

*North Boulevard  
Community Development District*

*Agenda  
July 15, 2025*

# AGENDA

# *North Boulevard*

## *Community Development District*

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219 East Livingston Street, Orlando, Florida 32801

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

July 8, 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, July 15, 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

#### **Audit Committee Meeting**

1. Roll Call
2. Public Comment Period
3. Review of Proposals and Tally of Audit Committee Members Rankings
  - a. Grau & Associates
4. Adjournment

#### **Board of Supervisors Meeting**

1. Roll Call
2. Public Comment Period
3. Organizational Matters
  - A. Acceptance of Resignation of Adam Rhinehart
  - B. Appointment of Individual to Fill Board Vacancy in Seat # 2 (Exp. 2026)
  - C. Administration of Oath of Office to Newly Appointed Individual
  - D. Consideration of Resolution 2025-11 Electing Officers
4. Public Hearings
  - A. Public Hearing on the Adoption of the Fiscal Year 2026 Budget and Appropriating Funds
    - i. Consideration of Resolution 2025-12 Adopting the Fiscal Year 2026 Budget and Appropriating Funds
  - B. Public Hearing on the Imposition of Special Assessments and Certifying an Assessment Roll

- i. Consideration of Resolution 2025-13 Imposing Special Assessments and Certifying an Assessment Roll
5. Approval of Minutes of the May 20, 2025, Board of Supervisors Meeting
6. Acceptance of the Rankings of the Audit Committee and Authorizing Staff to Send a Notice of Intent to Award
7. Consideration of 2025-14 Setting a Public Hearing to Amend Adopted Parking Policies
8. Consideration of 2025-15 Removing and Appointing an Assistant Secretary
9. Consideration of Resolution 2025-16 Authorizing Spending Limits
10. Review and Acceptance of Fiscal Year 2024 Audit Report
11. Discussion of Property Encroachments
12. Staff Reports
  - A. Attorney
  - B. Engineer
    - i. Consideration of Work Authorization 2025-2 for Annual Engineer's Report
    - ii. Presentation of Annual Engineer's Report
  - C. Field Manager's Report
  - D. District Manager's Report
    - i. Approval of Check Register
    - ii. Balance Sheet & Income Statement
    - iii. Consideration of Fiscal Year 2026 Meeting Schedule
    - iv. District Goals and Objectives
      1. Adoption of Fiscal Year 2026 Goals & Objectives
      2. Presentation of Fiscal Year 2025 Goals & Objectives and Authorizing the Chair to Execute
    - v. Reminder: **Next Meeting- August 11 at 6:00 PM @ Tom Fellows Community Center**
13. Other Business
14. Supervisors Requests
15. Adjournment



# Audit Committee Meeting

## SECTION 3

# SECTION A



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Proposal to Provide Financial Auditing Services:

**NORTH BOULEVARD**  
COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: June 27, 2025  
5:00PM

**Submitted to:**

North Boulevard  
Community Development District  
c/o District Manager  
219 East Livingston Street  
Orlando, Florida 32801

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**Submitted by:**

Antonio J. Grau, Partner  
Grau & Associates  
1001 Yamato Road, Suite 301  
Boca Raton, Florida 33431

**Tel** (561) 994-9299  
(800) 229-4728

**Fax** (561) 994-5823

[tgrau@graucpa.com](mailto:tgrau@graucpa.com)

[www.graucpa.com](http://www.graucpa.com)



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

June 27, 2025

North Boulevard Community Development District  
c/o District Manager  
219 East Livingston Street  
Orlando, Florida 32801

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2025, with an option for four (4) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the North Boulevard Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Government audits are at the core of our practice: **95% of our work is performing audits for local governments and of that 98% are for special districts.** With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

## Why Grau & Associates:

### Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year-round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

### Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

### Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year-round, updating, collaborating, and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

### Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

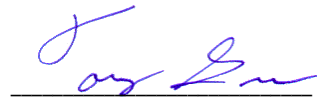
### **Complying With Standards**

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA ([tgrau@graucpa.com](mailto:tgrau@graucpa.com)) or David Caplivski, CPA ([dcaplivski@graucpa.com](mailto:dcaplivski@graucpa.com)) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,  
Grau & Associates



Antonio J. Grau

# **Firm Qualifications**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS



# Grau's Focus and Experience

## Our Team



**3** Partners  
**11** Professional Staff  
**2** Administrative Professionals



**2005**

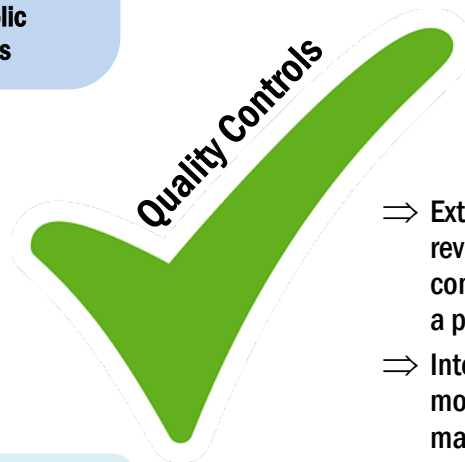
Year founded

## Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**



- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

**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**

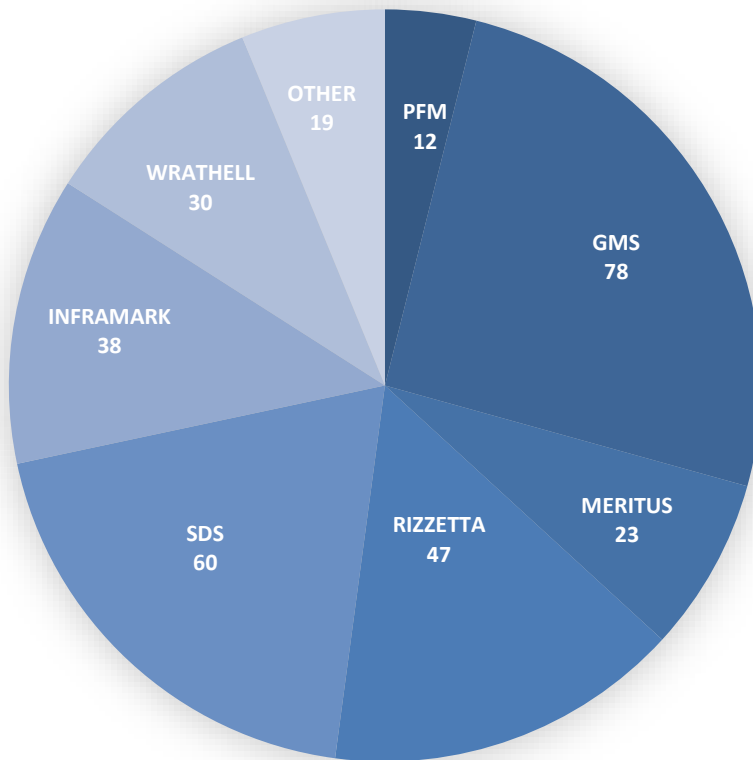
**Review Number: 594791**

# **Firm & Staff Experience**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



### Profile Briefs:

#### **Antonio J GRAU, CPA (Partner)**

*Years Performing Audits: 35+*

*CPE (last 2 years):*

*Government*

*Accounting, Auditing:*

*24 hours; Accounting,*

*Auditing and Other:*

*56 hours*

*Professional*

*Memberships: AICPA,*

*FICPA, FGFOA, GFOA*

#### **David Caplivski, CPA (Partner)**

*Years Performing Audits: 13+*

*CPE (last 2 years):*

*Government*

*Accounting, Auditing:*

*24 hours; Accounting,*

*Auditing and Other:*

*64 hours*

*Professional*

*Memberships: AICPA,*

*FICPA, FGFOA, FASD*

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process."

- Tony Grau

"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."

- David Caplivski

## **YOUR ENGAGEMENT TEAM**

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team. The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



## Antonio 'Tony' J. Grau, CPA

### Partner

Contact: [tgrau@graucpa.com](mailto:tgrau@graucpa.com) | (561) 939-6672

#### Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

#### Education

University of South Florida (1983)  
Bachelor of Arts  
Business Administration

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#### Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District  
Dunes Community Development District  
Fishhawk Community Development District (I,II,IV)  
Grand Bay at Doral Community Development District  
Heritage Harbor North Community Development District

St. Lucie West Services District  
Ave Maria Stewardship Community District  
Rivers Edge II Community Development District  
Bartram Park Community Development District  
Bay Laurel Center Community Development District

Boca Raton Airport Authority  
Greater Naples Fire Rescue District  
Key Largo Wastewater Treatment District  
Lake Worth Drainage District  
South Indian River Water Control

#### Professional Associations/Memberships

American Institute of Certified Public Accountants  
Florida Institute of Certified Public Accountants  
City of Boca Raton Financial Advisory Board Member

Florida Government Finance Officers Association  
Government Finance Officers Association Member

#### Professional Education (over the last two years)

##### Course

Government Accounting and Auditing  
Accounting, Auditing and Other  
Total Hours

##### Hours

24  
56  
80 (includes of 4 hours of Ethics CPE)





**David Caplivski, CPA/CITP, Partner**  
 Contact : [dcaplivski@graucpa.com](mailto:dcaplivski@graucpa.com) / 561-939-6676

**Experience**

Grau & Associates	Partner	2021-Present
Grau & Associates	Manager	2014-2020
Grau & Associates	Senior Auditor	2013-2014
Grau & Associates	Staff Auditor	2010-2013

**Education**

Florida Atlantic University (2009)  
 Master of Accounting  
 Nova Southeastern University (2002)  
 Bachelor of Science  
 Environmental Studies

**Certifications and Certificates**

Certified Public Accountant (2011)  
 AICPA Certified Information Technology Professional (2018)  
 AICPA Accreditation COSO Internal Control Certificate (2022)

**Clients Served (partial list)**

(>300) Various Special Districts Aid to Victims of Domestic Abuse Boca Raton Airport Authority Broward Education Foundation CareerSource Brevard CareerSource Central Florida 403 (b) Plan City of Lauderdale GERS City of Parkland Police Pension Fund City of Sunrise GERS Coquina Water Control District Central County Water Control District City of Miami (program specific audits) City of West Park Coquina Water Control District East Central Regional Wastewater Treatment Fac. East Naples Fire Control & Rescue District	Hispanic Human Resource Council Loxahatchee Groves Water Control District Old Plantation Water Control District Pinetree Water Control District San Carlos Park Fire & Rescue Retirement Plan South Indian River Water Control District South Trail Fire Protection & Rescue District Town of Haverhill Town of Hypoluxo Town of Hillsboro Beach Town of Lantana Town of Lauderdale By-The-Sea Volunteer Fire Pension Town of Pembroke Park Village of Wellington Village of Golf
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**Professional Education (over the last two years)**

