

***North Boulevard
Community Development District***

Agenda

February 18, 2025

AGENDA

North Boulevard

Community Development District

219 East Livingston Street, Orlando, Florida 32801

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

February 11, 2025

**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 **Tuesday, February 18, 2025 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/85434991526>

Zoom Call-In Information: 1-646-931-3860 **Meeting ID:** 854 3499 1526

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the January 21, 2025, Board of Supervisors Meeting
4. Discussion of Fence Installation Around Playground
5. Ratification of Fiscal Year 2024 Audit Engagement Letter
6. Staff Reports
 - A. Attorney
 - i. Discussion of Easement Variance Application Process
 - B. Engineer
 - C. Field Manager's Report
 - D. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet & Income Statement
7. Other Business
8. Supervisors Requests
9. 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 Tuesday, **January 21, 2025**, at 11:31 a.m. at the Holiday Inn – Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, Florida and by Zoom.

Present and constituting a quorum:

Andres Romero	Appointed as Chairman
Ron Orenstein <i>by Zoom</i>	Vice Chairman
Adam Rhinehart	Assistant Secretary
Emily Cassidy	Assistant Secretary

Also present were:

Monica Virgen	District Manager, GMS
Savannah Hancock	District Counsel, Kilinski Van Wyk
Marshall Tindall	Field Manager, GMS
Rey Malave <i>by Zoom</i>	District Engineer, GMS

FIRST ORDER OF BUSINESS

Roll Call

Ms. Virgen called the meeting to order and called the roll. Three Board members were in attendance constituting a quorum. Mr. Orenstein joined by Zoom.

SECOND ORDER OF BUSINESS

Public Comment Period

Ms. Virgen stated that there were no members of the public present to provide comments.

THIRD ORDER OF BUSINESS

Organizational Matters

Ms. Virgen noted that the oath of office was administered to Mr. Romero prior to meeting. He can now participate in all Board action.

A. Consideration of Resolution 2025-04 Electing Officers

Ms. Virgen stated this resolution could be found on page 6 of the agenda package. She noted that the Board has three resident members elected to the Board at the last meeting in November. Ms. Virgen noted that the Board can rearrange the positions of the Board members. She noted that this was tabled at the previous meeting because Mr. Romero could not attend in person. Rheah Bridges could not attend in person today but did send in her preference. Ms. Virgen stated that she would let the Board know about that. Ms. Bridges preferred that Mr. Adam Rhinehart remain Chair, Mr. Andres Romero be elected Vice chair, and the other Board members Assistant Secretaries. A Board member asked about the secretary's fulfillment. Ms. Virgen stated that Ms. Jill Burns currently holds the position of Secretary. She added that Ms. Burns works with Monica in the District management office. Ms. Virgen stated that she is part of the GMS team, and that position was mostly for signing checks that the District issues.

Ms. Virgen stated that Mr. Orenstein motioned to elect Mr. Andres Romero as Chair and Mr. Orenstein as Vice Chair, with the other three Board members as Assistant Secretaries.

On MOTION by Mr. Orenstein, seconded by Mr. Rhinehart, with all in favor, Resolution 2025-04 Electing Officers as slated above, was approved.

FOURTH ORDER OF BUSINESS

Approval of Minutes of November 19, 2024, Landowners' and Board of Supervisors Meetings

Ms. Virgen presented the minutes of November 19, 2024. They are on pages 8 and 11 in the agenda package. Ms. Virgen stated that she and the District staff have reviewed these minutes.

On MOTION by Mr. Rhinehart, seconded by Ms. Cassidy, with all in favor, the Minutes of November 19, 2024, Landowners' and Board of Supervisors Meeting, were approved.

FIFTH ORDER OF BUSINESS

Consideration of Data Sharing & Usage Agreement with Polk County Property Appraiser

Ms. Virgen stated that this agreement certifies that if Polk County's records are exempt, and the District will also hold them exempt. She added that this is an annual agreement provided by the property appraiser.

Ms. Hancock gave the new Board members background information about this agreement. She added that in this agreement, certain things weren't public records, such as public defenders and their addresses that are not public records. She recommended that the Board approve the agreement.

