

*North Boulevard
Community Development District*

Agenda

October 17, 2023

AGENDA

North Boulevard

Community Development District

219 East Livingston Street, Orlando, Florida 32801

Phone: 407-841-5524 – Fax: 407-839-1526

October 10, 2023

**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 **Thursday, October 17, 2023 at 11:30 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:

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the August 17, 2023 Board of Supervisors Meeting
4. Consideration of Dewberry Work Authorization for Fiscal Year 2024 Engineering Services
5. Consideration of Fiscal Year 2023 Audit Engagement Letter from Grau & Associates
6. Consideration of Resolution 2024-01 Amending the Fiscal Year 2023 Budget
7. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. Field Manager's Report
 - D. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet & Income Statement
8. Other Business
9. Supervisors Requests and Audience Comments
10. Adjournment

Sincerely,

Tricia L. Adams

Tricia L. Adams,
District Manager

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 Thursday, **August 17, 2023** at 10:30 a.m. at the Holiday Inn – Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, Florida and by Zoom.

Present and constituting a quorum:

Adam Rhinehart
Lindsey Roden
Bobbie Henley
Emily Cassidy
Jessica Petrucci

Chairman
Vice Chairperson
Assistant Secretary
Assistant Secretary
Assistant Secretary

Also present were:

Tricia Adams
Roy Van Wyk
Chance Arrington *by Zoom*
Marshall Tindall

District Manager, GMS
District Counsel, KVV Law
District Engineer, Dewberry
Field Services, GMS

FIRST ORDER OF BUSINESS

Roll Call

Ms. Adams called the meeting to order and called the roll. There were five Board members in attendance constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

Ms. Adams stated there were no members of the public in attendance and no members of the public joining via Zoom.

THIRD ORDER OF BUSINESS

**Approval of Minutes of the July 20, 2023
Board of Supervisors Meeting**

Ms. Adams presented the minutes from the July 20, 2023 Board of Supervisor's meeting. The meeting minutes have been reviewed by District Counsel and District Management Staff. The Board had no changes, corrections, or comments on the minutes.

On MOTION by Ms. Henley, seconded by Ms. Roden, with all in favor, the Minutes of the July 20, 2023 Board of Supervisors Meeting, were approved.

FOURTH ORDER OF BUSINESS

Public Hearing

A. Fiscal Year 2024 Budget

Ms. Adams asked for a motion to open the public hearing.

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

Ms. Adams stated there were no members of the public present nor present via Zoom. She asked for a motion to close the public hearing.

On MOTION by Ms. Roden, seconded by Ms. Henley, with all in favor, Closing the Public Hearing, was approved.

i. Public Comment

There being no comments, the next item followed.

ii. Consideration of Resolution 2023-06 Adopting the Fiscal Year 2024 Budget and Relating to the Annual Appropriations

Ms. Adams stated on page 15 of your agenda packet is Resolution 2023-06 approving and adopting this resolution will approve your Fiscal Year 2024 budget. She noted it also has provisions for appropriations as well as provisions for amending the budget. She stated included is an attached to Resolution 2023-06 on page 18 that is an updated draft of the proposed budget. The budget has been updated to include the actuals through June 2023. There have been no other substantive changes to the budget but as amenity expenses increased with the District that we share

amenity expenses with that we made some minor adjustments. She noted on page 20 is the proposed budget as you will see that all of the assessments are on roll as all of the property in this District has been platted. She noted there are surplus funds in the carry forward in order to balance the budget. Ms. Adams stated the proposed revenue is \$386,030. We previously reviewed there have been no substantive changes to the administrative portion of the budget. She noted there are expenses for field and amenity and they are proposing a discrete transfer out to capital reserve of \$10,000. The proposed assessment level for FY2024 is the same amount per unit in your current adopted budget FY2023. You will see on page 2, there are 289 units and the gross per unit assessment for the maintenance fee is \$919.49. She noted the remainder is the debt service funds, scheduled interest and principal payments are based on the amortization schedules. There is the 2017 and 2019 debt.

On MOTION by Mr. Rhinehart, seconded by Ms. Roden, with all in favor, Resolution 2023-06 Adopting the Fiscal Year 2024 Budget and Relating to the Annual Appropriations, was approved.
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iii. Consideration of Resolution 2023-07 Imposing Special Assessments and Certifying an Assessment Roll

Ms. Adams stated Resolution 2023-07 is a companion resolution to fund your budget. It is for the imposition of the assessments that are outlined in the proposed budget for the collection of debt service fees as well as the assessment and collections of operation and maintenance fees. She asked for any discussion on this, if not just looking for a motion to adopt Resolution 2023-07.

On MOTION by Mr. Rhinehart, seconded by Ms. Roden, with all in favor, Resolution 2023-07 Imposing Special Assessments and Certifying an Assessment Roll, was approved.
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B. Amending and Restating Parking Rules

Ms. Adams stated all of the public hearings today have been noticed in accordance with Florida Statutes in a newspaper of general circulation in Polk County. She asked for a motion to open the public hearing.

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

Ms. Adams stated for the record there are no members of the public present and no members of the public attending via zoom, is there a motion to close the public hearing?

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

i. Public Comments Regarding Proposed Parking Rules

There being no comments, the next item followed.

ii. Consideration of Resolution 2023-08 Adopting Revised Rules Relating to Overnight Parking and Parking Enforcement

Ms. Adams stated included in the agenda packet is an amended copy of the parking map. This updated map is a result of feedback from the HOA in this District. There have been concerns about line of sight at the community entrance where there is a CDD open space parcel where vehicles were parking. She noted schools are close to this entrance with traffic getting congested and blocking the community entrances. By updating the parking zones we can communicate those no parking zones and ensure there is a free flow of traffic with fewer line of site issues. Resolution 2023-08 is simply amending and restating the parking rules. She asked if District Counsel had any comments regarding the resolution. Mr. Van Wyk stated no, it is pretty straight forward as you are just adopting the new maps. Ms. Adams stated on page 52 Board members can see the revised changes which are non-substantive changes updating language. She stated the real changes are on the parking maps. The parking map on page 57 has the areas that have been added as no parking zones. She noted they will email residents the updated rules with the updated map that is on page 56. She noted any vehicles found that are improperly parked are subject to immediate towing. Ms. Adams asked for a motion to approve Resolution 2023-08.

On MOTION by Mr. Rhinehart, seconded by Ms. Roden, with all in favor, Resolution 2023-08 Adopting Revised Rules Relating to Overnight Parking and Parking Enforcement, was approved.

FIFTH ORDER OF BUSINESS**Consideration of Resolution 2023-09
Approving the Fiscal Year 2024 Meeting
Dates**

Ms. Adams stated this will be for the fiscal year starting October 1st and ending September 30th. She noted they are proposing moving a block of meetings to the third Tuesday monthly and North Blvd. and would fall at 11:30 a.m. She stated calendar invites will be sent once the meeting schedule is approved by the Board. She noted a copy of the meeting schedule is attached behind the resolution with the dates. The Chairman has discretion to cancel the meetings if there is lack of agenda items.