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	64
Total Hours	<u>88</u> (includes 4 hours of Ethics CPE)

**Professional Associations**

Member, American Institute of Certified Public Accountants  
 Member, Florida Institute of Certified Public Accountants  
 Member, Florida Government Finance Officers Association  
 Member, Florida Association of Special Districts

# References



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS



We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

### Dunes Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 1998
<b>Client Contact</b>	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

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### Two Creeks Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 2007
<b>Client Contact</b>	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

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### Journey's End Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 2004
<b>Client Contact</b>	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

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# **Specific Audit Approach**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# **AUDIT APPROACH**

## **Grau's Understanding of Work Product / Scope of Services:**

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

## **Proposed segmentation of the engagement**

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



## **Phase I - Preliminary Planning**

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

### **During this phase we will perform the following activities:**

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

## **Phase II – Execution of Audit Plan**

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

## **Phase III - Completion and Delivery**

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

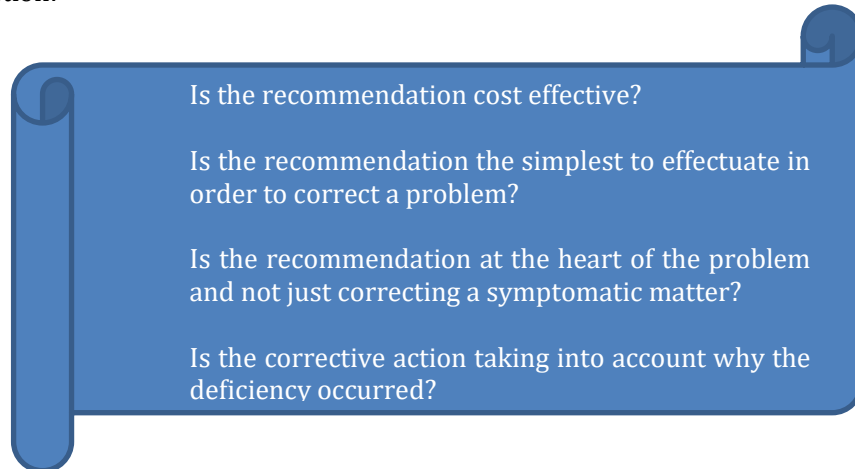
Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:



To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

### **Communications**

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

# **Cost of Services**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2025-2029 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2025	\$3,400
2026	\$3,500
2027	\$3,600
2028	\$3,700
2029	<u>\$3,800</u>
<b>TOTAL (2025-2029)</b>	<b><u>\$18,000</u></b>

The above fee is based on the assumption that the District maintains its current level of operations. Should conditions change or Bonds are issued the fee would be adjusted accordingly upon approval from all parties concerned.

# **Supplemental Information**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS



## **PARTIAL LIST OF CLIENTS**

<b>SPECIAL DISTRICTS</b>	<b>Governmental Audit</b>	<b>Single Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Farms Water Control District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Water Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓				9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
<b>TOTAL</b>	<b>491</b>	<b>5</b>	<b>4</b>	<b>484</b>	

## **ADDITIONAL SERVICES**

### **CONSULTING / MANAGEMENT ADVISORY SERVICES**

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

### **ARBITRAGE**

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

**73**

Current  
Arbitrage  
Calculations

**We look forward to providing North Boulevard Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!**

**For even more information on Grau & Associates  
please visit us on [www.graucpa.com](http://www.graucpa.com).**

North Boulevard CDD Auditor Selection							
	Ability of Personnel (20 pts)	Proposer's Experience (20 pts)	Understading of Scope of Work (20 pts)	Ability to Furnish the Required Services (20 pts)	Price (20 pts)	Total Points Earned	Ranking (1 being highest)
Grau & Associates					2025- \$3,400 2026- \$3,500 2027- \$3,600 2028- \$3,700 2029- \$3,800		

# Board of Supervisors Meeting

## SECTION 3

# SECTION A

**From:** Monica Virgen mvirgen@gmscfl.com  
**Subject:** Fwd: CDD Boards  
**Date:** July 8, 2025 at 4:25 PM  
**To:**

MV

From: **Adam Rhinehart** <[adam@cassidylanddev.com](mailto:adam@cassidylanddev.com)>  
Date: Mon, Jun 30, 2025 at 2:27 PM  
Subject: CDD Boards  
To: Tricia Adams <[tadams@gmscfl.com](mailto:tadams@gmscfl.com)>

Tricia,

I need to resign my position on the North Boulevard and Davenport Road South CDD boards.

Please let me know if you need anything else from me.

Thank you,

**Adam Rhinehart**

*Oakley Rhinehart Cassidy, LLC  
346 East Central Avenue  
Winter Haven, FL 33880*

--

Tricia L. Adams  
District Manager  
Governmental Management Services - Central Florida, LLC  
219 E Livingston St  
Orlando, FL 32801  
O: 407.841.5524 ext. 138  
C: 863.241.8050



# SECTION D



**RESOLUTION 2025-11**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE NORTH BOULEVARD COMMUNITY DEVELOPMENT DISTRICT ELECTING THE OFFICERS OF THE NORTH BOULEVARD COMMUNITY DEVELOPMENT DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE.**

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

**WHEREAS**, the Board of Supervisors of the District (“Board”) desires to elect the Officers of the District.

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

**SECTION 1.** The following persons are elected to the offices shown:

Chairperson	_____
Vice Chairperson	_____
Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____

**SECTION 2.** This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED** this 15th day of July 2025.

ATTEST:

**NORTH BOULEVARD COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chairperson/Vice Chairperson,  
Board of Supervisors

## SECTION 4

# SECTION A

## RESOLUTION 2025-12

### **THE ANNUAL APPROPRIATION RESOLUTION OF THE NORTH BOULEVARD COMMUNITY DEVELOPMENT DISTRICT RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGETS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager has, prior to the fifteenth (15<sup>th</sup>) day in June, 2025, submitted to the Board of Supervisors (“**Board**”) of the North Boulevard Community Development District (“**District**”) proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2025 and ending September 30, 2026 (“**Fiscal Year 2026**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

**WHEREAS**, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

**WHEREAS**, the Board set a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

**WHEREAS**, the District Manager posted the Proposed Budget on the District’s website at least two days before the public hearing; and

**WHEREAS**, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1<sup>st</sup> of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

**WHEREAS**, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

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

#### **SECTION 1. BUDGET**

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. The Proposed Budget, attached hereto as **Exhibit A**, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the North Boulevard Community Development District for the Fiscal Year Ending September 30, 2026.”
- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

## **SECTION 2. APPROPRIATIONS**

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2026, the sum of \$ \_\_\_\_\_ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board 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	\$ _____
DEBT SERVICE FUND (SERIES 2017)	\$ _____
DEBT SERVICE FUND (SERIES 2019)	\$ _____
CAPITAL RESERVE FUNDS	\$ _____
TOTAL ALL FUNDS	\$ _____

## **SECTION 3. BUDGET AMENDMENTS**

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2026 or within 60 days following the end of the Fiscal Year 2026 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in

the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District’s website within 5 days after adoption and remain on the website for at least 2 years.

**SECTION 4. EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED THIS 15<sup>TH</sup> DAY OF JULY 2025.**

ATTEST:

**NORTH BOULEVARD  
COMMUNITY DEVELOPMENT  
DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

By:\_\_\_\_\_

Its:\_\_\_\_\_

**Exhibit A:** Adopted Budget for Fiscal Year 2026

# Exhibit A

## **North Boulevard** **Community Development District**

**Proposed Budget**  
**FY 2026**



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# North Boulevard

## Community Development District

### Proposed Budget General Fund

Description	Adopted Budget FY2025	Actuals Thru 5/31/25	Projected Next 4 Months	Projected Thru 9/30/25	Proposed Budget FY2026
<b>Revenues</b>					
Assessments - On Roll	\$ 431,702	\$ 431,966	\$ -	\$ 431,966	\$ 531,702
Other Income	\$ -	\$ 90	\$ -	\$ 90	\$ -
<b>Total Revenues</b>	<b>\$ 431,702</b>	<b>\$ 432,056</b>	<b>\$ -</b>	<b>\$ 432,056</b>	<b>\$ 531,702</b>
<b>Expenditures</b>					
<i>Administrative</i>					
Supervisor Fees	\$ 12,000	\$ 4,600	\$ 4,000	\$ 8,600	\$ 12,000
FICA Expense	\$ -	\$ 275	\$ 306	\$ 581	\$ 918
Engineering Fees	\$ 10,000	\$ 5,723	\$ 2,861	\$ 8,584	\$ 10,000
Dissemination Agent	\$ 6,825	\$ 4,550	\$ 2,275	\$ 6,825	\$ 7,030
Attorney Fees	\$ 19,000	\$ 15,447	\$ 7,724	\$ 23,171	\$ 25,000
Assessment Administration	\$ 5,250	\$ 5,250	\$ -	\$ 5,250	\$ 5,408
Annual Audit	\$ 4,900	\$ 4,900	\$ -	\$ 4,900	\$ 5,000
Trustee Fees	\$ 7,780	\$ 7,758	\$ -	\$ 7,758	\$ 8,514
Management Fees	\$ 45,000	\$ 30,000	\$ 15,000	\$ 45,000	\$ 46,350
Information Technology	\$ 1,890	\$ 1,260	\$ 630	\$ 1,890	\$ 1,947
Website Maintenance	\$ 1,260	\$ 840	\$ 420	\$ 1,260	\$ 1,298
Postage & Delivery	\$ 1,100	\$ 1,087	\$ 260	\$ 1,347	\$ 1,300
Telephone	\$ 50	\$ -	\$ 50	\$ 50	\$ -
Printing & Binding	\$ 400	\$ 154	\$ 77	\$ 231	\$ 400
Insurance	\$ 8,455	\$ 7,296	\$ -	\$ 7,296	\$ 8,390
Legal Advertising	\$ 5,000	\$ 2,631	\$ 2,629	\$ 5,260	\$ 5,300
Contingency	\$ 3,000	\$ 375	\$ 380	\$ 755	\$ 2,800
Office Supplies	\$ 100	\$ 1	\$ 25	\$ 26	\$ 100
Dues, Licenses & Fees	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
<b>Total Administrative</b>	<b>\$ 132,185</b>	<b>\$ 92,323</b>	<b>\$ 36,637</b>	<b>\$ 128,960</b>	<b>\$ 141,929</b>