On MOTION by Mr. Rhinehart, seconded by Ms. Cassidy, with all in favor, the Data Sharing & Usage Agreement with Polk County Property Appraiser, was approved.

SIXTH ORDER OF BUSINESS

Consideration of Non-Ad Valorem Contract Agreement with Polk County Property Appraiser

Ms. Virgen stated that this agreement allows the District to place the CDD assessment on the Polk County Property tax bill. This is also an annual agreement.

On MOTION by Mr. Rhinehart, seconded by Mr. Romero, with all in favor, the Non-Ad Valorem Contract Agreement with Polk County Property Appraiser, was approved.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Hancock stated that she had nothing to report. Ms. Hancock asked Mr. Romero if he received his Sunshine Law notebook. He had. Ms. Hancock offered to answer any questions.

B. Engineer

Mr. Malave stated that he had nothing to report unless the Board had any questions, so he was excused from the meeting.

C. Field Manager's Report

Mr. Tindall presented the Field Manager's Report. He stated that landscaping services are satisfactory. Entry beds are clean and neat. The trees have been lifted and mulch is being arranged as part of the contract. The fill-ins were done along the perimeter wall with landscape replacement. Mr. Tindall noted that mowing schedules were reduced during winter. He said additional trash may accumulate in ponds because mowers aren't out as often. It is important to help preserve the integrity of the bed or the grass during the dormant season, especially on slopes where it is sandy, because it is more cost-effective when the grass isn't growing enough to mow it. Mr. Tindall stated that general maintenance, signs, entrance lighting, the photocells, and everything is running and working. There was an issue where a breaker was turned off during installation, but all lights worked. Outlets were replaced as needed. There were a couple of pallets on the side of the mailboxes that showed up. Some patches of grass need sod replacement, but not until it is warmer. Stop signs were straightened. Fencing is in progress.

A Board member asked Mr. Tindall about homeowners who face the exterior fence getting conflicting reports that they aren't allowed to use the exterior contents as part of their fencing. So, some homes have their personal fences built one foot next to the exterior fence. The Board member stated that he was trying to understand the logic of the two fences, saying they couldn't get into the space between them. Mr. Tindall explained that there were areas where there was confusion with a span of land, a tract that runs behind their homes, particularly the Northridge side. It is close to Hartford Estates, and 27 on that far corner, a small section of land runs behind those homes. Mr. Tindall said the homeowners wouldn't be allowed to fence over the CDD tract if there was an easement. He added that the HOA controls fence approvals. He said that they shouldn't impede an easement if it was involved in a drainage tract. Realistic usage of tract might be something to consider.

Mr. Tindall stated that normally, it was not advised if there was a drainage tract or water needed to flow because you wouldn't be able to get back there to do essential maintenance. If they put a private fence that impeded us as far as attaching it directly to the fence, a post will not be it if they try and tie it into an existing CDD fence post. They would have to do their own post directly adjacent. It was discussed that homeowners couldn't tie into a CDD fence because it wasn't theirs. If the CDD needed to maintain that fence there could be potential issues with that. There was further discussion about building the second fence. The decision on building a fence or attaching

to the CDD fence would require an easement. If the homeowner put up a second fence parallel to the CDD fence, there would have to be able to be accessed if there were ever a problem with the CDD fence. Mr. Tindall continued on with his report stating that there was a shed that was directly abutting the CDD fence on one post that is still functional. He said that it was replaced to ensure that there wasn't any damage to the homeowner's property.

i. Consideration of Proposal for Garbage Can at Playground

Mr. Tindall stated there was a request for a garbage can at the playground. He noted that the playground at Jefferson had a trash can. He said it would be \$52 a month to service twice a week. He added the trash can would match the other can. A Board member asked what the additional amount above the \$180. Mr. Tindall said it was \$784.34 for the can. He noted they run around \$500, and then there is a fee to deliver it and put it up. After much discussion, we found that the garbage can price and service would cost just over \$1,200.

On MOTION by Mr. Rhinehart, seconded by Mr. Romero, with all in favor, the Proposal for Garbage Can at Playground, was approved.