On MOTION by Mr. Rhinehart, seconded by Ms. Roden, with all in favor, Resolution 2023-09 Approving the Fiscal Year 2024 Meeting Dates, was approved.

SIXTH ORDER OF BUSINESS**Staff Reports****A. Attorney**

Mr. Van Wyk had nothing further to report.

B. Engineer

Mr. Arrington had nothing further to report.

C. Field Manager's Report

Ms. Adams stated on page 63 of the agenda packet is the field management report for August presented by Marshall Tindall. Mr. Tindall stated the landscapers have done a good job and everything looks neat. He stated he has noticed a significant difference since switching the landscaper. The entrances are consistently clean and grass is consistently mowed with no issues there. He noted there is some money left over in the landscape replacement budget. He stated he will be meeting with the landscaper to go through and do any replacement plantings along the exterior walls and entrances that need to be done. Playgrounds were reviewed and no issues found. They look clean. He noted some very minor side items, potable lines were buried in boxes. The approved storm water repair was completed. It was done last weekend so don't have any updated photos. He stated he would go by this afternoon to confirm that everything looks good. Mr. Tindall asked for any questions.

D. District Manager's Report**i. Approval of Check Register**

Of t Ms. Adams presented the check register on page 70 of the agenda packet. The register is from July 7, 2023 to July 31, 2023. She noted the total amount is \$10,866.15 and included behind the register is a detailed run summary. She asked for a motion to approve the check register as presented.

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

ii. Balance Sheet and Income Statement

Ms. Adams reviewed the balance sheet and income statement with the Board. This is through the end of June. On page 1 is the combined balance sheet for the general fund. She noted they are keeping an eye on the unassigned balance and the prorated budget relative to actual spending. You will note as of the end of June, you were fully collected on your assessment roll. No Board action is required. This is provided for informational purposes.

SEVENTH ORDER OF BUSINESS**Other Business**

There being no comments, the next item followed.

EIGHTH ORDER OF BUSINESS**Supervisors Requests and Audience Comments**

There being no comments, the next item followed.

NINTH ORDER OF BUSINESS**Adjournment**

Ms. Adams adjourned the meeting.

On MOTION by Mr. Rhinehart, seconded by Ms. Roden, with all in favor, the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION 4



Dewberry Engineers Inc. | 407.843.5120
800 N. Magnolia Ave, Suite 1000 | 407.649.8664 fax
Orlando, FL 32803 | www.dewberry.com

Sent Via Email: tadams@gmscfl.com

September 15, 2023

Ms. Tricia Adams
District Manager
North Boulevard Community Development District
c/o Governmental Management Services
219 East Livingston Street
Orlando, Florida 32801

Subject: **Work Authorization Number 2024-1
North Boulevard Community Development District
District Engineering Services**

Dear Ms. Adams:

Dewberry Engineers Inc. is pleased to submit this Work Authorization to provide professional consulting engineering services for the North Boulevard Community Development District (CDD). We will provide these services pursuant to our current agreement ("District Engineering Agreement") as follows.

I. General Engineering Services

The District will engage the services of Dewberry Engineers Inc. (Engineer) as District Engineer to perform those services as necessary, pursuant to the District Engineering Agreement, including attendance at Board of Supervisors meetings, review and approval of requisitions, or other activities as directed by the District's Board of Supervisors.

Our fee for this task will be based on time and materials, in accordance with the enclosed Schedule of Charges. The referenced Schedule of Charges is valid for fiscal year 2024 only. We estimate a budget of \$2,000, plus other direct costs.

II. Other Direct Costs

Other direct costs include items such as printing, drawings, travel, deliveries, et cetera. This does not include any of the application fees for the various agencies, which are the owner's responsibility and have not been accounted for in this proposal. We estimate a budget of \$100.

This Work Authorization, together with the referenced District Engineering Agreement, represents the entire understanding between the North Boulevard Community Development District and Dewberry Engineers Inc. with regard to the referenced project. If you wish to accept this Work Authorization, please sign where indicated and return one complete copy to Aimee Powell, Senior Office Administrator in our Orlando office at 800 N. Magnolia Avenue, Suite 1000, Orlando, Florida 32803 (or via email at apowell@dewberry.com). Upon receipt, we will promptly schedule our services.

Ms. Tricia Adams
North Boulevard CDD
Work Authorization 2024-1
September 15, 2023

Thank you for choosing Dewberry Engineers Inc. We look forward to working with you and your staff.

Sincerely,



Reinardo Malavé, P.E.
Associate Vice President

RM:ap

*Q:\North Boulevard CDD_50137357\Adm\Correspondence\AAS\North Boulevard CDD District Engineering Services – 09-15-2023
Enclosures*

APPROVED AND ACCEPTED

By: _____
Authorized Representative of
North Boulevard Community Development District

Date: _____



Attachment A

STANDARD HOURLY BILLING RATE SCHEDULE

Professional/Technical/Construction/Surveying Services

LABOR CLASSIFICATION	HOURLY RATES
Professional	
Engineer I, II, III	\$115.00, \$135.00, \$155.00
Engineer IV, V, VI	\$170.00, \$195.00, \$225.00
Engineer VII, VIII, IX	\$250.00, \$275.00, \$305.00
Environmental Specialist I, II, III	\$105.00, \$125.00, \$150.00
Senior Environmental Scientist IV, V, VI	\$170.00, \$190.00, \$210.00
Planner I, II, III	\$105.00, \$125.00, \$150.00
Senior Planner IV, V, VI	\$170.00, \$190.00, \$210.00
Landscape Designer I, II, III	\$105.00, \$125.00, \$150.00
Senior Landscape Architect IV, V, VI	\$170.00, \$190.00, \$210.00
Principal	\$350.00
Technical	
CADD Technician I, II, III, IV, V	\$80.00, \$100.00, \$120.00, \$140.00, \$175.00
Designer I, II, III	\$110.00, \$135.00, \$160.00
Designer IV, V, VI	\$180.00, \$200.00, \$220.00
Construction	
Construction Professional I, II, III	\$125.00, \$155.00, \$185.00
Construction Professional IV, V, VI	\$215.00, \$240.00, \$285.00
Survey	
Surveyor I, II, III	\$68.00, \$83.00, \$98.00
Surveyor IV, V, VI	\$115.00, \$125.00, \$145.00
Surveyor VII, VIII, IX	\$160.00, \$190.00, \$235.00
Senior Surveyor IX	\$290.00
Fully Equipped 1, 2, 3 Person Field Crew	\$145.00, \$175.00, \$230.00
Administration	
Administrative Professional I, II, III, IV	\$70.00, \$95.00, \$115.00, \$145.00
Other Direct Costs (Printing, Postage, Etc.)	Cost + 15%

SECTION 5



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

Page 17 of 55
951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

September 19, 2023

Board of Supervisors
North Boulevard Community Development District
219 East 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, 2023. 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, 2023. 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 2023 audit.