# North Boulevard

## Community Development District

### Proposed Budget General Fund

Description	Adopted Budget FY2025	Actuals Thru 5/31/25	Projected Next 4 Months	Projected Thru 9/30/25	Proposed Budget FY2026
<b><u>Operation and Maintenance</u></b>					
<i>Field Expenditures</i>					
Field Management	\$ 8,348	\$ 5,565	\$ 2,782	\$ 8,348	\$ 8,598
Electric	\$ 9,490	\$ 3,840	\$ 2,320	\$ 6,160	\$ 9,490
Streetlights	\$ 30,418	\$ 14,984	\$ 10,000	\$ 24,984	\$ 30,418
Property Insurance	\$ 6,333	\$ 5,064	\$ -	\$ 5,064	\$ 5,824
Landscape Maintenance	\$ 58,860	\$ 34,335	\$ 19,620	\$ 53,955	\$ 60,626
Landscape Replacement & Enhancement	\$ 20,000	\$ 18,000	\$ -	\$ 18,000	\$ 20,000
Irrigation Repairs	\$ 5,500	\$ 6,650	\$ 1,163	\$ 7,814	\$ 5,500
General Field Repairs & Maintenance	\$ 15,000	\$ 18,845	\$ 675	\$ 19,520	\$ 20,000
Contingency	\$ 10,000	\$ 1,264	\$ 1,200	\$ 2,464	\$ 9,700
<b>Subtotal</b>	<b>\$ 163,948</b>	<b>\$ 108,549</b>	<b>\$ 37,761</b>	<b>\$ 146,310</b>	<b>\$ 170,155</b>
<i>Amenity Expenditures</i>					
Inter-Governmental Expense	\$ 92,509	\$ 92,509	\$ -	\$ 92,509	\$ 78,374
Trash Collection	\$ 2,100	\$ 1,567	\$ 784	\$ 2,351	\$ 2,793
Pest Control	\$ 960	\$ -	\$ 960	\$ 960	\$ 960
<b>Subtotal</b>	<b>\$ 95,569</b>	<b>\$ 94,076</b>	<b>\$ 1,744</b>	<b>\$ 95,820</b>	<b>\$ 82,127</b>
<b>Subtotal Operations &amp; Maintenance</b>	<b>\$ 259,517</b>	<b>\$ 202,625</b>	<b>\$ 39,504</b>	<b>\$ 242,129</b>	<b>\$ 252,282</b>
<b><u>Other Financing Sources/Uses:</u></b>					
Capital Reserve	\$ 40,000	\$ -	\$ 40,000	\$ 40,000	\$ 137,490
<b>Total Other Financing Sources/Uses</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 137,490</b>
<b>Total Expenditures</b>	<b>\$ 431,702</b>	<b>\$ 294,948</b>	<b>\$ 116,141</b>	<b>\$ 411,089</b>	<b>\$ 531,702</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ -</b>	<b>\$ 137,108</b>	<b>\$ (116,141)</b>	<b>\$ 20,967</b>	<b>\$ -</b>

Net Assessments	\$531,702
Add: Discounts & Collections 7%	\$40,021
Gross Assessments	<u>\$571,722</u>

Product	ERU's	Assessable Units	ERU/Unit	Net Assessment	Net Per Unit	Gross Per Unit
Platted	389.00	389.00	1.00	\$531,701.80	\$1,366.84	\$1,469.72

Product	FY 2026 Gross Per Unit	FY 2025 Gross Per Unit	Increase/(Decrease)
Platted	\$ 1,469.72	\$ 1,193.30	\$ 276.42

# North Boulevard Community Development District General Fund Budget

## **REVENUES:**

### Assessments

The District will levy a non-ad valorem assessment on all assessable property within the District to fund all general operating and maintenance expenditures during the fiscal year.

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## **EXPENDITURES:**

### **Administrative:**

#### Supervisor Fees

Chapter 190, Florida Statutes, allows for each Board member to receive \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings. Amount is based on 5 Supervisors attending 5 meetings during the fiscal year.

#### FICA Expense

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisors checks.

#### Engineering Fees

The District's engineer will provide general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review invoices, etc.

#### Dissemination Agent

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. This cost is based upon the Series 2019 and 2022 bond series. Governmental Management Services – Central Florida, LLC completes these reporting requirements.

#### Attorney Fees

The District's legal counsel provides general legal services to the District, e.g. attendance and preparation for monthly meetings, preparation and review of agreements, resolutions, etc.

#### Assessment Administration

The District is contracted with Governmental Management Services – Central Florida, LLC to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

#### Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis.

#### Trustee Fees

The District will pay annual trustee fees for the Series 2017 and Series 2019 bonds.

# **North Boulevard Community Development District General Fund Budget**

## **Management Fees**

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-Central Florida, LLC. The services include but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reports, annual audits, etc.

## **Information Technology**

Represents various cost of information technology for the District such as video conferencing, cloud storage and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc. Governmental Management Services – Central Florida, LLC provides these systems.

## **Website Maintenance**

Represents the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc. Governmental Management Services – Central Florida, LLC provides these services.

## **Postage & Delivery**

Mailing of agenda packages, overnight deliveries, correspondence, etc.

## **Printing & Binding**

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes etc.

## **Insurance**

The District's general liability and public official's liability insurance coverage is provided by the Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

## **Legal Advertising**

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

## **Contingency**

Bank charges and any other miscellaneous expenses incurred during the year.

## **Office Supplies**

Costs for general office supplies needed for the district.

## **Dues, Licenses & Subscriptions**

The District is required to pay an annual fee to the Florida Department of Economic Opportunity for \$175. This is the only expense under this category for the District.

# North Boulevard Community Development District General Fund Budget

## **Operation and Maintenance Field Expenditures:**

### *Field Management*

The District is contracted with Governmental Management Services-Central Florida, LLC for onsite field management of contracts for the District such as landscape and lake maintenance. Services include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

### *Electric*

Represents current and estimated electric charges of common areas throughout the District.

### *Street Lights*

Encompasses the budgeted amount for the District's decorative light poles and fixtures in various locations.

### *Property Insurance*

The District's property insurance coverage is provided by Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

### *Landscape Maintenance*

Represents the maintenance of the landscaping within the common areas of the District.

### *Landscape Replacement & Enhancement*

Represents the estimated cost of replacing landscaping within the common areas of the District. This includes annual mulching and yearly general plant and sod replacements.

### *Irrigation Repairs*

Represents the cost of maintaining and repairing the irrigation system. This includes the sprinklers, and irrigation wells.

### *General Field Repairs & Maintenance*

The estimated costs that the District will incur for repairs and maintenance. This includes sidewalks, roads, fences, lighting features, and monuments.

### *Contingency*

Represents funds allocated to expenses that the District could incur throughout the fiscal year that do not fit into any field category.

# **North Boulevard Community Development District General Fund Budget**

## **Amenity Expenses**

### **Inter-Governmental Expense – Holly Hill Road East CDD**

The District entered into an Interlocal Agreement with Holly Hill Road East Community Development District (CDD) for the use of their amenity facilities. This cost is based on the overall amenity budget of Holly Hill Road East CDD.

### **Trash Collection**

Represents the cost incurred for waste collection throughout the district.

### **Pest Control**

Represents the cost incurred for pest control throughout the district.

### **Playground Improvements**

Represents the cost incurred for the playground.

## **Other Financing Sources/Uses**

### **Capital Reserve**

Represents projected excess funds transfer out to the Capital Reserve Fund

**North Boulevard**  
**Community Development District**  
**Proposed Budget**  
**Debt Service Fund Series 2017**

Description	Adopted Budget FY2025	Actuals Thru 5/31/25	Projected Next 4 Months	Projected Thru 9/30/25	Proposed Budget FY2026
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**Revenues**

Assessments - Tax Roll	\$ 258,211	\$ 258,370	\$ -	\$ 258,370	\$ 258,211
Interest	\$ 6,000	\$ 9,058	\$ 4,529	\$ 13,588	\$ 6,000
Carry Forward Surplus <sup>(1)</sup>	\$ 161,143	\$ 161,846	\$ -	\$ 161,846	\$ 188,352
<b>Total Revenues</b>	<b>\$ 425,354</b>	<b>\$ 429,274</b>	<b>\$ 4,529</b>	<b>\$ 433,803</b>	<b>\$ 452,563</b>

**Expenditures**

Interest - 11/1	\$ 82,726	\$ 82,726	\$ -	\$ 82,726	\$ 81,086
Principal - 5/1	\$ 80,000	\$ 80,000	\$ -	\$ 80,000	\$ 85,000
Interest - 5/1	\$ 82,726	\$ 82,726	\$ -	\$ 82,726	\$ 81,086
<b>Total Expenditures</b>	<b>\$ 245,451</b>	<b>\$ 245,451</b>	<b>\$ -</b>	<b>\$ 245,451</b>	<b>\$ 247,171</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ 179,902</b>	<b>\$ 183,823</b>	<b>\$ 4,529</b>	<b>\$ 188,352</b>	<b>\$ 205,392</b>

Interest - 11/1 \$ 79,343.13

Total \$ 79,343.13

<sup>(1)</sup> Carryforward Surplus is net of Debt Service Reserve Funds

Product	Assessable Units	Net Assessment	Net Per Unit	Gross Per Unit
Single Family	44.00	\$46,904.14	\$1,066.00	\$1,146.24
Single Family	35.00	\$45,536.15	\$1,301.03	\$1,398.96
Single Family	137.00	\$165,770.60	\$1,210.00	\$1,301.08
		<b>\$258,210.89</b>		

**North Boulevard**  
**Community Development District**  
**Series 2017 Special Assessment Bonds**  
**Amortization Schedule**