D. District Manager's Report

i. Approval of Check Register

Ms. Virgen presented the check register from October 1, 2024, through November 30, 2024, totaling \$62,624.64. Immediately following the summary is a detailed check register noting all the checks that were cut and already issued.

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

ii. Balance Sheet and Income Statement

Ms. Virgen presented the balance sheet and income statement on page 29. These are provided for informational purposes. She noted that she was happy to answer any questions.

EIGHTH ORDER OF BUSINESS

Other Business

Ms. Virgen stated that the contingency in the adopted budget was \$10,000 for the field expenses. The actual expenditures were \$10,228, \$228.00 over.

NINTH ORDER OF BUSINESS

Supervisors Requests and Audience Comments

There being no comments, and the next item followed.

TENTH ORDER OF BUSINESS

Adjournment

Ms. Virgen adjourned the meeting.

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Boca Raton, Florida 33431
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Fax (561) 994-5823
www.graucpa.com

September 9, 2024

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, 2024. 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, 2024. 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 2024 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@GMSFCFL.COM, PH: (407) 841-5524.

Our fee for these services will not exceed \$4,900 for the September 30, 2024 audit, 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.

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, 2024 must be provided to us no later than January 1, 2025, in order for us to complete the engagement by April 15, 2025.

Subject to timely receipt of the necessary information, we will submit a preliminary draft audit report by April 1, 2025 for the District's review, and a final draft audit report by April 15, 2025 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.

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

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 2022 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: Monica King
Title: DISTRICT MANAGER
Date: 1/22/25



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 VI

SECTION C

North Boulevard CDD

Field Management Report



February 18, 2025

Marshall Tindall

Field Services Manager

GMS

Complete

Landscaping

- ✚ Landscaping services have been satisfactory.
- ✚ Entry beds are neat and clean.
- ✚ Crepe myrtles seasonal trimming is in progress.
- ✚ Grass is recovering where pallets were dumped at the end of the year and no additional sod is needed.
- ✚ Some minor tree trimming was done along the northwestern boundary to provide fence clearance.
- ✚ Mow schedule will begin increasing as we go into spring.



Complete

General Maintenance

- + Removal of concrete drippings from street was completed.
- + Supplemental trash cleanup in pond areas to remove some construction materials and other items dumped on CDD tracts.
- + Fence repairs were completed following punch list.



In Progress

General maintenance

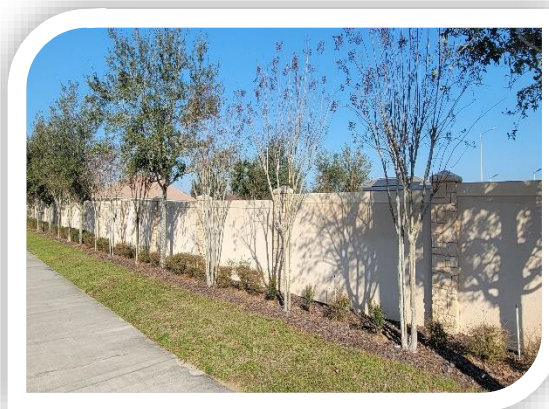
- ✚ Storm drain reviews are in progress.
- ✚ Cleanouts are being planned along with repairs as needed.
- ✚ Approved garbage can was ordered and will be installed once it arrives.



Upcoming

Fence Cleaning

- ✚ Cleaning of perimeter fence and walls.



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

December 01, 2024 through December 31, 2024

Bank	Date	Check No.'s		Amount
General Fund	12/4/24	461-462	\$	560.00
	12/20/24	463-466	\$	8,984.49
			\$	9,544.49

