify Acquisition Agreement, if applicable;
- (C) Name of Payee pursuant to Acquisition Agreement: Hopping Green & Sams
- (D) Amount Payable: \$1,040.50
- (E) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments): Invoice # 121261 - Phase 1 Construction services for February 2021
- (F) Fund or Account and subaccount, if any, from which disbursement to be made:

Series 2019 Acquisition and Construction Account of the Acquisition and Construction Fund.

The undersigned hereby certifies that:

1. obligations in the stated amount set forth above have been incurred by the District,
2. each disbursement set forth above is a proper charge against the Series 2019 Acquisition and Construction Account; and
3. each disbursement set forth above was incurred in connection with the Cost of the Series 2019 Project.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Attached hereto are copies of the invoice(s) from the vendor of the property acquired or the services rendered with respect to which disbursement is hereby requested.

NORTH BOULEVARD COMMUNITY
DEVELOPMENT DISTRICT

By: [Signature]
Responsible Officer

Date: 4-30-09

**CONSULTING ENGINEER'S APPROVAL FOR
NON-COST OF ISSUANCE OR [NON-OPERATING COSTS REQUESTS ONLY]**

The undersigned Consulting Engineer hereby certifies that this disbursement is for the Cost of the Series 2019 Project and is consistent with: (i) the Acquisition Agreement; and (ii) the report of the Consulting Engineer, as such report shall have been amended or modified.

D - Wason
Consulting Engineer

Date: 4-29-21

Hoppins Green
Req 100
\$ 1,040.50

EXHIBIT C

FORMS OF REQUISITIONS

NORTH BOULEVARD COMMUNITY DEVELOPMENT DISTRICT SPECIAL ASSESSMENT BONDS, SERIES 2019 (Acquisition and Construction)

The undersigned, a Responsible Officer of the North Boulevard Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture from the District to U.S. Bank National Association, as successor trustee (the "Trustee"), dated as of October 1, 2017 as supplemented by that certain Second Supplemental Trust Indenture dated as of January 1, 2019 (collectively, the "Series 2019 Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Series 2019 Indenture):

- (A) Requisition Number: 101
- (B) Identify Acquisition Agreement, if applicable;
- (C) Name of Payee pursuant to Acquisition Agreement: Hopping Green & Sams
- (D) Amount Payable: \$80.00
- (E) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments): Invoice # 121766 - Phase 2 Construction for March 2021
- (F) Fund or Account and subaccount, if any, from which disbursement to be made:

Series 2019 Acquisition and Construction Account of the Acquisition and Construction Fund.

The undersigned hereby certifies that:

1. obligations in the stated amount set forth above have been incurred by the District,
2. each disbursement set forth above is a proper charge against the Series 2019 Acquisition and Construction Account; and
3. each disbursement set forth above was incurred in connection with the Cost of the Series 2019 Project.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Attached hereto are copies of the invoice(s) from the vendor of the property acquired or the services rendered with respect to which disbursement is hereby requested.

NORTH BOULEVARD COMMUNITY
DEVELOPMENT DISTRICT

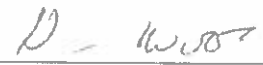
By: 

Responsible Officer

Date: 4-30-21

**CONSULTING ENGINEER'S APPROVAL FOR
NON-COST OF ISSUANCE OR [NON-OPERATING COSTS REQUESTS ONLY]**

The undersigned Consulting Engineer hereby certifies that this disbursement is for the Cost of the Series 2019 Project and is consistent with: (i) the Acquisition Agreement; and (ii) the report of the Consulting Engineer, as such report shall have been amended or modified.