Date	Balance	Principal	Interest	Total
05/01/25	\$ 3,460,000.00	\$ 80,000.00	\$ 82,725.63	
11/01/25	\$ 3,380,000.00	\$ -	\$ 81,085.63	\$ 243,811.25
05/01/26	\$ 3,380,000.00	\$ 85,000.00	\$ 81,085.63	
11/01/26	\$ 3,295,000.00	\$ -	\$ 79,343.13	\$ 245,428.75
05/01/27	\$ 3,295,000.00	\$ 90,000.00	\$ 79,343.13	
11/01/27	\$ 3,205,000.00	\$ -	\$ 77,498.13	\$ 246,841.25
05/01/28	\$ 3,205,000.00	\$ 90,000.00	\$ 77,498.13	
11/01/28	\$ 3,115,000.00	\$ -	\$ 75,653.13	\$ 243,151.25
05/01/29	\$ 3,115,000.00	\$ 95,000.00	\$ 75,653.13	
11/01/29	\$ 3,020,000.00	\$ -	\$ 73,456.25	\$ 244,109.38
05/01/30	\$ 3,020,000.00	\$ 100,000.00	\$ 73,456.25	
11/01/30	\$ 2,920,000.00	\$ -	\$ 71,143.75	\$ 244,600.00
05/01/31	\$ 2,920,000.00	\$ 105,000.00	\$ 71,143.75	
11/01/31	\$ 2,815,000.00	\$ -	\$ 68,715.63	\$ 244,859.38
05/01/32	\$ 2,815,000.00	\$ 110,000.00	\$ 68,715.63	
11/01/32	\$ 2,705,000.00	\$ -	\$ 66,171.88	\$ 244,887.50
05/01/33	\$ 2,705,000.00	\$ 115,000.00	\$ 66,171.88	
11/01/33	\$ 2,590,000.00	\$ -	\$ 63,512.50	\$ 244,684.38
05/01/34	\$ 2,590,000.00	\$ 120,000.00	\$ 63,512.50	
11/01/34	\$ 2,470,000.00	\$ -	\$ 60,737.50	\$ 244,250.00
05/01/35	\$ 2,470,000.00	\$ 125,000.00	\$ 60,737.50	
11/01/35	\$ 2,345,000.00	\$ -	\$ 57,846.88	\$ 243,584.38
05/01/36	\$ 2,345,000.00	\$ 130,000.00	\$ 57,846.88	
11/01/36	\$ 2,215,000.00	\$ -	\$ 54,840.63	\$ 242,687.50
05/01/37	\$ 2,215,000.00	\$ 140,000.00	\$ 54,840.63	
11/01/37	\$ 2,075,000.00	\$ -	\$ 51,603.13	\$ 246,443.75
05/01/38	\$ 2,075,000.00	\$ 145,000.00	\$ 51,603.13	
11/01/38	\$ 1,930,000.00	\$ -	\$ 48,250.00	\$ 244,853.13
05/01/39	\$ 1,930,000.00	\$ 155,000.00	\$ 48,250.00	
11/01/39	\$ 1,775,000.00	\$ -	\$ 44,375.00	\$ 247,625.00
05/01/40	\$ 1,775,000.00	\$ 160,000.00	\$ 44,375.00	
11/01/40	\$ 1,615,000.00	\$ -	\$ 40,375.00	\$ 244,750.00
05/01/41	\$ 1,615,000.00	\$ 170,000.00	\$ 40,375.00	
11/01/41	\$ 1,445,000.00	\$ -	\$ 36,125.00	\$ 246,500.00
05/01/42	\$ 1,445,000.00	\$ 175,000.00	\$ 36,125.00	
11/01/42	\$ 1,270,000.00	\$ -	\$ 31,750.00	\$ 242,875.00
05/01/43	\$ 1,270,000.00	\$ 185,000.00	\$ 31,750.00	
11/01/43	\$ 1,085,000.00	\$ -	\$ 27,125.00	\$ 243,875.00
05/01/44	\$ 1,085,000.00	\$ 195,000.00	\$ 27,125.00	
11/01/44	\$ 890,000.00	\$ -	\$ 22,250.00	\$ 244,375.00
05/01/45	\$ 890,000.00	\$ 205,000.00	\$ 22,250.00	
11/01/45	\$ 685,000.00	\$ -	\$ 17,125.00	\$ 244,375.00
05/01/46	\$ 685,000.00	\$ 215,000.00	\$ 17,125.00	
11/01/46	\$ 470,000.00	\$ -	\$ 11,750.00	\$ 243,875.00
05/01/47	\$ 470,000.00	\$ 230,000.00	\$ 11,750.00	
11/01/47	\$ 240,000.00	\$ -	\$ 6,000.00	\$ 247,750.00
05/01/48	\$ 240,000.00	\$ 240,000.00	\$ 6,000.00	\$ 246,000.00
		<b>\$ 3,460,000.00</b>	<b>\$ 2,416,191.88</b>	<b>\$ 5,876,191.88</b>



**North Boulevard**  
**Community Development District**  
**Proposed Budget**  
**Debt Service Fund Series 2019**

Description	Adopted Budget FY2025	Actuals Thru 5/31/25	Projected Next 4 Months	Projected Thru 9/30/25	Proposed Budget FY2026
<b>Revenues</b>					
Assessments - Tax Roll	\$ 209,762	\$ 209,891	\$ -	\$ 209,891	\$ 209,762
Interest	\$ 5,000	\$ 6,983	\$ 3,492	\$ 10,475	\$ 5,000
Carry Forward Surplus <sup>(1)</sup>	\$ 159,358	\$ 160,169	\$ -	\$ 160,169	\$ 170,966
<b>Total Revenues</b>	<b>\$ 374,120</b>	<b>\$ 377,043</b>	<b>\$ 3,492</b>	<b>\$ 380,535</b>	<b>\$ 385,728</b>
<b>Expenditures</b>					
Interest - 11/1	\$ 77,869	\$ 77,869	\$ -	\$ 77,869	\$ 76,700
Principal - 11/1	\$ 55,000	\$ 55,000	\$ -	\$ 55,000	\$ 55,000
Interest - 5/1	\$ 76,700	\$ 76,700	\$ -	\$ 76,700	\$ 75,394
<b>Total Expenditures</b>	<b>\$ 209,569</b>	<b>\$ 209,569</b>	<b>\$ -</b>	<b>\$ 209,569</b>	<b>\$ 207,094</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ 164,551</b>	<b>\$ 167,475</b>	<b>\$ 3,492</b>	<b>\$ 170,966</b>	<b>\$ 178,634</b>

Interest - 11/1 \$ 75,393.75  
Principal - 11/1 \$ 60,000.00  
Total \$ 135,393.75

<sup>(1)</sup> Carryforward Surplus is net of Debt Service Reserve Funds

Product	Assessable Units	Net Assessment	Net Per Unit	Gross Per Unit
Single Family	173.00	\$209,761.95	\$1,212.50	\$1,303.76
		<b>\$209,761.95</b>		

**North Boulevard**  
**Community Development District**  
**Series 2019 Special Assessment Bonds**  
**Amortization Schedule**

Date	Balance	Principal	Interest	Total
05/01/25	\$ 2,795,000.00	\$ -	\$ 76,700.00	
11/01/25	\$ 2,795,000.00	\$ 55,000.00	\$ 76,700.00	\$ 208,400.00
05/01/26	\$ 2,740,000.00	\$ -	\$ 75,393.75	
11/01/26	\$ 2,740,000.00	\$ 60,000.00	\$ 75,393.75	\$ 210,787.50
05/01/27	\$ 2,680,000.00	\$ -	\$ 73,968.75	
11/01/27	\$ 2,680,000.00	\$ 60,000.00	\$ 73,968.75	\$ 207,937.50
05/01/28	\$ 2,620,000.00	\$ -	\$ 72,543.75	
11/01/28	\$ 2,620,000.00	\$ 65,000.00	\$ 72,543.75	\$ 210,087.50
05/01/29	\$ 2,555,000.00	\$ -	\$ 71,000.00	
11/01/29	\$ 2,555,000.00	\$ 65,000.00	\$ 71,000.00	\$ 207,000.00
05/01/30	\$ 2,490,000.00	\$ -	\$ 69,456.25	
11/01/30	\$ 2,490,000.00	\$ 70,000.00	\$ 69,456.25	\$ 208,912.50
05/01/31	\$ 2,420,000.00	\$ -	\$ 67,531.25	
11/01/31	\$ 2,420,000.00	\$ 75,000.00	\$ 67,531.25	\$ 210,062.50
05/01/32	\$ 2,345,000.00	\$ -	\$ 65,468.75	
11/01/32	\$ 2,345,000.00	\$ 80,000.00	\$ 65,468.75	\$ 210,937.50
05/01/33	\$ 2,265,000.00	\$ -	\$ 63,268.75	
11/01/33	\$ 2,265,000.00	\$ 85,000.00	\$ 63,268.75	\$ 211,537.50
05/01/34	\$ 2,180,000.00	\$ -	\$ 60,931.25	
11/01/34	\$ 2,180,000.00	\$ 90,000.00	\$ 60,931.25	\$ 211,862.50
05/01/35	\$ 2,090,000.00	\$ -	\$ 58,456.25	
11/01/35	\$ 2,090,000.00	\$ 95,000.00	\$ 58,456.25	\$ 211,912.50
05/01/36	\$ 1,995,000.00	\$ -	\$ 55,843.75	
11/01/36	\$ 1,995,000.00	\$ 95,000.00	\$ 55,843.75	\$ 206,687.50
05/01/37	\$ 1,900,000.00	\$ -	\$ 53,231.25	
11/01/37	\$ 1,900,000.00	\$ 105,000.00	\$ 53,231.25	\$ 211,462.50
05/01/38	\$ 1,795,000.00	\$ -	\$ 50,343.75	
11/01/38	\$ 1,795,000.00	\$ 110,000.00	\$ 50,343.75	\$ 210,687.50
05/01/39	\$ 1,685,000.00	\$ -	\$ 47,318.75	
11/01/39	\$ 1,685,000.00	\$ 115,000.00	\$ 47,318.75	\$ 209,637.50
05/01/40	\$ 1,570,000.00	\$ -	\$ 44,156.25	
11/01/40	\$ 1,570,000.00	\$ 120,000.00	\$ 44,156.25	\$ 208,312.50
05/01/41	\$ 1,450,000.00	\$ -	\$ 40,781.25	
11/01/41	\$ 1,450,000.00	\$ 130,000.00	\$ 40,781.25	\$ 211,562.50
05/01/42	\$ 1,320,000.00	\$ -	\$ 37,125.00	
11/01/42	\$ 1,320,000.00	\$ 135,000.00	\$ 37,125.00	\$ 209,250.00
05/01/43	\$ 1,185,000.00	\$ -	\$ 33,328.13	
11/01/43	\$ 1,185,000.00	\$ 145,000.00	\$ 33,328.13	\$ 211,656.25
05/01/44	\$ 1,040,000.00	\$ -	\$ 29,250.00	
11/01/44	\$ 1,040,000.00	\$ 150,000.00	\$ 29,250.00	\$ 208,500.00
05/01/45	\$ 890,000.00	\$ -	\$ 25,031.25	
11/01/45	\$ 890,000.00	\$ 160,000.00	\$ 25,031.25	\$ 210,062.50
05/01/46	\$ 730,000.00	\$ -	\$ 20,531.25	
11/01/46	\$ 730,000.00	\$ 170,000.00	\$ 20,531.25	\$ 211,062.50
05/01/47	\$ 560,000.00	\$ -	\$ 15,750.00	
11/01/47	\$ 560,000.00	\$ 175,000.00	\$ 15,750.00	\$ 206,500.00
05/01/48	\$ 385,000.00	\$ -	\$ 10,828.13	
11/01/48	\$ 385,000.00	\$ 185,000.00	\$ 10,828.13	\$ 206,656.25
05/01/49	\$ 200,000.00	\$ -	\$ 5,625.00	
11/01/49	\$ 200,000.00	\$ 200,000.00	\$ 5,625.00	\$ 211,250.00
		<b>\$ 2,795,000.00</b>	<b>\$ 2,447,725.00</b>	<b>\$ 5,242,725.00</b>