Accounting principles 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

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

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 nonaudit 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 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. 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 designing, implementing 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 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.

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@GMSCFL.COM, PH: (407) 841-5524.

Our fee for these services will not exceed \$4,800 for the September 30, 2023 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued. This agreement is automatically renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

We will 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 audit fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

All accounting records (including, but not limited to, trial balances, general ledger detail, vendor files, bank and trust statements, minutes, and confirmations) for the fiscal year ended September 30, 2023 must be provided to us no later than January 1, 2024, in order for us to complete the engagement by April 15, 2024.

Subject to timely receipt of the necessary information, we will submit a preliminary draft audit report by April 1, 2024 for the District's review, and a final draft audit report by April 15, 2024 for the District's review and approval.

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 has the option to terminate this agreement with or without cause by providing 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 effective termination of this agreement, subject to whatever claims or off-sets 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 2023 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 terms of our engagement and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties. 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: _____



FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

March 17, 2023

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 March 16, 2023, 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, 2025. 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

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

SECTION 6

RESOLUTION 2024-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE NORTH BOULEVARD COMMUNITY DEVELOPMENT DISTRICT ADOPTING AN AMENDED GENERAL FUND BUDGET FOR FISCAL YEAR 2022/23; PROVIDING FOR APPROPRIATIONS; ADDRESSING CONFLICTS AND SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on August 3, 2022, the Board of Supervisors of the North Boulevard Community Development District (“**Board**”), adopted Resolution 2022-09 providing for the adoption of the District’s Fiscal Year 2022/23 annual budget (“**Budget**”); and

WHEREAS, the District Manager, at the direction of the Board, has prepared an amended Budget, to reflect changes in the actual appropriations of the Budget; and

WHEREAS, Chapters 189 and 190, Florida Statutes, and Section 3 of Resolution 2022-09 authorize the Board to amend the Budget within sixty (60) days following the end of the Fiscal Year 2022/23; and

WHEREAS, the Board finds that it is in the best interest of the District and its landowners to amend the Budget to reflect the actual appropriations; and

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

1. BUDGET AMENDMENT.

- a. The Board has reviewed the District Manager’s proposed amended Budget, copies of which are on file with the office of the District Manager and at the District’s Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. The amended Budget attached hereto as **Exhibit A** and incorporated herein by reference as further amended by the Board is hereby adopted in accordance with the provisions of sections 190.008(2)(a) and 189.016(6), *Florida Statutes*; provided, however, that the comparative figures contained in the amended Budget as adopted by the Board (together, “**Adopted Annual Budget**”) may be further revised as deemed necessary by the District Manager to further reflect actual revenues and expenditures for Fiscal Year 2022/23.
- c. The Adopted Annual Budget shall be maintained in the office of the District Manager and the District Records Office and identified as “The Adopted Budget for the North Boulevard Community Development District for the fiscal year ending September 30, 2023, as amended and adopted by the Board of Supervisors effective October 17, 2023.”

2. **APPROPRIATIONS.** There is hereby appropriated out of the revenues of the North Boulevard Community Development District, the fiscal year beginning October 1, 2022, and ending

September 30, 2023, the sums set forth below, to be raised by special assessments, which sums are deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$_____
---------------------------	---------

3. CONFLICTS. This Resolution is intended to amend, in part, Resolution 2022-09, which remains in full force and effect except as otherwise provided herein. All terms of Resolution 2022-09 that are not amended by this Resolution apply to the Adopted Annual Budget as if those terms were fully set forth herein. All District resolutions or parts thereof in actual conflict with this Resolution are, to the extent of such conflict, superseded and repealed.

4. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

5. EFFECTIVE DATE. This Resolution shall take effect upon adoption.

PASSED AND ADOPTED THIS 17TH DAY OF OCTOBER 2023.

**NORTH BOULEVARD COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairman/Vice Chairman

EXHIBIT A: Amended Fiscal Year 2022/23 Budget

North Boulevard
Community Development District

Amended Budget
FY 2023



Table of Contents

1-2	<u>General Fund</u>
-----	---------------------

North Boulevard

Community Development District

General Fund

Description	Adopted Budget FY2023	Increase/ (Decrease)	Amended Budget FY2023	Actuals FY2023
-------------	-----------------------------	-------------------------	-----------------------------	-------------------

Revenues

Assessments - On Roll	\$ 332,645	\$ 1,362	\$ 334,007	\$ 334,007
Other Income	\$ -	\$ 12,162	\$ 12,162	\$ 12,162
Carryforward Balance	\$ 24,563	\$ 10,700	\$ 35,263	\$ -
Total Revenues	\$ 357,208	\$ 24,224	\$ 381,432	\$ 346,169

Expenditures

Administrative

Supervisor Fees	\$ 12,000	\$ (7,400)	\$ 4,600	\$ 4,600
Engineering Fees	\$ 10,000	\$ -	\$ 10,000	\$ 3,807
Dissemination Agent	\$ 6,500	\$ -	\$ 6,500	\$ 6,500
Attorney Fees	\$ 15,000	\$ -	\$ 15,000	\$ 11,050
Assessment Administration	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
Annual Audit	\$ 4,700	\$ -	\$ 4,700	\$ 4,700
Trustee Fees	\$ 7,780	\$ -	\$ 7,780	\$ 7,758
Management Fees	\$ 37,853	\$ -	\$ 37,853	\$ 37,853
Information Technology	\$ 1,800	\$ -	\$ 1,800	\$ 1,800
Website Maintenance	\$ 1,200	\$ -	\$ 1,200	\$ 1,200
Postage & Delivery	\$ 1,100	\$ (300)	\$ 800	\$ 520
Telephone	\$ 50	\$ (50)	\$ -	\$ -
Printing & Binding	\$ 400	\$ (150)	\$ 250	\$ 28
Insurance	\$ 7,352	\$ (765)	\$ 6,587	\$ 6,587
Legal Advertising	\$ 4,000	\$ -	\$ 4,000	\$ 1,447
Property Taxes	\$ 200	\$ (200)	\$ -	\$ -
Contingency	\$ 3,000	\$ -	\$ 3,000	\$ 704
Office Supplies	\$ 100	\$ (50)	\$ 50	\$ 4
Dues, Licenses & Fees	\$ 175	\$ -	\$ 175	\$ 175
Total Administrative	\$ 118,210	\$ (8,915)	\$ 109,295	\$ 93,734