Consulting Engineer

Date: 4-29-21

Hopping Green
Reg 101
\$ 80.00

EXHIBIT C

FORMS OF REQUISITIONS

NORTH BOULEVARD COMMUNITY DEVELOPMENT DISTRICT SPECIAL ASSESSMENT BONDS, SERIES 2019 (Acquisition and Construction)

The undersigned, a Responsible Officer of the North Boulevard Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture from the District to U.S. Bank National Association, as successor trustee (the "Trustee"), dated as of October 1, 2017 as supplemented by that certain Second Supplemental Trust Indenture dated as of January 1, 2019 (collectively, the "Series 2019 Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Series 2019 Indenture):

- (A) Requisition Number: 102
- (B) Identify Acquisition Agreement, if applicable;
- (C) Name of Payee pursuant to Acquisition Agreement: Hopping Green & Sams
- (D) Amount Payable: \$69.70
- (E) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments): Invoice # 122959 - Phase 2 Recording Fee
- (F) Fund or Account and subaccount, if any, from which disbursement to be made:

Series 2019 Acquisition and Construction Account of the Acquisition and Construction Fund.

The undersigned hereby certifies that:

1. obligations in the stated amount set forth above have been incurred by the District,
2. each disbursement set forth above is a proper charge against the Series 2019 Acquisition and Construction Account; and
3. each disbursement set forth above was incurred in connection with the Cost of the Series 2019 Project.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Attached hereto are copies of the invoice(s) from the vendor of the property acquired or the services rendered with respect to which disbursement is hereby requested.

NORTH BOULEVARD COMMUNITY
DEVELOPMENT DISTRICT

By: [Signature]
Responsible Officer

Date: 6/24/21

**CONSULTING ENGINEER'S APPROVAL FOR
NON-COST OF ISSUANCE OR [NON-OPERATING COSTS REQUESTS ONLY]**

The undersigned Consulting Engineer hereby certifies that this disbursement is for the Cost of the Series 2019 Project and is consistent with: (i) the Acquisition Agreement; and (ii) the report of the Consulting Engineer, as such report shall have been amended or modified.

D - Wood
Consulting Engineer

Date: 6-22-21

Hopping Green

Ry 102

\$ 69.70

EXHIBIT C

FORMS OF REQUISITIONS

NORTH BOULEVARD COMMUNITY DEVELOPMENT DISTRICT SPECIAL ASSESSMENT BONDS, SERIES 2019 (Acquisition and Construction)

The undersigned, a Responsible Officer of the North Boulevard Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture from the District to U.S. Bank National Association, as successor trustee (the "Trustee"), dated as of October 1, 2017 as supplemented by that certain Second Supplemental Trust Indenture dated as of January 1, 2019 (collectively, the "Series 2019 Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Series 2019 Indenture):

- (A) Requisition Number: 103
- (B) Identify Acquisition Agreement, if applicable;
- (C) Name of Payee pursuant to Acquisition Agreement: Wood & Associates Engineering LLC
- (D) Amount Payable: \$62.50
- (E) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments): Invoice # 1166 - Review and approve Requisitions from 3/22/21 - 6/20/21
- (F) Fund or Account and subaccount, if any, from which disbursement to be made:

Series 2019 Acquisition and Construction Account of the Acquisition and Construction Fund.

The undersigned hereby certifies that:

- 1. obligations in the stated amount set forth above have been incurred by the District,
- 2. each disbursement set forth above is a proper charge against the Series 2019 Acquisition and Construction Account; and
- 3. each disbursement set forth above was incurred in connection with the Cost of the Series 2019 Project.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Attached hereto are copies of the invoice(s) from the vendor of the property acquired or the services rendered with respect to which disbursement is hereby requested.

NORTH BOULEVARD COMMUNITY
DEVELOPMENT DISTRICT

By:



Responsible Officer

Date:

7/15/21

**CONSULTING ENGINEER'S APPROVAL FOR
NON-COST OF ISSUANCE OR [NON-OPERATING COSTS REQUESTS ONLY]**

The undersigned Consulting Engineer hereby certifies that this disbursement is for the Cost of the Series 2019 Project and is consistent with: (i) the Acquisition Agreement; and (ii) the report of the Consulting Engineer, as such report shall have been amended or modified.

Wood & Associates

Reg 103

\$ 62.50



Consulting Engineer

Date:

7-13-21