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
12/04/24	00032	11/19/24	AR111920 202411 310-51300-11000	SUPERVISOR FEES-11/19/24 ADAM RHINEHART	*	200.00	200.00 000461
12/04/24	00029	11/25/24	22428787 202410 310-51300-31100	ENGINEERING SVCS-OCT24 DEWBERRY ENGINEERING	*	360.00	360.00 000462
12/20/24	00019	12/01/24	162 202412 310-51300-34000	MANAGEMENT FEES-DEC24	*	3,750.00	
		12/01/24	162 202412 310-51300-35200	WEBSITE MANAGEMENT-DEC24	*	105.00	
		12/01/24	162 202412 310-51300-35100	INFORMATION TECH-DEC24	*	157.50	
		12/01/24	162 202412 310-51300-31300	DISSEMINATION SVCS-DEC24	*	568.75	
		12/01/24	162 202412 310-51300-51000	OFFICE SUPPLIES	*	.06	
		12/01/24	162 202412 310-51300-42000	POSTAGE	*	44.79	
		12/01/24	162 202412 310-51300-42500	COPIES	*	13.80	
		12/01/24	163 202412 320-53800-12000	FIELD MANAGEMENT-DEC24	*	695.67	
		12/01/24	163 202412 310-51300-42500	COPIES	*	34.37	
				GOVERNMENTAL MANAGEMENT SERVICES-CF			5,369.94 000463
12/20/24	00036	11/23/24	10691 202410 310-51300-31500	ATTORNEY SVCS-OCT24	*	2,344.96	
		12/16/24	11028 202411 310-51300-31500	ATTORNEY SVCS-NOV24	*	962.14	
				KILINSKI VAN WYK PLLC			3,307.10 000464
12/20/24	00039	12/01/24	NB2233 202412 330-57200-48201	PET WASTE STATION-DEC24	*	166.25	
				POOP BANDIT			166.25 000465
12/20/24	00035	11/13/24	15369 202411 320-53800-47300	RPLCD HEAD/SPRAY W/NOZZLE	*	141.20	
				PRINCE & SONS INC.			141.20 000466

TOTAL FOR BANK A 9,544.49

TOTAL FOR REGISTER 9,544.49

NOBU NORTH BOULEVAR IARAUJO

SECTION 2

North Boulevard
Community Development District

Unaudited Financial Reporting
December 31, 2024



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North Boulevard
Community Development District
Combined Balance Sheet
December 31, 2024

	<i>General Fund</i>	<i>Capital Reserve Fund</i>	<i>Debt Service Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
Operating Account	\$ 926,114	\$ 29,391	\$ -	\$ 955,504
Due From General Fund	\$ -	\$ -	\$ 451,115	\$ 451,115
Deposits	\$ 960	\$ -	\$ -	\$ 960
Investments:				
<u>Series 2017</u>				
Reserve	\$ -	\$ -	\$ 123,875	\$ 123,875
Revenue	\$ -	\$ -	\$ 80,653	\$ 80,653
Redemption	\$ -	\$ -	\$ 802	\$ 802
<u>Series 2019</u>				
Reserve	\$ -	\$ -	\$ 105,956	\$ 105,956
Revenue	\$ -	\$ -	\$ 29,186	\$ 29,186
Prepayment	\$ -	\$ -	\$ 161	\$ 161
Total Assets	\$ 927,074	\$ 29,391	\$ 791,748	\$ 1,748,213
Liabilities:				
Accounts Payable	\$ 20,237	\$ -	\$ -	\$ 20,237
Due to Debt Service	\$ 451,115	\$ -	\$ -	\$ 451,115
Total Liabilities	\$ 471,352	\$ -	\$ -	\$ 471,352
Fund Balance:				
Assigned For:				
Debt Service - Series 2017	\$ -	\$ -	\$ 454,239	\$ 454,239
Debt Service - Series 2019	\$ -	\$ -	\$ 337,509	\$ 337,509
Restricted For:				
Capital Reserve	\$ -	\$ 29,391	\$ -	\$ 29,391
Unassigned	\$ 455,721	\$ -	\$ -	\$ 455,721
Total Fund Balances	\$ 455,721	\$ 29,391	\$ 791,748	\$ 1,276,861
Total Liabilities & Fund Balance	\$ 927,074	\$ 29,391	\$ 791,748	\$ 1,748,213