# North Boulevard

## Community Development District

### Proposed Budget Capital Reserve Fund

Description	Adopted Budget FY2025	Actuals Thru 5/31/25	Projected Next 4 Months	Projected Thru 9/30/25	Proposed Budget FY2026
<b>Revenues</b>					
Interest	\$ -	\$ 20	\$ 10	\$ 29	\$ -
Carry Forward Surplus	\$ 9,275	\$ 29,384	\$ -	\$ 29,384	\$ 69,413
<b>Total Revenues</b>	<b>\$ 9,275</b>	<b>\$ 29,404</b>	<b>\$ 10</b>	<b>\$ 29,413</b>	<b>\$ 69,413</b>
<b>Expenditures</b>					
Reserve Study	\$ -	\$ -	\$ -	\$ -	\$ 5,000
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>
<b>Other Financing Sources/Uses:</b>					
Transfer In	\$ 40,000	\$ -	\$ 40,000	\$ 40,000	\$ 137,490
<b>Total Other Financing Sources/Uses</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 137,490</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ 49,275</b>	<b>\$ 29,404</b>	<b>\$ 40,010</b>	<b>\$ 69,413</b>	<b>\$ 201,904</b>

## SECTION B

## **RESOLUTION 2025-13**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE NORTH BOULEVARD COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2026; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the North Boulevard Community Development District (“**District**”) is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

**WHEREAS**, the District is located in Polk County, Florida (“**County**”); and

**WHEREAS**, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted capital improvement plan and Chapter 190, Florida Statutes; and

**WHEREAS**, the Board of Supervisors (“**Board**”) of the District hereby determines to undertake various operations and maintenance and other activities described in the District’s budget (“**Adopted Budget**”) for the fiscal year beginning October 1, 2025, and ending September 30, 2026 (“**Fiscal Year 2026**”), attached hereto as **Exhibit A** and incorporated by reference herein; and

**WHEREAS**, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

**WHEREAS**, the provision of such services, facilities, and operations is a benefit to lands within the District; and

**WHEREAS**, Chapter 190, Florida Statutes, provides that the District may impose special assessments on benefitted lands within the District; and

**WHEREAS**, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

**WHEREAS**, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2026; and

**WHEREAS**, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“**Uniform Method**”), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

**WHEREAS**, it is in the best interests of the District to adopt the Assessment Roll of the North Boulevard Community Development District (“**Assessment Roll**”) attached to this Resolution as **Exhibit B** and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

**WHEREAS**, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

**SECTION 1. BENEFIT & ALLOCATION FINDINGS.** The Board hereby finds and determines that the provision of the services, facilities, and operations as described in **Exhibit A** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands, as shown in **Exhibits A and B**, is hereby found to be fair and reasonable.

**SECTION 2. ASSESSMENT IMPOSITION.** Pursuant to Chapters 190 and 197, Florida Statutes, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District, and in accordance with **Exhibits A and B**. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

**SECTION 3. COLLECTION.** The collection of the operation and maintenance special assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on **Exhibits A and B**. The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

**SECTION 4. ASSESSMENT ROLL.** The Assessment Roll, attached to this Resolution as **Exhibit B**, is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

**SECTION 5. ASSESSMENT ROLL AMENDMENT.** The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

**SECTION 6. 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.

**SECTION 7. EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

**PASSED AND ADOPTED THIS 15<sup>TH</sup> DAY OF JULY 2025.**

ATTEST:

**NORTH BOULEVARD  
COMMUNITY DEVELOPMENT  
DISTRICT**

\_\_\_\_\_  
Secretary / Assistant Secretary

By: \_\_\_\_\_

Its: \_\_\_\_\_

**Exhibit A:** Adopted Budget for Fiscal Year 2026

**Exhibit B:** Assessment Roll

# Exhibit A

## **North Boulevard** **Community Development District**

**Proposed Budget**  
**FY 2026**





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# North Boulevard

## Community Development District

### Proposed Budget General Fund

Description	Adopted Budget FY2025	Actuals Thru 5/31/25	Projected Next 4 Months	Projected Thru 9/30/25	Proposed Budget FY2026
<b>Revenues</b>					
Assessments - On Roll	\$ 431,702	\$ 431,966	\$ -	\$ 431,966	\$ 531,702
Other Income	\$ -	\$ 90	\$ -	\$ 90	\$ -
<b>Total Revenues</b>	<b>\$ 431,702</b>	<b>\$ 432,056</b>	<b>\$ -</b>	<b>\$ 432,056</b>	<b>\$ 531,702</b>
<b>Expenditures</b>					
<i>Administrative</i>					
Supervisor Fees	\$ 12,000	\$ 4,600	\$ 4,000	\$ 8,600	\$ 12,000
FICA Expense	\$ -	\$ 275	\$ 306	\$ 581	\$ 918
Engineering Fees	\$ 10,000	\$ 5,723	\$ 2,861	\$ 8,584	\$ 10,000
Dissemination Agent	\$ 6,825	\$ 4,550	\$ 2,275	\$ 6,825	\$ 7,030
Attorney Fees	\$ 19,000	\$ 15,447	\$ 7,724	\$ 23,171	\$ 25,000
Assessment Administration	\$ 5,250	\$ 5,250	\$ -	\$ 5,250	\$ 5,408
Annual Audit	\$ 4,900	\$ 4,900	\$ -	\$ 4,900	\$ 5,000
Trustee Fees	\$ 7,780	\$ 7,758	\$ -	\$ 7,758	\$ 8,514
Management Fees	\$ 45,000	\$ 30,000	\$ 15,000	\$ 45,000	\$ 46,350
Information Technology	\$ 1,890	\$ 1,260	\$ 630	\$ 1,890	\$ 1,947
Website Maintenance	\$ 1,260	\$ 840	\$ 420	\$ 1,260	\$ 1,298
Postage & Delivery	\$ 1,100	\$ 1,087	\$ 260	\$ 1,347	\$ 1,300
Telephone	\$ 50	\$ -	\$ 50	\$ 50	\$ -
Printing & Binding	\$ 400	\$ 154	\$ 77	\$ 231	\$ 400
Insurance	\$ 8,455	\$ 7,296	\$ -	\$ 7,296	\$ 8,390
Legal Advertising	\$ 5,000	\$ 2,631	\$ 2,629	\$ 5,260	\$ 5,300
Contingency	\$ 3,000	\$ 375	\$ 380	\$ 755	\$ 2,800
Office Supplies	\$ 100	\$ 1	\$ 25	\$ 26	\$ 100
Dues, Licenses & Fees	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
<b>Total Administrative</b>	<b>\$ 132,185</b>	<b>\$ 92,323</b>	<b>\$ 36,637</b>	<b>\$ 128,960</b>	<b>\$ 141,929</b>

# North Boulevard

## Community Development District

### Proposed Budget General Fund

Description	Adopted Budget FY2025	Actuals Thru 5/31/25	Projected Next 4 Months	Projected Thru 9/30/25	Proposed Budget FY2026
<b>Operation and Maintenance</b>					
<i>Field Expenditures</i>					
Field Management	\$ 8,348	\$ 5,565	\$ 2,782	\$ 8,348	\$ 8,598
Electric	\$ 9,490	\$ 3,840	\$ 2,320	\$ 6,160	\$ 9,490
Streetlights	\$ 30,418	\$ 14,984	\$ 10,000	\$ 24,984	\$ 30,418
Property Insurance	\$ 6,333	\$ 5,064	\$ -	\$ 5,064	\$ 5,824
Landscape Maintenance	\$ 58,860	\$ 34,335	\$ 19,620	\$ 53,955	\$ 60,626
Landscape Replacement & Enhancement	\$ 20,000	\$ 18,000	\$ -	\$ 18,000	\$ 20,000
Irrigation Repairs	\$ 5,500	\$ 6,650	\$ 1,163	\$ 7,814	\$ 5,500
General Field Repairs & Maintenance	\$ 15,000	\$ 18,845	\$ 675	\$ 19,520	\$ 20,000
Contingency	\$ 10,000	\$ 1,264	\$ 1,200	\$ 2,464	\$ 9,700
<b>Subtotal</b>	<b>\$ 163,948</b>	<b>\$ 108,549</b>	<b>\$ 37,761</b>	<b>\$ 146,310</b>	<b>\$ 170,155</b>
<i>Amenity Expenditures</i>					
Inter-Governmental Expense	\$ 92,509	\$ 92,509	\$ -	\$ 92,509	\$ 78,374
Trash Collection	\$ 2,100	\$ 1,567	\$ 784	\$ 2,351	\$ 2,793
Pest Control	\$ 960	\$ -	\$ 960	\$ 960	\$ 960
<b>Subtotal</b>	<b>\$ 95,569</b>	<b>\$ 94,076</b>	<b>\$ 1,744</b>	<b>\$ 95,820</b>	<b>\$ 82,127</b>
<b>Subtotal Operations &amp; Maintenance</b>	<b>\$ 259,517</b>	<b>\$ 202,625</b>	<b>\$ 39,504</b>	<b>\$ 242,129</b>	<b>\$ 252,282</b>
<i>Other Financing Sources/Uses:</i>					
Capital Reserve	\$ 40,000	\$ -	\$ 40,000	\$ 40,000	\$ 137,490
<b>Total Other Financing Sources/Uses</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 137,490</b>
<b>Total Expenditures</b>	<b>\$ 431,702</b>	<b>\$ 294,948</b>	<b>\$ 116,141</b>	<b>\$ 411,089</b>	<b>\$ 531,702</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ -</b>	<b>\$ 137,108</b>	<b>\$ (116,141)</b>	<b>\$ 20,967</b>	<b>\$ -</b>

Net Assessments	\$531,702
Add: Discounts & Collections 7%	\$40,021
Gross Assessments	<u>\$571,722</u>

Product	ERU's	Assessable Units	ERU/Unit	Net Assessment	Net Per Unit	Gross Per Unit
Platted	389.00	389.00	1.00	\$531,701.80	\$1,366.84	\$1,469.72

Product	FY 2026 Gross Per Unit	FY 2025 Gross Per Unit	Increase/(Decrease)
Platted	\$ 1,469.72	\$ 1,193.30	\$ 276.42

# North Boulevard Community Development District General Fund Budget

## **REVENUES:**

### **Assessments**

The District will levy a non-ad valorem assessment on all assessable property within the District to fund all general operating and maintenance expenditures during the fiscal year.

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## **EXPENDITURES:**

### **Administrative:**

#### **Supervisor Fees**

Chapter 190, Florida Statutes, allows for each Board member to receive \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings. Amount is based on 5 Supervisors attending 5 meetings during the fiscal year.