North Boulevard

Community Development District

General Fund

Description	Adopted Budget FY2023	Increase/ (Decrease)	Amended Budget FY2023	Actuals FY2023
<i><u>Operation & Maintenance</u></i>				
<i><u>Field Expenditures</u></i>				
Field Management	\$ 7,875	\$ -	\$ 7,875	\$ 7,875
Electric	\$ 7,300	\$ (879)	\$ 6,421	\$ 6,421
Streetlights	\$ 23,000	\$ 112	\$ 23,112	\$ 23,112
Property Insurance	\$ 4,606	\$ (384)	\$ 4,222	\$ 4,222
Landscape Maintenance	\$ 61,500	\$ 5,081	\$ 66,581	\$ 66,581
Landscape Replacement & Enhancement	\$ 20,000	\$ (16,300)	\$ 3,700	\$ -
Irrigation Repairs	\$ 3,000	\$ 18,092	\$ 21,092	\$ 11,606
General Field Repairs & Maintenance	\$ 15,000	\$ 17,881	\$ 32,881	\$ 27,881
Contingency	\$ 5,000	\$ -	\$ 5,000	\$ 1,603
Subtotal	\$ 147,281	\$ 23,603	\$ 170,884	\$ 149,301
<i><u>Amenity Expenditures</u></i>				
Inter-Governmental Expense	\$ 73,823	\$ (491)	\$ 73,332	\$ 73,332
Playground Lease	\$ 6,295	\$ 0	\$ 6,295	\$ 6,295
Trash Collection	\$ 1,600	\$ 27	\$ 1,627	\$ 1,627
Subtotal	\$ 81,718	\$ (464)	\$ 81,254	\$ 81,254
Operation & Maintenance Expenses	\$ 228,999	\$ 23,139	\$ 252,138	\$ 230,555
Total Expenditures	\$ 347,208	\$ 14,224	\$ 361,432	\$ 324,288
<i><u>Other Financing Sources/(Uses)</u></i>				
Capital Reserve	\$ (10,000)	\$ (10,000)	\$ (20,000)	\$ (20,000)
Total Other Financing Sources/(Uses)	\$ (10,000)	\$ (10,000)	\$ (20,000)	\$ (20,000)
Excess Revenues/(Expenditures)	\$ (0)	\$ 0	\$ (0)	\$ 1,881

SECTION 7

SECTION C

North Boulevard CDD

Field Management Report



10/17/2023

Marshall Tindall

Field Services Manager

GMS

Complete

Landscaping

- ✚ Landscaper has kept the district tracts clean and well maintained.
- ✚ Winter season schedule started October 1st with ponds shifting to biweekly visits.



Complete

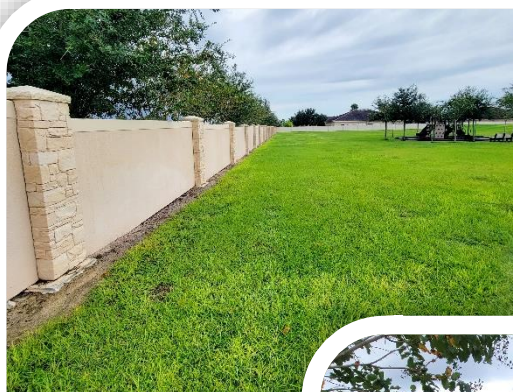
Playground Reviews

- ✚ Monthly playground reviews were done.
- ✚ No issues were found.



Site Items

- ✚ Minor fence repairs have been completed after summer storms.
- ✚ Perimeter walls and entrance signs were cleaned.



In Progress

Stormwater

- ✚ MES – 2-01 repair was completed by approved vendor.
- ✚ Repair has been monitored - no issues found.
- ✚ All drains noted in engineers report were cleared sufficiently to ensure no obstructions.
- ✚ Energy damping protrusions were removed from the MES flumes as they were diverting water out and to the side of the flume.
- ✚ Final backfill and grading is being coordinated where needed.



Conclusion

For any questions or comments regarding the above information, please contact me by phone at 407-346-2453 or by email at mtindall@gmscfl.com. Thank you.

Respectfully,
Marshall Tindall

SECTION D

SECTION 1

North Boulevard Community Development District

Summary of Check Register

August 01, 2023 through September 30, 2023

Bank	Date	Check No.'s		Amount
General Fund	8/4/23	281-823	\$	7,951.50
	8/11/23	284-287	\$	14,544.63
	8/18/23	288	\$	774.32
	8/25/23	289-296	\$	8,104.88
	9/8/23	297-301	\$	10,181.83
	9/15/23	302-303	\$	6,251.90
	9/26/23	304-305	\$	16,728.52
			\$	64,537.58

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 10/10/23
 *** CHECK DATES 08/01/2023 - 09/30/2023 *** NORTH BOULEVARD GENERAL FUND
 BANK A GENERAL FUND

PAGE 1

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
8/04/23	00029	7/20/23 2309470	202306 310-51300-31100	ANNUAL ENGINEER REPORT	*	1,107.50	
				DEWBERRY ENGINEERING			1,107.50 000281
8/04/23	00027	8/04/23 08042023	202308 300-20700-10000	TRANSFER OF TAX RCPT S17	*	3,776.28	
				NORTH BOULEVARD CDD			3,776.28 000282
8/04/23	00028	8/04/23 08042023	202308 300-20700-10000	TRANSFER OF TAX RCPT S19	*	3,067.72	
				NORTH BOULEVARD CDD			3,067.72 000283
8/11/23	00019	8/01/23 111	202308 310-51300-34000	MANAGEMENT FEES-AUG23	*	3,154.42	
		8/01/23 111	202308 310-51300-35200	WEBSITE MANAGEMENT-AUG23	*	100.00	
		8/01/23 111	202308 310-51300-35100	INFORMATION TECH-AUG23	*	150.00	
		8/01/23 111	202308 310-51300-31300	DISSEMINATION SVCS-AUG23	*	541.67	
		8/01/23 111	202308 310-51300-51000	OFFICE SUPPLIES	*	.18	
		8/01/23 111	202308 310-51300-42000	POSTAGE	*	21.56	
		8/01/23 112	202308 320-53800-12000	FIELD MANAGEMENT-AUG23	*	656.28	
				GOVERNMENTAL MANAGEMENT SERVICES			4,624.11 000284
8/11/23	00027	8/11/23 08112023	202308 300-20700-10000	TRANSFER OF TAX RCPT S17	*	723.77	
				NORTH BOULEVARD CDD			723.77 000285
8/11/23	00028	8/10/23 08102023	202308 300-20700-10000	TRANSFER OF TAX RCPT S19	*	587.97	
				NORTH BOULEVARD CDD			587.97 000286
8/11/23	00031	8/09/23 4652028	202308 300-15500-10000	NB CCD-1% ADMIN FEE	*	8,608.78	
				POLK COUNTY PROPERTY APPRAISER			8,608.78 000287
8/18/23	00036	8/11/23 7313	202307 310-51300-31500	ATTORNEY SVCS-JUL23	*	774.32	
				KILINSKI / VAN WYK, PLLC			774.32 000288
8/25/23	00032	8/17/23 AR081720	202308 310-51300-11000	SUPERVISOR FEES-08/17/23	*	200.00	
				ADAM RHINEHART			200.00 000289
				NOBU NORTH BOULEVAR IARAUJO			