North Boulevard

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending December 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 12/31/24	Thru 12/31/24	Variance
Revenues:				
Assessments - Tax Roll	\$ 431,702	\$ 415,196	\$ 415,196	\$ -
Other Income	\$ -	\$ -	\$ 30	\$ 30
Total Revenues	\$ 431,702	\$ 415,196	\$ 415,226	\$ 30
Expenditures:				
<i>General & Administrative:</i>				
Supervisor Fees	\$ 12,000	\$ 3,000	\$ 1,000	\$ 2,000
Engineering Fees	\$ 10,000	\$ 2,500	\$ 1,440	\$ 1,060
Dissemination Agent	\$ 6,825	\$ 1,706	\$ 1,706	\$ -
Attorney Fees	\$ 19,000	\$ 4,750	\$ 4,335	\$ 415
Assessment Administration	\$ 5,250	\$ 5,250	\$ 5,250	\$ -
Annual Audit	\$ 4,900	\$ -	\$ -	\$ -
Trustee Fees	\$ 7,780	\$ 3,717	\$ 3,717	\$ -
Management Fees	\$ 45,000	\$ 11,250	\$ 11,250	\$ -
Information Technology	\$ 1,890	\$ 473	\$ 473	\$ -
Website Maintenance	\$ 1,260	\$ 315	\$ 315	\$ -
Postage & Delivery	\$ 1,100	\$ 275	\$ 129	\$ 146
Telephone	\$ 50	\$ 13	\$ -	\$ 13
Printing & Binding	\$ 400	\$ 100	\$ 48	\$ 52
Insurance	\$ 8,455	\$ 8,455	\$ 7,296	\$ 1,159
Legal Advertising	\$ 5,000	\$ 1,250	\$ 959	\$ 291
Contingency	\$ 3,000	\$ 750	\$ 158	\$ 592
Office Supplies	\$ 100	\$ 25	\$ 1	\$ 24
Dues, Licenses & Fees	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 132,185	\$ 44,003	\$ 38,251	\$ 5,753

North Boulevard
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending December 31, 2024

	Adopted Budget	Prorated Budget Thru 12/31/24	Actual Thru 12/31/24	Variance
<u>Operation and Maintenance</u>				
Field Expenses				
Field Management	\$ 8,348	\$ 2,087	\$ 2,087	\$ -
Electric	\$ 9,490	\$ 2,373	\$ 1,364	\$ 1,008
Streetlights	\$ 30,418	\$ 7,604	\$ 5,535	\$ 2,069
Property Insurance	\$ 6,333	\$ 6,333	\$ 5,064	\$ 1,269
Landscape Maintenance	\$ 58,860	\$ 14,715	\$ 9,810	\$ 4,905
Landscape Replacement & Enhancement	\$ 20,000	\$ 5,000	\$ 18,000	\$ (13,000)
Irrigation Repairs	\$ 5,500	\$ 1,375	\$ 5,170	\$ (3,795)
General Field Repairs & Maintenance	\$ 15,000	\$ 3,750	\$ 8,225	\$ (4,475)
Contingency	\$ 10,000	\$ 2,500	\$ -	\$ 2,500
Subtotal	\$ 163,948	\$ 45,737	\$ 55,255	\$ (9,519)
Amenity Expenses				
Inter-Governmental Expense	\$ 92,509	\$ -	\$ -	\$ -
Trash Collections	\$ 2,100	\$ 525	\$ 508	\$ 18
Pest Control	\$ 960	\$ 240	\$ -	\$ 240
Subtotal	\$ 95,569	\$ 765	\$ 508	\$ 258
Total O&M Expenses:	\$ 259,517	\$ 46,502	\$ 55,763	\$ (9,261)
Total Expenditures	\$ 391,702	\$ 90,505	\$ 94,014	\$ (3,508)
<u>Other Financing Sources/Uses:</u>				
Capital Reserve	\$ (40,000)	\$ -	\$ -	\$ -
Total Other Financing Sources/Uses	\$ (40,000)	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ -		\$ 321,213	
Fund Balance - Beginning	\$ -		\$ 134,509	
Fund Balance - Ending	\$ -		\$ 455,721	