#### **FICA Expense**

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisors checks.

#### **Engineering Fees**

The District's engineer will provide general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review invoices, etc.

#### **Dissemination Agent**

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. This cost is based upon the Series 2019 and 2022 bond series. Governmental Management Services – Central Florida, LLC completes these reporting requirements.

#### **Attorney Fees**

The District's legal counsel provides general legal services to the District, e.g. attendance and preparation for monthly meetings, preparation and review of agreements, resolutions, etc.

#### **Assessment Administration**

The District is contracted with Governmental Management Services – Central Florida, LLC to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

#### **Annual Audit**

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis.

#### **Trustee Fees**

The District will pay annual trustee fees for the Series 2017 and Series 2019 bonds.

# **North Boulevard Community Development District General Fund Budget**

## **Management Fees**

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-Central Florida, LLC. The services include but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reports, annual audits, etc.

## **Information Technology**

Represents various cost of information technology for the District such as video conferencing, cloud storage and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc. Governmental Management Services – Central Florida, LLC provides these systems.

## **Website Maintenance**

Represents the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc. Governmental Management Services – Central Florida, LLC provides these services.

## **Postage & Delivery**

Mailing of agenda packages, overnight deliveries, correspondence, etc.

## **Printing & Binding**

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes etc.

## **Insurance**

The District's general liability and public official's liability insurance coverage is provided by the Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

## **Legal Advertising**

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

## **Contingency**

Bank charges and any other miscellaneous expenses incurred during the year.

## **Office Supplies**

Costs for general office supplies needed for the district.

## **Dues, Licenses & Subscriptions**

The District is required to pay an annual fee to the Florida Department of Economic Opportunity for \$175. This is the only expense under this category for the District.

# North Boulevard Community Development District General Fund Budget

## **Operation and Maintenance Field Expenditures:**

### *Field Management*

The District is contracted with Governmental Management Services-Central Florida, LLC for onsite field management of contracts for the District such as landscape and lake maintenance. Services include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

### *Electric*

Represents current and estimated electric charges of common areas throughout the District.

### *Street Lights*

Encompasses the budgeted amount for the District's decorative light poles and fixtures in various locations.

### *Property Insurance*

The District's property insurance coverage is provided by Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

### *Landscape Maintenance*

Represents the maintenance of the landscaping within the common areas of the District.

### *Landscape Replacement & Enhancement*

Represents the estimated cost of replacing landscaping within the common areas of the District. This includes annual mulching and yearly general plant and sod replacements.

### *Irrigation Repairs*

Represents the cost of maintaining and repairing the irrigation system. This includes the sprinklers, and irrigation wells.

### *General Field Repairs & Maintenance*

The estimated costs that the District will incur for repairs and maintenance. This includes sidewalks, roads, fences, lighting features, and monuments.

### *Contingency*

Represents funds allocated to expenses that the District could incur throughout the fiscal year that do not fit into any field category.

# **North Boulevard Community Development District General Fund Budget**

## **Amenity Expenses**

### **Inter-Governmental Expense – Holly Hill Road East CDD**

The District entered into an Interlocal Agreement with Holly Hill Road East Community Development District (CDD) for the use of their amenity facilities. This cost is based on the overall amenity budget of Holly Hill Road East CDD.

### **Trash Collection**

Represents the cost incurred for waste collection throughout the district.

### **Pest Control**

Represents the cost incurred for pest control throughout the district.

### **Playground Improvements**

Represents the cost incurred for the playground.

## **Other Financing Sources/Uses**

### **Capital Reserve**

Represents projected excess funds transfer out to the Capital Reserve Fund

**North Boulevard**  
**Community Development District**  
**Proposed Budget**  
**Debt Service Fund Series 2017**

Description	Adopted Budget FY2025	Actuals Thru 5/31/25	Projected Next 4 Months	Projected Thru 9/30/25	Proposed Budget FY2026
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**Revenues**

Assessments - Tax Roll	\$ 258,211	\$ 258,370	\$ -	\$ 258,370	\$ 258,211
Interest	\$ 6,000	\$ 9,058	\$ 4,529	\$ 13,588	\$ 6,000
Carry Forward Surplus <sup>(1)</sup>	\$ 161,143	\$ 161,846	\$ -	\$ 161,846	\$ 188,352
<b>Total Revenues</b>	<b>\$ 425,354</b>	<b>\$ 429,274</b>	<b>\$ 4,529</b>	<b>\$ 433,803</b>	<b>\$ 452,563</b>

**Expenditures**

Interest - 11/1	\$ 82,726	\$ 82,726	\$ -	\$ 82,726	\$ 81,086
Principal - 5/1	\$ 80,000	\$ 80,000	\$ -	\$ 80,000	\$ 85,000
Interest - 5/1	\$ 82,726	\$ 82,726	\$ -	\$ 82,726	\$ 81,086
<b>Total Expenditures</b>	<b>\$ 245,451</b>	<b>\$ 245,451</b>	<b>\$ -</b>	<b>\$ 245,451</b>	<b>\$ 247,171</b>

<b>Excess Revenues/(Expenditures)</b>	<b>\$ 179,902</b>	<b>\$ 183,823</b>	<b>\$ 4,529</b>	<b>\$ 188,352</b>	<b>\$ 205,392</b>
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Interest - 11/1 \$ 79,343.13

Total \$ 79,343.13

<sup>(1)</sup> Carryforward Surplus is net of Debt Service Reserve Funds

Product	Assessable Units	Net Assessment	Net Per Unit	Gross Per Unit
Single Family	44.00	\$46,904.14	\$1,066.00	\$1,146.24
Single Family	35.00	\$45,536.15	\$1,301.03	\$1,398.96
Single Family	137.00	\$165,770.60	\$1,210.00	\$1,301.08
		<b>\$258,210.89</b>		



**North Boulevard**  
**Community Development District**  
**Series 2017 Special Assessment Bonds**  
**Amortization Schedule**

Date	Balance	Principal	Interest	Total
05/01/25	\$ 3,460,000.00	\$ 80,000.00	\$ 82,725.63	
11/01/25	\$ 3,380,000.00	\$ -	\$ 81,085.63	\$ 243,811.25
05/01/26	\$ 3,380,000.00	\$ 85,000.00	\$ 81,085.63	
11/01/26	\$ 3,295,000.00	\$ -	\$ 79,343.13	\$ 245,428.75
05/01/27	\$ 3,295,000.00	\$ 90,000.00	\$ 79,343.13	
11/01/27	\$ 3,205,000.00	\$ -	\$ 77,498.13	\$ 246,841.25
05/01/28	\$ 3,205,000.00	\$ 90,000.00	\$ 77,498.13	
11/01/28	\$ 3,115,000.00	\$ -	\$ 75,653.13	\$ 243,151.25
05/01/29	\$ 3,115,000.00	\$ 95,000.00	\$ 75,653.13	
11/01/29	\$ 3,020,000.00	\$ -	\$ 73,456.25	\$ 244,109.38
05/01/30	\$ 3,020,000.00	\$ 100,000.00	\$ 73,456.25	
11/01/30	\$ 2,920,000.00	\$ -	\$ 71,143.75	\$ 244,600.00
05/01/31	\$ 2,920,000.00	\$ 105,000.00	\$ 71,143.75	
11/01/31	\$ 2,815,000.00	\$ -	\$ 68,715.63	\$ 244,859.38
05/01/32	\$ 2,815,000.00	\$ 110,000.00	\$ 68,715.63	
11/01/32	\$ 2,705,000.00	\$ -	\$ 66,171.88	\$ 244,887.50
05/01/33	\$ 2,705,000.00	\$ 115,000.00	\$ 66,171.88	
11/01/33	\$ 2,590,000.00	\$ -	\$ 63,512.50	\$ 244,684.38
05/01/34	\$ 2,590,000.00	\$ 120,000.00	\$ 63,512.50	
11/01/34	\$ 2,470,000.00	\$ -	\$ 60,737.50	\$ 244,250.00
05/01/35	\$ 2,470,000.00	\$ 125,000.00	\$ 60,737.50	
11/01/35	\$ 2,345,000.00	\$ -	\$ 57,846.88	\$ 243,584.38
05/01/36	\$ 2,345,000.00	\$ 130,000.00	\$ 57,846.88	
11/01/36	\$ 2,215,000.00	\$ -	\$ 54,840.63	\$ 242,687.50
05/01/37	\$ 2,215,000.00	\$ 140,000.00	\$ 54,840.63	
11/01/37	\$ 2,075,000.00	\$ -	\$ 51,603.13	\$ 246,443.75
05/01/38	\$ 2,075,000.00	\$ 145,000.00	\$ 51,603.13	
11/01/38	\$ 1,930,000.00	\$ -	\$ 48,250.00	\$ 244,853.13
05/01/39	\$ 1,930,000.00	\$ 155,000.00	\$ 48,250.00	
11/01/39	\$ 1,775,000.00	\$ -	\$ 44,375.00	\$ 247,625.00
05/01/40	\$ 1,775,000.00	\$ 160,000.00	\$ 44,375.00	
11/01/40	\$ 1,615,000.00	\$ -	\$ 40,375.00	\$ 244,750.00
05/01/41	\$ 1,615,000.00	\$ 170,000.00	\$ 40,375.00	
11/01/41	\$ 1,445,000.00	\$ -	\$ 36,125.00	\$ 246,500.00
05/01/42	\$ 1,445,000.00	\$ 175,000.00	\$ 36,125.00	
11/01/42	\$ 1,270,000.00	\$ -	\$ 31,750.00	\$ 242,875.00
05/01/43	\$ 1,270,000.00	\$ 185,000.00	\$ 31,750.00	
11/01/43	\$ 1,085,000.00	\$ -	\$ 27,125.00	\$ 243,875.00
05/01/44	\$ 1,085,000.00	\$ 195,000.00	\$ 27,125.00	
11/01/44	\$ 890,000.00	\$ -	\$ 22,250.00	\$ 244,375.00
05/01/45	\$ 890,000.00	\$ 205,000.00	\$ 22,250.00	
11/01/45	\$ 685,000.00	\$ -	\$ 17,125.00	\$ 244,375.00
05/01/46	\$ 685,000.00	\$ 215,000.00	\$ 17,125.00	
11/01/46	\$ 470,000.00	\$ -	\$ 11,750.00	\$ 243,875.00
05/01/47	\$ 470,000.00	\$ 230,000.00	\$ 11,750.00	
11/01/47	\$ 240,000.00	\$ -	\$ 6,000.00	\$ 247,750.00
05/01/48	\$ 240,000.00	\$ 240,000.00	\$ 6,000.00	\$ 246,000.00
		<b>\$ 3,460,000.00</b>	<b>\$ 2,416,191.88</b>	<b>\$ 5,876,191.88</b>