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 10/10/23
 *** CHECK DATES 08/01/2023 - 09/30/2023 *** NORTH BOULEVARD GENERAL FUND
 BANK A GENERAL FUND

PAGE 2

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
8/25/23	00046	8/17/23 BH081720	202308 310-51300-11000	SUPERVISOR FEES-08/17/23	*	200.00	
				BOBBIE HENLEY			200.00 000290
8/25/23	00045	8/17/23 EC081720	202308 310-51300-11000	SUPERVISOR FEES-08/17/23	*	200.00	
				EMILY J. CASSIDY			200.00 000291
8/25/23	00019	6/30/23 113	202306 320-53800-48000	REPAIR 5 FENCES/TRASH	*	1,335.27	
				GOVERNMENTAL MANAGEMENT SERVICES			1,335.27 000292
8/25/23	00047	8/17/23 JP081720	202308 310-51300-11000	SUPERVISOR FEES-08/17/23	*	200.00	
				JESSICA PETRUCCI			200.00 000293
8/25/23	00040	8/17/23 LR081720	202308 310-51300-11000	SUPERVISOR FEES-08/17/23	*	200.00	
				LINDSEY RODEN			200.00 000294
8/25/23	00039	8/01/23 NB2217	202308 330-57200-48201	PET WASTE STATION-AUG23	*	166.25	
				POOP BANDIT			166.25 000295
8/25/23	00035	7/31/23 9601	202307 320-53800-47300	IRRIGATION REPAIRS-JUL23	*	698.36	
		8/01/23 9666	202308 320-53800-46200	LANDSCAPE MAINT-AUG23	*	4,905.00	
				PRINCE & SONS INC.			5,603.36 000296
9/08/23	00048	8/29/23 23-447	202308 320-53800-46200	GENERAL REPAIRS-MAINT-AUG	*	7,860.00	
				ALL TERRAIN TRACTOR SERVICE, INC			7,860.00 000297
9/08/23	00034	7/31/23 00057478	202307 310-51300-48000	NOT OF RULE DEVELOPMENT	*	273.03	
		7/31/23 00057478	202307 310-51300-48000	NOT OF RULEMAKING	*	387.99	
		8/31/23 00058154	202308 310-51300-48000	PHN BUDGET-AUG23	*	785.56	
				CA FLORIDA HOLDINGS, LLC			1,446.58 000298
9/08/23	00029	8/18/23 2321531	202307 310-51300-31100	ENGINEERING SVCS-JUL23	*	409.00	
				DEWBERRY ENGINEERING			409.00 000299

NOBU NORTH BOULEVAR IARAUJO

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 10/10/23
 *** CHECK DATES 08/01/2023 - 09/30/2023 *** NORTH BOULEVARD GENERAL FUND
 BANK A GENERAL FUND

PAGE 3

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
9/08/23	00039	9/01/23 NB2218	202309 330-57200-48201	PET WASTE STATION-SEP23	*	166.25	
				POOP BANDIT			166.25 000300
9/08/23	00035	8/15/23 9819	202308 320-53800-47300	REPAIR WATER FLOW ZONE 12	*	300.00	
				PRINCE & SONS INC.			300.00 000301
9/15/23	00019	9/01/23 114	202309 310-51300-34000	MANAGEMENT FEES-SEP23	*	3,154.42	
		9/01/23 114	202309 310-51300-35200	WEBSITE MANAGEMENT-SEP23	*	100.00	
		9/01/23 114	202309 310-51300-35100	INFORMATION TECH-SEP23	*	150.00	
		9/01/23 114	202309 310-51300-31300	DISSEMINATION SVCS-SEP23	*	541.67	
		9/01/23 114	202309 310-51300-51000	OFFICE SUPPLIES	*	.42	
		9/01/23 114	202309 310-51300-42000	POSTAGE	*	16.03	
		9/01/23 115	202309 320-53800-12000	FIELD MANAGEMENT-SEP23	*	656.25	
				GOVERNMENTAL MANAGEMENT SERVICES			4,618.79 000302
9/15/23	00036	9/11/23 7531	202308 310-51300-31500	ATTORNEY SVCS-AUG23	*	1,633.11	
				KILINSKI / VAN WYK, PLLC			1,633.11 000303
9/26/23	00016	9/21/23 20016	202309 300-15500-10000	GENERAL INSURANCE FY24	*	11,736.00	
				EGIS INSURANCE ADVISORS			11,736.00 000304
9/26/23	00035	8/28/23 10119	202308 320-53800-47300	IRRIGATION REPAIRS-AUG23	*	87.52	
		9/01/23 9964	202309 320-53800-46200	LANDSCAPE MAINT-SEP23	*	4,905.00	
				PRINCE & SONS INC.			4,992.52 000305
				TOTAL FOR BANK A		64,537.58	
				TOTAL FOR REGISTER		64,537.58	

NOBU NORTH BOULEVAR IARAUJO

SECTION 2

North Boulevard
Community Development District

Unaudited Financial Reporting
September 30, 2023



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1	<u>Balance Sheet</u>
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5	<u>Debt Service Fund - Series 2019</u>
6	<u>Capital Projects Fund - Series 2017</u>
7	<u>Capital Projects Fund - Series 2019</u>
8	<u>Capital Reserve Fund</u>
9-10	<u>Month to Month</u>
11	<u>Assessment Receipt Schedule</u>

North Boulevard
Community Development District
Combined Balance Sheet
September 30, 2023

	General Fund	Capital Reserve Fund	Debt Service Fund	Capital Projects Fund	Totals Governmental Funds
Assets:					
Operating Account	\$ 129,450	\$ 20,000	\$ -	\$ -	\$ 149,450
Due From General Fund	\$ -	\$ -	\$ 7	\$ -	\$ 7
Prepaid Expenses	\$ 20,345	\$ -	\$ -	\$ -	\$ 20,345
Deposits	\$ 960	\$ -	\$ -	\$ -	\$ 960
Investments:					
<u>Series 2017</u>					
Reserve	\$ -	\$ -	\$ 123,875	\$ -	\$ 123,875
Revenue	\$ -	\$ -	\$ 130,565	\$ -	\$ 130,565
Prepayment	\$ -	\$ -	\$ 0	\$ -	\$ 0
Redemption	\$ -	\$ -	\$ 755	\$ -	\$ 755
Construction	\$ -	\$ -	\$ -	\$ 6,153	\$ 6,153
<u>Series 2019</u>					
Reserve	\$ -	\$ -	\$ 105,956	\$ -	\$ 105,956
Revenue	\$ -	\$ -	\$ 143,680	\$ -	\$ 143,680
Prepayment	\$ -	\$ -	\$ 151	\$ -	\$ 151
Construction	\$ -	\$ -	\$ -	\$ 638	\$ 638
Total Assets	\$ 150,755	\$ 20,000	\$ 504,989	\$ 6,791	\$ 682,535
Liabilities:					
Due to Debt Service	\$ 7	\$ -	\$ -	\$ -	\$ 7
Total Liabilities	\$ 7	\$ -	\$ -	\$ -	\$ 7
Fund Balance:					
Nonspendable:					
Prepaid Items	\$ 20,345	\$ -	\$ -	\$ -	\$ 20,345
Assigned For:					
Debt Service - Series 2017	\$ -	\$ -	\$ 255,199	\$ -	\$ 255,199
Debt Service - Series 2019	\$ -	\$ -	\$ 249,791	\$ -	\$ 249,791
Restricted For:					
Capital Reserve	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000
Capital Projects - Series 2017	\$ -	\$ -	\$ -	\$ 6,153.31	\$ 6,153
Capital Projects - Series 2019	\$ -	\$ -	\$ -	\$ 638	\$ 638
Unassigned	\$ 130,403	\$ -	\$ -	\$ -	\$ 130,403
Total Fund Balances	\$ 150,748	\$ 20,000	\$ 504,989	\$ 6,791	\$ 682,528
Total Liabilities & Fund Balance	\$ 150,755	\$ 20,000	\$ 504,989	\$ 6,791	\$ 682,535