North Boulevard

Community Development District

Debt Service Fund - Series 2017

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending December 31, 2024

	Adopted Budget	Prorated Budget Thru 12/31/24	Actual Thru 12/31/24	Variance
Revenues:				
Assessments - Tax Roll	\$ 258,211	\$ 248,339	\$ 248,339	\$ -
Interest	\$ 6,000	\$ 2,904	\$ 2,904	\$ -
Total Revenues	\$ 264,211	\$ 251,244	\$ 251,244	\$ -
Expenditures:				
Interest Expense 11/1	\$ 82,726	\$ 82,726	\$ 82,726	\$ -
Principal Expense - 5/1	\$ 80,000	\$ -	\$ -	\$ -
Interest Expense - 5/1	\$ 82,726	\$ -	\$ -	\$ -
Total Expenditures	\$ 245,451	\$ 82,726	\$ 82,726	\$ -
Excess Revenues (Expenditures)	\$ 18,760		\$ 168,518	
Fund Balance - Beginning	\$ 161,143		\$ 285,721	
Fund Balance - Ending	\$ 179,902		\$ 454,239	

North Boulevard

Community Development District

Debt Service Fund - Series 2019

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending December 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 12/31/24	Thru 12/31/24	Variance
Revenues:				
Assessments - Tax Roll	\$ 209,762	\$ 201,743	\$ 201,743	\$ -
Interest	\$ 5,000	\$ 2,509	\$ 2,509	\$ -
Total Revenues	\$ 214,762	\$ 204,252	\$ 204,252	\$ -
Expenditures:				
Interest Expense 11/1	\$ 77,869	\$ 77,869	\$ 77,869	\$ -
Principal Expense 11/1	\$ 55,000	\$ 55,000	\$ 55,000	\$ -
Interest Expense 5/1	\$ 76,700	\$ -	\$ -	\$ -
Total Expenditures	\$ 209,569	\$ 132,869	\$ 132,869	\$ -
Excess Revenues (Expenditures)	\$ 5,193		\$ 71,383	
Fund Balance - Beginning	\$ 159,358		\$ 266,125	
Fund Balance - Ending	\$ 164,551		\$ 337,509	

North Boulevard

Community Development District Capital Projects Fund - Series 2017

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending December 31, 2024

	Adopted Budget	Prorated Budget Thru 12/31/24	Actual Thru 12/31/24	Variance
Revenues:				
Interest	\$ -	\$ -	\$ 0	\$ 0
Total Revenues	\$ -	\$ -	\$ 0	\$ 0
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ 3,858	\$ (3,858)
Total Expenditures	\$ -	\$ -	\$ 3,858	\$ (3,858)
Excess Revenues (Expenditures)	\$ -	\$ -	\$ (3,857)	
Fund Balance - Beginning	\$ -		\$ 3,858	
Fund Balance - Ending	\$ -		\$ 0	

North Boulevard

Community Development District

Capital Reserve Projects

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending December 31, 2024

	Adopted Budget	Prorated Budget Thru 12/31/24	Actual Thru 12/31/24	Variance
Revenues:				
Interest	\$ -	\$ -	\$ 7	\$ 7
Total Revenues	\$ -	\$ -	\$ 7	\$ 7
Expenditures:				
Contingency	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Other Financing Sources:				
Transfer In/(Out)	\$ 40,000	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ 40,000	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ 40,000		\$ 7	
Fund Balance - Beginning	\$ 9,275		\$ 29,384	
Fund Balance - Ending	\$ 49,275		\$ 29,391	

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	\$ -	\$ 13,408	\$ 401,788	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 415,196
Other Income	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30
Total Revenues	\$ 30	\$ 13,408	\$ 401,788	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 415,226
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ 600	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Engineering Fees	\$ 360	\$ 360	\$ 720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,440
Dissemination Agent	\$ 569	\$ 569	\$ 569	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,706
Attorney Fees	\$ 2,345	\$ 962	\$ 1,028	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,335
Assessment Administration	\$ 5,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,250
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee Fees	\$ -	\$ 3,717	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,717
Management Fees	\$ 3,750	\$ 3,750	\$ 3,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,250
Information Technology	\$ 158	\$ 158	\$ 158	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 473
Website Maintenance	\$ 105	\$ 105	\$ 105	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 315
Postage & Delivery	\$ 58	\$ 26	\$ 45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 129
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Printing & Binding	\$ -	\$ -	\$ 48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48
Insurance	\$ 7,296	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,296
Legal Advertising	\$ -	\$ 959	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 959
Property Appraiser Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ 76	\$ 40	\$ 41	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 158
Office Supplies	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1
Dues, Licenses & Fees	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative:	\$ 20,742	\$ 11,046	\$ 6,463	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,251