**North Boulevard**  
**Community Development District**  
**Proposed Budget**  
**Debt Service Fund Series 2019**

Description	Adopted Budget FY2025	Actuals Thru 5/31/25	Projected Next 4 Months	Projected Thru 9/30/25	Proposed Budget FY2026
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**Revenues**

Assessments - Tax Roll	\$ 209,762	\$ 209,891	\$ -	\$ 209,891	\$ 209,762
Interest	\$ 5,000	\$ 6,983	\$ 3,492	\$ 10,475	\$ 5,000
Carry Forward Surplus <sup>(1)</sup>	\$ 159,358	\$ 160,169	\$ -	\$ 160,169	\$ 170,966
<b>Total Revenues</b>	<b>\$ 374,120</b>	<b>\$ 377,043</b>	<b>\$ 3,492</b>	<b>\$ 380,535</b>	<b>\$ 385,728</b>

**Expenditures**

Interest - 11/1	\$ 77,869	\$ 77,869	\$ -	\$ 77,869	\$ 76,700
Principal - 11/1	\$ 55,000	\$ 55,000	\$ -	\$ 55,000	\$ 55,000
Interest - 5/1	\$ 76,700	\$ 76,700	\$ -	\$ 76,700	\$ 75,394
<b>Total Expenditures</b>	<b>\$ 209,569</b>	<b>\$ 209,569</b>	<b>\$ -</b>	<b>\$ 209,569</b>	<b>\$ 207,094</b>

<b>Excess Revenues/(Expenditures)</b>	<b>\$ 164,551</b>	<b>\$ 167,475</b>	<b>\$ 3,492</b>	<b>\$ 170,966</b>	<b>\$ 178,634</b>
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Interest - 11/1	\$ 75,393.75
Principal - 11/1	\$ 60,000.00
Total	\$ 135,393.75

<sup>(1)</sup> Carryforward Surplus is net of Debt Service Reserve Funds

Product	Assessable Units	Net Assessment	Net Per Unit	Gross Per Unit
Single Family	173.00	\$209,761.95	\$1,212.50	\$1,303.76
		<b>\$209,761.95</b>		

**North Blvd**  
**Community Development District**  
**Series 2019 Special Assessment Bonds**  
**Amortization Schedule**

Date	Balance	Principal	Interest	Total
05/01/25	\$ 2,795,000.00	\$ -	\$ 76,700.00	
11/01/25	\$ 2,795,000.00	\$ 55,000.00	\$ 76,700.00	\$ 208,400.00
05/01/26	\$ 2,740,000.00	\$ -	\$ 75,393.75	
11/01/26	\$ 2,740,000.00	\$ 60,000.00	\$ 75,393.75	\$ 210,787.50
05/01/27	\$ 2,680,000.00	\$ -	\$ 73,968.75	
11/01/27	\$ 2,680,000.00	\$ 60,000.00	\$ 73,968.75	\$ 207,937.50
05/01/28	\$ 2,620,000.00	\$ -	\$ 72,543.75	
11/01/28	\$ 2,620,000.00	\$ 65,000.00	\$ 72,543.75	\$ 210,087.50
05/01/29	\$ 2,555,000.00	\$ -	\$ 71,000.00	
11/01/29	\$ 2,555,000.00	\$ 65,000.00	\$ 71,000.00	\$ 207,000.00
05/01/30	\$ 2,490,000.00	\$ -	\$ 69,456.25	
11/01/30	\$ 2,490,000.00	\$ 70,000.00	\$ 69,456.25	\$ 208,912.50
05/01/31	\$ 2,420,000.00	\$ -	\$ 67,531.25	
11/01/31	\$ 2,420,000.00	\$ 75,000.00	\$ 67,531.25	\$ 210,062.50
05/01/32	\$ 2,345,000.00	\$ -	\$ 65,468.75	
11/01/32	\$ 2,345,000.00	\$ 80,000.00	\$ 65,468.75	\$ 210,937.50
05/01/33	\$ 2,265,000.00	\$ -	\$ 63,268.75	
11/01/33	\$ 2,265,000.00	\$ 85,000.00	\$ 63,268.75	\$ 211,537.50
05/01/34	\$ 2,180,000.00	\$ -	\$ 60,931.25	
11/01/34	\$ 2,180,000.00	\$ 90,000.00	\$ 60,931.25	\$ 211,862.50
05/01/35	\$ 2,090,000.00	\$ -	\$ 58,456.25	
11/01/35	\$ 2,090,000.00	\$ 95,000.00	\$ 58,456.25	\$ 211,912.50
05/01/36	\$ 1,995,000.00	\$ -	\$ 55,843.75	
11/01/36	\$ 1,995,000.00	\$ 95,000.00	\$ 55,843.75	\$ 206,687.50
05/01/37	\$ 1,900,000.00	\$ -	\$ 53,231.25	
11/01/37	\$ 1,900,000.00	\$ 105,000.00	\$ 53,231.25	\$ 211,462.50
05/01/38	\$ 1,795,000.00	\$ -	\$ 50,343.75	
11/01/38	\$ 1,795,000.00	\$ 110,000.00	\$ 50,343.75	\$ 210,687.50
05/01/39	\$ 1,685,000.00	\$ -	\$ 47,318.75	
11/01/39	\$ 1,685,000.00	\$ 115,000.00	\$ 47,318.75	\$ 209,637.50
05/01/40	\$ 1,570,000.00	\$ -	\$ 44,156.25	
11/01/40	\$ 1,570,000.00	\$ 120,000.00	\$ 44,156.25	\$ 208,312.50
05/01/41	\$ 1,450,000.00	\$ -	\$ 40,781.25	
11/01/41	\$ 1,450,000.00	\$ 130,000.00	\$ 40,781.25	\$ 211,562.50
05/01/42	\$ 1,320,000.00	\$ -	\$ 37,125.00	
11/01/42	\$ 1,320,000.00	\$ 135,000.00	\$ 37,125.00	\$ 209,250.00
05/01/43	\$ 1,185,000.00	\$ -	\$ 33,328.13	
11/01/43	\$ 1,185,000.00	\$ 145,000.00	\$ 33,328.13	\$ 211,656.25
05/01/44	\$ 1,040,000.00	\$ -	\$ 29,250.00	
11/01/44	\$ 1,040,000.00	\$ 150,000.00	\$ 29,250.00	\$ 208,500.00
05/01/45	\$ 890,000.00	\$ -	\$ 25,031.25	
11/01/45	\$ 890,000.00	\$ 160,000.00	\$ 25,031.25	\$ 210,062.50
05/01/46	\$ 730,000.00	\$ -	\$ 20,531.25	
11/01/46	\$ 730,000.00	\$ 170,000.00	\$ 20,531.25	\$ 211,062.50
05/01/47	\$ 560,000.00	\$ -	\$ 15,750.00	
11/01/47	\$ 560,000.00	\$ 175,000.00	\$ 15,750.00	\$ 206,500.00
05/01/48	\$ 385,000.00	\$ -	\$ 10,828.13	
11/01/48	\$ 385,000.00	\$ 185,000.00	\$ 10,828.13	\$ 206,656.25
05/01/49	\$ 200,000.00	\$ -	\$ 5,625.00	
11/01/49	\$ 200,000.00	\$ 200,000.00	\$ 5,625.00	\$ 211,250.00
		<b>\$ 2,795,000.00</b>	<b>\$ 2,447,725.00</b>	<b>\$ 5,242,725.00</b>

# North Boulevard

## Community Development District

### Proposed Budget Capital Reserve Fund

Description	Adopted Budget FY2025	Actuals Thru 5/31/25	Projected Next 4 Months	Projected Thru 9/30/25	Proposed Budget FY2026
<b>Revenues</b>					
Interest	\$ -	\$ 20	\$ 10	\$ 29	\$ -
Carry Forward Surplus	\$ 9,275	\$ 29,384	\$ -	\$ 29,384	\$ 69,413
<b>Total Revenues</b>	<b>\$ 9,275</b>	<b>\$ 29,404</b>	<b>\$ 10</b>	<b>\$ 29,413</b>	<b>\$ 69,413</b>
<b>Expenditures</b>					
Reserve Study	\$ -	\$ -	\$ -	\$ -	\$ 5,000
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>
<b>Other Financing Sources/Uses:</b>					
Transfer In	\$ 40,000	\$ -	\$ 40,000	\$ 40,000	\$ 137,490
<b>Total Other Financing Sources/Uses</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 137,490</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ 49,275</b>	<b>\$ 29,404</b>	<b>\$ 40,010</b>	<b>\$ 69,413</b>	<b>\$ 201,904</b>