North Boulevard
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/23	Thru 09/30/23	Variance

Revenues:

Assessments - Tax Roll	\$ 332,645	\$ 332,645	\$ 334,007	\$ 1,362
Other Income	\$ -	\$ -	\$ 12,162	\$ 12,162

Total Revenues	\$ 332,645	\$ 332,645	\$ 346,169	\$ 13,524
-----------------------	-------------------	-------------------	-------------------	------------------

Expenditures:**General & Administrative:**

Supervisor Fees	\$ 12,000	\$ 12,000	\$ 4,600	\$ 7,400
Engineering Fees	\$ 10,000	\$ 10,000	\$ 3,807	\$ 6,194
Dissemination Agent	\$ 6,500	\$ 6,500	\$ 6,500	\$ (0)
Attorney Fees	\$ 15,000	\$ 15,000	\$ 11,050	\$ 3,950
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Annual Audit	\$ 4,700	\$ 4,700	\$ 4,700	\$ -
Trustee Fees	\$ 7,780	\$ 7,780	\$ 7,758	\$ 22
Management Fees	\$ 37,853	\$ 37,853	\$ 37,853	\$ (1)
Information Technology	\$ 1,800	\$ 1,800	\$ 1,800	\$ -
Website Maintenance	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
Postage & Delivery	\$ 1,100	\$ 1,100	\$ 520	\$ 580
Telephone	\$ 50	\$ 50	\$ -	\$ 50
Printing & Binding	\$ 400	\$ 400	\$ 28	\$ 372
Insurance	\$ 7,352	\$ 7,352	\$ 6,587	\$ 765
Legal Advertising	\$ 4,000	\$ 4,000	\$ 1,447	\$ 2,553
Property Taxes	\$ 200	\$ 200	\$ -	\$ 200
Contingency	\$ 3,000	\$ 3,000	\$ 704	\$ 2,296
Office Supplies	\$ 100	\$ 100	\$ 4	\$ 96
Dues, Licenses & Fees	\$ 175	\$ 175	\$ 175	\$ -

Total General & Administrative:	\$ 118,210	\$ 118,210	\$ 93,734	\$ 24,476
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North Boulevard

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/23	Thru 09/30/23	Variance
<u>Operation and Maintenance</u>				
Field Expenses				
Field Management	\$ 7,875	\$ 7,875	\$ 7,875	\$ (0)
Electric	\$ 7,300	\$ 7,300	\$ 6,421	\$ 879
Streetlights	\$ 23,000	\$ 23,000	\$ 23,112	\$ (112)
Property Insurance	\$ 4,606	\$ 4,606	\$ 4,222	\$ 384
Landscape Maintenance	\$ 61,500	\$ 61,500	\$ 66,581	\$ (5,081)
Landscape Replacement & Enhancement	\$ 20,000	\$ 20,000	\$ -	\$ 20,000
Irrigation Repairs	\$ 3,000	\$ 3,000	\$ 11,606	\$ (8,606)
General Field Repairs & Maintenance	\$ 15,000	\$ 15,000	\$ 27,881	\$ (12,881)
Contingency	\$ 5,000	\$ 5,000	\$ 1,603	\$ 3,398
Subtotal	\$ 147,281	\$ 147,281	\$ 149,301	\$ (2,020)
Amenity Expenses				
Inter-Governmental Expense	\$ 73,823	\$ 73,823	\$ 73,332	\$ 491
Playground Lease	\$ 6,295	\$ 6,295	\$ 6,295	\$ 0
Trash Collections	\$ 1,600	\$ 1,600	\$ 1,627	\$ (27)
Subtotal	\$ 81,718	\$ 81,718	\$ 81,254	\$ 464
Total O&M Expenses:	\$ 228,999	\$ 228,999	\$ 230,555	\$ (1,556)
Total Expenditures	\$ 347,208	\$ 347,208	\$ 324,288	\$ 22,920
<u>Other Financing Sources/Uses:</u>				
Capital Reserve	\$ (10,000)	\$ (10,000)	\$ (20,000)	\$ (10,000)
Total Other Financing Sources/Uses	\$ (10,000)	\$ (10,000)	\$ (20,000)	\$ (10,000)
Excess Revenues (Expenditures)	\$ (24,563)		\$ 1,881	
Fund Balance - Beginning	\$ 24,563		\$ 148,867	
Fund Balance - Ending	\$ (0)		\$ 150,748	

North Boulevard
Community Development District
Debt Service Fund - Series 2017
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/23	Thru 09/30/23	Variance
Revenues:				
Assessments - Tax Roll	\$ 258,211	\$ 258,211	\$ 259,269	\$ 1,058
Interest	\$ -	\$ -	\$ 10,090	\$ 10,090
Total Revenues	\$ 258,211	\$ 258,211	\$ 269,359	\$ 11,148
Expenditures:				
Interest Expense 11/1	\$ 85,678	\$ 85,678	\$ 85,678	\$ -
Special Call - 11/1	\$ -	\$ -	\$ 5,000	\$ (5,000)
Principal Expense - 5/1	\$ 75,000	\$ 75,000	\$ 75,000	\$ -
Interest Expense - 5/1	\$ 85,678	\$ 85,678	\$ 85,576	\$ 102
Total Expenditures	\$ 246,356	\$ 246,356	\$ 251,254	\$ (4,898)
Excess Revenues (Expenditures)	\$ 11,855		\$ 18,105	
Fund Balance - Beginning	\$ 111,681		\$ 237,094	
Fund Balance - Ending	\$ 123,535		\$ 255,199	