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	\$ 696	\$ 696	\$ 696	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,087
Electric	\$ 464	\$ 475	\$ 425	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,364
Streetlights	\$ 1,855	\$ 1,846	\$ 1,834	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,535
Property Insurance	\$ 5,064	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,064
Landscape Maintenance	\$ -	\$ 4,905	\$ 4,905	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,810
Landscape Replacement	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000
Irrigation Repairs	\$ 4,905	\$ 141	\$ 123	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,170
General Repairs & Maintenance	\$ 1,600	\$ 927	\$ 5,699	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,225
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 32,584	\$ 8,989	\$ 13,682	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,255
Amenity Expenses													
Inter-Governmental Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trash Collection	\$ 166	\$ 175	\$ 166	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 508
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 166	\$ 175	\$ 166	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 508
Total O&M Expenses:	\$ 32,750	\$ 9,164	\$ 13,848	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,763
Total Expenditures	\$ 53,492	\$ 20,210	\$ 20,311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,014
Other Financing Sources/Uses:													
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ (53,462)	\$ (6,802)	\$ 381,477	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 321,213

North Boulevard
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2025

ON ROLL ASSESSMENTS

Gross Assessments \$ 464,193.70 \$ 277,646.12 \$ 225,550.48 \$ 967,390.30
Net Assessments \$ 431,700.14 \$ 258,210.89 \$ 209,761.95 \$ 899,672.98

Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Property Appraiser	Net Receipts	48%				29%		23%		100%	
								General Fund	2017 Debt Service	2019 Debt Service	Total	2017 Debt Service	2019 Debt Service	Total	Total		
11/13/24	10/21/24	\$3,757.57	(\$197.29)	(\$71.21)	\$0.00	\$ -	\$ 3,489.07	\$ 1,674.20	\$ 1,001.38	\$ 813.49	\$ 3,489.07						
11/19/24	11/01-11/07/24	\$9,925.92	(\$397.01)	(\$190.58)	\$0.00	\$ -	\$ 9,338.33	\$ 4,480.92	\$ 2,680.15	\$ 2,177.26	\$ 9,338.33						
11/26/24	11/08-11/15/24	\$16,014.60	(\$590.25)	(\$308.49)	\$0.00	\$ -	\$ 15,115.86	\$ 7,253.21	\$ 4,338.33	\$ 3,524.32	\$ 15,115.86						
12/06/24	11/16-11/26/24	\$64,764.08	(\$2,590.48)	(\$1,243.47)	\$0.00	\$0.00	\$ 60,930.13	\$ 29,236.79	\$ 17,487.27	\$ 14,206.08	\$ 60,930.14						
12/07/24	Inv#4652129	\$0.00	\$0.00	\$0.00	\$0.00	(\$12,665.43)	\$ (12,665.43)	\$ (6,077.39)	\$ (3,635.05)	\$ (2,952.99)	\$ (12,665.43)						
12/20/24	11/27/24-11/30/24	\$825,297.68	(\$33,011.36)	(\$15,845.73)	\$0.00	\$0.00	\$ 776,440.59	\$372,568.17	\$ 222,842.55	\$ 181,029.88	\$ 776,440.60						
12/27/24	12/01/24-12/15/24	\$13,356.38	(\$468.76)	(\$257.75)	\$0.00	\$0.00	\$ 12,629.87	\$ 6,060.33	\$ 3,624.84	\$ 2,944.70	\$ 12,629.87						
Total		\$ 933,116.23	\$ (37,255.15)	\$ (17,917.23)	\$ -	\$ (12,665.43)	\$ 865,278.42	\$ 415,196.23	\$ 248,339.47	\$ 201,742.74	\$ 865,278.44						

96%	Net Percent Collected
\$ 34,394.56	Balance Remaining to Collect