North Boulevard
Community Development District
Debt Service Fund - Series 2019
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/23	Thru 09/30/23	Variance
Revenues:				
Assessments - Tax Roll	\$ 209,762	\$ 209,762	\$ 210,621	\$ 859
Interest	\$ -	\$ -	\$ 8,890	\$ 8,890
Total Revenues	\$ 209,762	\$ 209,762	\$ 219,512	\$ 9,750
Expenditures:				
Interest Expense 11/1	\$ 80,134	\$ 80,134	\$ 80,134	\$ -
Principal Expense 11/1	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Special Call 11/1	\$ -	\$ -	\$ 5,000	\$ (5,000)
Interest Expense 5/1	\$ 79,072	\$ 79,072	\$ 78,931	\$ 141
Total Expenditures	\$ 209,206	\$ 209,206	\$ 214,066	\$ (4,859)
Excess Revenues (Expenditures)	\$ 556		\$ 5,446	
Fund Balance - Beginning	\$ 142,089		\$ 244,345	
Fund Balance - Ending	\$ 142,645		\$ 249,791	

North Boulevard
Community Development District
Capital Projects Fund - Series 2017
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/23	Thru 09/30/23	Variance
Revenues:				
Interest	\$ -	\$ -	\$ 239	\$ 239
Total Revenues	\$ -	\$ -	\$ 239	\$ 239
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ -		\$ 239	
Fund Balance - Beginning	\$ -		\$ 5,914	
Fund Balance - Ending	\$ -		\$ 6,153	

North Boulevard
Community Development District
Capital Projects Fund - Series 2019
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/23	Thru 09/30/23	Variance
Revenues:				
Interest	\$ -	\$ -	\$ 61	\$ 61
Total Revenues	\$ -	\$ -	\$ 61	\$ 61
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ -		\$ 61	
Fund Balance - Beginning	\$ -		\$ 577	
Fund Balance - Ending	\$ -		\$ 638	

North Boulevard
Community Development District
Capital Reserve Projects
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/23	Thru 09/30/23	Variance
<u>Expenditures:</u>				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
<u>Other Financing Sources:</u>				
Transfer In/(Out)	\$ 10,000	\$ 10,000	\$ 20,000	\$ 10,000
Total Other Financing Sources (Uses)	\$ 10,000	\$ 10,000	\$ 20,000	\$ 10,000
Excess Revenues (Expenditures)	\$ 10,000		\$ 20,000	
Fund Balance - Beginning	\$ 10,000		\$ -	
Fund Balance - Ending	\$ 20,000		\$ 20,000	

North Boulevard
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<u>Revenues:</u>													
Assessments - Tax Roll	\$ -	\$ 3,842	\$ 314,351	\$ 3,711	\$ 2,074	\$ 4,226	\$ 3,420	\$ 1,445	\$ 932	\$ 5	\$ -	\$ -	\$ 334,007
Other Income	\$ -	\$ -	\$ 30	\$ 30	\$ 60	\$ -	\$ -	\$ 223	\$ 155	\$ 5,604	\$ 6,030	\$ 30	\$ 12,162
Total Revenues	\$ -	\$ 3,842	\$ 314,381	\$ 3,741	\$ 2,134	\$ 4,226	\$ 3,420	\$ 1,668	\$ 1,087	\$ 5,609	\$ 6,030	\$ 30	\$ 346,169
<u>Expenditures:</u>													
<u>General & Administrative:</u>													
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 800	\$ 1,000	\$ -	\$ 800	\$ 1,000	\$ -	\$ 4,600
Engineering Fees	\$ -	\$ -	\$ -	\$ -	\$ 110	\$ -	\$ 110	\$ 1,685	\$ 1,493	\$ 409	\$ -	\$ -	\$ 3,807
Dissemination Agent	\$ 542	\$ 542	\$ 542	\$ 542	\$ 542	\$ 542	\$ 542	\$ 542	\$ 542	\$ 542	\$ 542	\$ 542	\$ 6,500
District Counsel	\$ 151	\$ 295	\$ 2,226	\$ 890	\$ 1,602	\$ 287	\$ 1,637	\$ 1,557	\$ -	\$ 774	\$ 1,633	\$ -	\$ 11,050
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Annual Audit	\$ -	\$ -	\$ -	\$ 1,500	\$ 2,000	\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,700
Trustee Fees	\$ -	\$ 3,717	\$ -	\$ -	\$ 4,041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,758
Management Fees	\$ 3,154	\$ 3,154	\$ 3,154	\$ 3,154	\$ 3,154	\$ 3,154	\$ 3,154	\$ 3,154	\$ 3,154	\$ 3,154	\$ 3,154	\$ 3,154	\$ 37,853
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 1,800
Website Maintenance	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 1,200
Postage & Delivery	\$ 3	\$ 7	\$ 11	\$ 307	\$ 64	\$ 13	\$ 5	\$ 18	\$ 47	\$ 7	\$ 22	\$ 16	\$ 520
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Printing & Binding	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ 2	\$ -	\$ 2	\$ 22	\$ -	\$ -	\$ -	\$ 28
Insurance	\$ 6,587	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,587
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 661	\$ 786	\$ -	\$ 1,447
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ 239	\$ 39	\$ 38	\$ 74	\$ 39	\$ 39	\$ 44	\$ 39	\$ 39	\$ 39	\$ 38	\$ 39	\$ 704
Office Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0	\$ 4
Dues, Licenses & Fees	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative:	\$ 16,101	\$ 8,005	\$ 6,221	\$ 6,718	\$ 12,802	\$ 5,487	\$ 6,542	\$ 8,246	\$ 5,548	\$ 6,637	\$ 7,425	\$ 4,002	\$ 93,734

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	\$ 656	\$ 656	\$ 656	\$ 656	\$ 656	\$ 656	\$ 656	\$ 656	\$ 656	\$ 656	\$ 656	\$ 656	\$ 7,875
Electric	\$ 556	\$ 441	\$ 463	\$ 533	\$ 476	\$ 472	\$ 607	\$ 564	\$ 577	\$ 542	\$ 559	\$ 632	\$ 6,421
Streetlights	\$ 1,918	\$ 1,963	\$ 1,871	\$ 1,835	\$ 1,899	\$ 1,891	\$ 1,890	\$ 1,940	\$ 1,971	\$ 1,987	\$ 1,973	\$ 1,975	\$ 23,112
Property Insurance	\$ 4,222	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,222
Landscape Maintenance	\$ 4,622	\$ 4,622	\$ 4,622	\$ 4,622	\$ 4,622	\$ 4,622	\$ 6,464	\$ 4,905	\$ 4,905	\$ 4,905	\$ 12,765	\$ 4,905	\$ 66,581
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Irrigation Repairs	\$ -	\$ 3,345	\$ -	\$ -	\$ -	\$ 6,185	\$ -	\$ 176	\$ 814	\$ 698	\$ 388	\$ -	\$ 11,606
General Repairs & Maintenance	\$ 4,075	\$ 1,648	\$ -	\$ 10,368	\$ -	\$ 10,455	\$ -	\$ -	\$ 1,335	\$ -	\$ -	\$ -	\$ 27,881
Contingency	\$ -	\$ -	\$ 480	\$ 145	\$ 138	\$ 840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,603
Subtotal	\$ 16,049	\$ 12,675	\$ 8,093	\$ 18,159	\$ 7,791	\$ 25,121	\$ 9,617	\$ 8,241	\$ 10,259	\$ 8,788	\$ 16,341	\$ 8,168	\$ 149,301
Amenity Expenses													
Inter-Governmental Expense	\$ -	\$ -	\$ -	\$ 73,332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,332
Playground Lease	\$ 525	\$ 525	\$ 525	\$ 525	\$ 525	\$ 525	\$ 525	\$ 525	\$ 525	\$ 525	\$ 525	\$ 525	\$ 6,295
Trash Collection	\$ 139	\$ 139	\$ 119	\$ 136	\$ -	\$ 136	\$ 128	\$ 166	\$ 166	\$ 166	\$ 166	\$ 166	\$ 1,627
Subtotal	\$ 663	\$ 663	\$ 643	\$ 73,992	\$ 525	\$ 661	\$ 652	\$ 691	\$ 691	\$ 691	\$ 691	\$ 691	\$ 81,254
Total O&M Expenses:	\$ 16,712	\$ 13,338	\$ 8,736	\$ 92,151	\$ 8,316	\$ 25,782	\$ 10,269	\$ 8,932	\$ 10,950	\$ 9,479	\$ 17,032	\$ 8,858	\$ 230,555
Total Expenditures	\$ 32,813	\$ 21,343	\$ 14,957	\$ 98,870	\$ 21,118	\$ 31,269	\$ 16,811	\$ 17,178	\$ 16,497	\$ 16,116	\$ 24,456	\$ 12,860	\$ 324,288
Other Financing Sources/Uses:													
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (20,000)	\$ -	\$ (20,000)
Total Other Financing Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (20,000)	\$ -	\$ (20,000)
Excess Revenues (Expenditures)	\$ (32,813)	\$ (17,500)	\$ 299,425	\$ (95,129)	\$ (18,984)	\$ (27,043)	\$ (13,392)	\$ (15,510)	\$ (15,410)	\$ (10,507)	\$ (38,426)	\$ (12,830)	\$ 1,881

North Boulevard
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2023

Gross	\$ 357,681.61	\$ 277,646.12	\$ 225,550.48	\$ 860,878.21
Net	\$ 332,643.90	\$ 258,210.89	\$ 209,761.95	\$ 800,616.74

ON ROLL ASSESSMENTS

								41.55%	32.25%	26.20%	100.00%
									2017 Debt Service Portion	2019 Debt Service Portion	
Date	Distribution	Gross Amount	Commissions	Discount/Penalty	Interest	Property Appraiser	Net Receipts	O&M Portion			Total
11/10/22	10/21/22-10/21/22	\$3,211.83	(\$60.86)	(\$168.61)	\$0.00	\$0.00	\$2,982.36	\$1,239.12	\$961.86	\$781.38	\$2,982.36
11/30/22	Inv#4651934	\$0.00	\$0.00	\$0.00	\$0.00	(\$8,608.78)	(\$8,608.78)	(\$3,576.82)	(\$2,776.46)	(\$2,255.50)	(\$8,608.78)
11/21/22	11/01/22-11/06/22	\$6,764.95	(\$129.89)	(\$270.60)	\$0.00	\$0.00	\$6,364.46	\$2,644.34	\$2,052.63	\$1,667.49	\$6,364.46
11/25/22	10/01/21-09/30/22	\$0.00	\$0.00	\$0.00	\$59.03	\$0.00	\$59.03	\$24.52	\$19.04	\$15.47	\$59.03
11/25/22	11/07/22-11/13/22	\$8,982.84	(\$172.47)	(\$359.32)	\$0.00	\$0.00	\$8,451.05	\$3,511.28	\$2,725.59	\$2,214.18	\$8,451.05
12/12/22	11/14/22-11/23/22	\$34,958.72	(\$671.21)	(\$1,398.31)	\$0.00	\$0.00	\$32,889.20	\$13,664.95	\$10,607.26	\$8,616.99	\$32,889.20
12/21/22	11/24/22-11/30/22	\$755,351.83	(\$14,502.88)	(\$30,207.85)	\$0.00	\$0.00	\$710,641.10	\$295,260.41	\$229,192.40	\$186,188.29	\$710,641.10
12/23/22	12/01/22-12/15/22	\$13,827.86	(\$266.51)	(\$502.12)	\$0.00	\$0.00	\$13,059.23	\$5,425.91	\$4,211.80	\$3,421.52	\$13,059.23
01/13/23	12/16/22-12/31/22	\$9,442.20	(\$182.29)	(\$327.74)	\$0.00	\$0.00	\$8,932.17	\$3,711.18	\$2,880.76	\$2,340.23	\$8,932.17
02/16/23	01/01/23-01/31/23	\$6,248.85	(\$101.86)	(\$1,156.04)	\$0.00	\$0.00	\$4,990.95	\$2,073.66	\$1,609.66	\$1,307.63	\$4,990.95
03/17/23	02/01/23-02/28/23	\$10,468.22	(\$207.57)	(\$89.82)	\$0.00	\$0.00	\$10,170.83	\$4,225.82	\$3,280.25	\$2,664.76	\$10,170.83
04/11/23	03/01/23-03/31/23	\$8,399.09	(\$167.98)	\$0.00	\$0.00	\$0.00	\$8,231.11	\$3,419.90	\$2,654.66	\$2,156.55	\$8,231.11
05/11/23	4/1/23-4/30/23%	\$4,446.14	(\$42.55)	(\$2,318.45)	\$0.00	\$0.00	\$2,085.14	\$866.34	\$672.49	\$546.31	\$2,085.14
05/24/23	Interest	\$0.00	\$0.00	\$0.00	\$1,392.60	\$0.00	\$1,392.60	\$578.61	\$449.13	\$364.86	\$1,392.60
06/16/23	05/01/23-05/31/23	\$2,289.95	(\$45.80)	\$0.00	\$0.00	\$0.00	\$2,244.15	\$932.41	\$723.77	\$587.97	\$2,244.15
07/31/23	04/01/23-06/30/23	\$0.00	\$0.00	\$0.00	\$12.28	\$0.00	\$12.28	\$5.11	\$3.96	\$3.22	\$12.29
TOTAL		\$ 864,392.48	\$ (16,551.87)	\$ (36,798.86)	\$ 1,463.91	\$ (8,608.78)	\$ 803,896.88	\$ 334,006.74	\$ 259,268.80	\$ 210,621.35	\$ 803,896.89

100%	Net Percent Collected
\$ -	Balance Remaining to Collect