## Exhibit B

<b>North Boulevard CDD</b> <b>FY 26 Assessment Roll</b>
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PARCEL ID	Units	FY 26 O&M	2017 Debt	2019 Debt	Total
272705726006000010	1	\$1,469.72	\$1,146.24		\$2,615.96
272705726006000020	1	\$1,469.72	\$1,146.24		\$2,615.96
272705726006000030	1	\$1,469.72	\$1,398.96		\$2,868.68
272705726006000040	1	\$1,469.72	\$1,398.96		\$2,868.68
272705726006000050	1	\$1,469.72	\$1,398.96		\$2,868.68
272705726006000060	1	\$1,469.72	\$1,398.96		\$2,868.68
272705726006000070	1	\$1,469.72	\$1,146.24		\$2,615.96
272705726006000080	1	\$1,469.72	\$1,146.24		\$2,615.96
272705726006000090	1	\$1,469.72	\$1,146.24		\$2,615.96
272705726006000100	1	\$1,469.72	\$1,146.24		\$2,615.96
272705726006000110	1	\$1,469.72	\$1,398.96		\$2,868.68
272705726006000120	1	\$1,469.72	\$1,398.96		\$2,868.68
272705726006000130	1	\$1,469.72	\$1,398.96		\$2,868.68
272705726006000140	1	\$1,469.72	\$1,398.96		\$2,868.68
272705726006000150	1	\$1,469.72	\$1,398.96		\$2,868.68
272705726006000160	1	\$1,469.72	\$1,398.96		\$2,868.68
272705726006000170	1	\$1,469.72	\$1,146.24		\$2,615.96
272705726006000180	1	\$1,469.72	\$1,146.24		\$2,615.96
272705726006000190	1	\$1,469.72	\$1,146.24		\$2,615.96
272705726006000200	1	\$1,469.72	\$1,398.96		\$2,868.68
272705726006000210	1	\$1,469.72	\$1,398.96		\$2,868.68
272705726006000220	1	\$1,469.72	\$1,146.24		\$2,615.96
272705726006000230	1	\$1,469.72	\$1,146.24		\$2,615.96
272705726006000240	1	\$1,469.72	\$1,146.24		\$2,615.96
272705726006000250	1	\$1,469.72	\$1,146.24		\$2,615.96
272705726006000260	1	\$1,469.72	\$1,146.24		\$2,615.96
272705726006000270	1	\$1,469.72	\$1,146.24		\$2,615.96
272705726006000280	1	\$1,469.72	\$1,146.24		\$2,615.96
272705726006000290	1	\$1,469.72	\$1,146.24		\$2,615.96
272705726006000300	1	\$1,469.72	\$1,146.24		\$2,615.96
272705726006000310	1	\$1,469.72	\$1,146.24		\$2,615.96
272705726006000320	1	\$1,469.72	\$1,146.24		\$2,615.96
272705726006000330	1	\$1,469.72	\$1,146.24		\$2,615.96
272705726006000340	1	\$1,469.72	\$1,398.96		\$2,868.68
272705726006000350	1	\$1,469.72	\$1,398.96		\$2,868.68
272705726006000360	1	\$1,469.72	\$1,398.96		\$2,868.68
272705726006000370	1	\$1,469.72	\$1,398.96		\$2,868.68
272705726006000380	1	\$1,469.72	\$1,146.24		\$2,615.96
272705726006000390	1	\$1,469.72	\$1,146.24		\$2,615.96
272705726006000400	1	\$1,469.72	\$1,146.24		\$2,615.96
272705726006000410	1	\$1,469.72	\$1,146.24		\$2,615.96
272705726006000420	1	\$1,469.72	\$1,146.24		\$2,615.96
272705726006000430	1	\$1,469.72	\$1,398.96		\$2,868.68
272705726006000440	1	\$1,469.72	\$1,398.96		\$2,868.68
272705726006000450	1	\$1,469.72	\$1,398.96		\$2,868.68
272705726006000460	1	\$1,469.72	\$1,398.96		\$2,868.68
272705726006000470	1	\$1,469.72	\$1,398.96		\$2,868.68
272705726006000480	1	\$1,469.72	\$1,398.96		\$2,868.68
272705726006000490	1	\$1,469.72	\$1,146.24		\$2,615.96
272705726006000500	1	\$1,469.72	\$1,146.24		\$2,615.96
272705726006000510	1	\$1,469.72	\$1,146.24		\$2,615.96
272705726006000520	1	\$1,469.72	\$1,146.24		\$2,615.96
272705726006000530	1	\$1,469.72	\$1,146.24		\$2,615.96
272705726006000540	1	\$1,469.72	\$1,398.96		\$2,868.68
272705726006000550	1	\$1,469.72	\$1,398.96		\$2,868.68

<b>PARCEL ID</b>	<b>Units</b>	<b>FY 26 O&amp;M</b>	<b>2017 Debt</b>	<b>2019 Debt</b>	<b>Total</b>
272705726006000560	1	\$1,469.72	\$1,398.96		\$2,868.68
272705726006000570	1	\$1,469.72	\$1,398.96		\$2,868.68
272705726006000580	1	\$1,469.72	\$1,398.96		\$2,868.68
272705726006000590	1	\$1,469.72	\$1,146.24		\$2,615.96
272705726006000600	1	\$1,469.72	\$1,146.24		\$2,615.96
272705726006000610	1	\$1,469.72	\$1,146.24		\$2,615.96
272705726006000620	1	\$1,469.72	\$1,146.24		\$2,615.96
272705726006000630	1	\$1,469.72	\$1,146.24		\$2,615.96
272705726006000640	1	\$1,469.72	\$1,146.24		\$2,615.96
272705726006000650	1	\$1,469.72	\$1,146.24		\$2,615.96
272705726006000660	1	\$1,469.72	\$1,146.24		\$2,615.96
272705726006000670	1	\$1,469.72	\$1,398.96		\$2,868.68
272705726006000680	1	\$1,469.72	\$1,398.96		\$2,868.68
272705726006000690	1	\$1,469.72	\$1,398.96		\$2,868.68
272705726006000700	1	\$1,469.72	\$1,398.96		\$2,868.68
272705726006000710	1	\$1,469.72	\$1,398.96		\$2,868.68
272705726006000720	1	\$1,469.72	\$1,146.24		\$2,615.96
272705726006000730	1	\$1,469.72	\$1,146.24		\$2,615.96
272705726006000740	1	\$1,469.72	\$1,146.24		\$2,615.96
272705726006000750	1	\$1,469.72	\$1,146.24		\$2,615.96
272705726006000760	1	\$1,469.72	\$1,146.24		\$2,615.96
272705726006000770	1	\$1,469.72	\$1,398.96		\$2,868.68
272705726006000780	1	\$1,469.72	\$1,398.96		\$2,868.68
272705726006000790	1	\$1,469.72	\$1,398.96		\$2,868.68
272705726006000800	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006000810	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006000820	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006000830	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006000840	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006000850	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006000860	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006000870	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006000880	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006000890	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006000900	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006000910	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006000920	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006000930	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006000940	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006000950	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006000960	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006000970	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006000980	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006000990	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006001000	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006001010	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006001020	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006001030	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006001040	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006001050	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006001060	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006001070	1	\$1,469.72	\$1,301.08		\$2,770.80

[illegible]

PARCEL ID	Units	FY 26 O&M	2017 Debt	2019 Debt	Total
272705726006001720	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006001730	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006001740	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006001750	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006001760	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006001770	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006001780	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006001790	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006001800	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006001810	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006001820	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006001830	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006001840	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006001850	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006001860	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006001870	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006001880	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006001890	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006001900	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006001910	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006001920	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006001930	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006001940	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006001950	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006001960	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006001970	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006001980	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006001990	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006002000	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006002010	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006002020	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006002030	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006002040	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006002050	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006002060	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006002070	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006002080	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006002090	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006002100	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006002110	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006002120	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006002130	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006002140	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006002150	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006002160	1	\$1,469.72	\$1,301.08		\$2,770.80
272705726006002170		\$0.00			\$0.00
272705726006002180		\$0.00			\$0.00
272705726006002190		\$0.00			\$0.00
272705726006002200		\$0.00			\$0.00
272705726006002210		\$0.00			\$0.00
272705726006002220		\$0.00			\$0.00
272705726011000010	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011000020	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011000030	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011000040	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011000050	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011000060	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011000070	1	\$1,469.72		\$1,303.76	\$2,773.48



[illegible]

[illegible]

PARCEL ID	Units	FY 26 O&M	2017 Debt	2019 Debt	Total
272705726011001240	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001250	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001260	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001270	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001280	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001290	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001300	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001310	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001320	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001330	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001340	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001350	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001360	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001370	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001380	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001390	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001400	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001410	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001420	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001430	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001440	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001450	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001460	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001470	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001480	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001490	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001500	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001510	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001520	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001530	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001540	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001550	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001560	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001570	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001580	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001590	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001600	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001610	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001620	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001630	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001640	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001650	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001660	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001670	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001680	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001690	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001700	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001710	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001720	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001730	1	\$1,469.72		\$1,303.76	\$2,773.48
272705726011001740	0	\$0.00		\$0.00	\$0.00
Total Gross Assessments	389	\$571,721.08	\$277,646.12	\$225,550.48	#####
Total Net Assessments		\$531,700.60	\$258,210.89	\$209,761.95	\$999,673.44

# 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, **May 20, 2025**, at 11:30 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  
Ron Orenstein  
Rheah Bridges

Chairman  
Vice Chairman  
Assistant Secretary

Also present were:

Monica Virgen  
Katie O'Rourke  
Savannah Hancock  
Meredith Hammock *by Zoom*  
Marshall Tindall  
Rey Malave *by Zoom*  
Chace Arrington *by Zoom*

District Manager, GMS  
District Manager, GMS  
District Counsel, Kilinski Van Wyk  
District Counsel, Kilinski Van Wyk  
Field Manager, GMS  
District Engineer, Dewberry  
District Engineer, Dewberry

**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.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

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

**THIRD ORDER OF BUSINESS****Approval of Minutes of the April 15, 2025,  
Board of Supervisors Meeting and the  
Acceptance of the April 25, 2025 Audit  
Committee Meeting**

Ms. Virgen presented the minutes of April 15, 2025 Board of Supervisors meeting and the April 15, 2025 audit committee meeting. District staff has reviewed the minutes. She offered to take any questions or corrections. The Board had no changes to the minutes.

On MOTION by Ms. Bridges, seconded by Mr. Romero, with all in favor, the Minutes of the April 15, 2025 Board of Supervisors Meeting and April 15, 2025 Audit Committee Meeting, were approved.

**FOURTH ORDER OF BUSINESS****Consideration of Resolution 2025-11  
Setting Public Hearing to Update Parking  
Policies**

Ms. Hancock stated her and Monica have had discussion between meetings regarding updates to the parking policies. Mr. Orenstein asked if there is a policy if people park and block the sidewalk in front of their own home. Ms. Hancock stated that would be on private property and the police would have to address it. If a tow truck comes through and sees a blocked driveway, he just doesn't tow the car. Does the homeowner have to call or can he tow any car blocking a driveway? Ms. Hancock noted right now you can park everywhere except the tow away zones within the District.

Mr. Orenstein noted there has been an issue with people blocking people's driveways because of lack of parking. Ms. Virgen stated parking on the corners or too close to a stop sign is a traffic enforcement matter but since it is in the Districts parking policies, there needs to be something that visually shows where it starts and ends. She recommended for the next policy having signs or painting the curbs. Mr. Tindall recommended signs for flexibility. Ms. Hancock suggested tabling this and she will bring back some options addressing the corner parking, temporary parking at mailboxes as well as the blocking of curb inlets.

**FIFTH ORDER OF BUSINESS****Consideration of Proposal for Reserve Study Analysis**

Ms. Virgen presented a proposal from Capital Reserve Advisors for a reserve study for about \$4,000 if adopted for FY2026. She noted this is for planning purposes. No action was taken at this time.

**SIXTH ORDER OF BUSINESS****Discussion of Meeting Schedule**

Ms. Virgen looked into the Tom Fellows Community Center for an evening meeting. Residents were interested in evening meetings and the Board would like to get the community involved. She asked for a motion to change the August meeting date to Monday, August 11<sup>th</sup> at 6:00 p.m. at the Tom Fellows Community Center.

On MOTION by Mr. Romero, seconded by Mr. Orenstein, with all in favor, Changing the August meeting to August 11<sup>th</sup> at 6:00 p.m. at Tom Fellows Community Center, was approved.

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

Ms. Hancock reminded the Board of the ethics training due by December 31<sup>st</sup>. The legislative session wrapped up but none of the bills affecting CDDs passed. Ms. Virgen stated Form 1 is to be completed every year by July 1<sup>st</sup> and you will select the box that states you completed your ethics training.

**B. Engineer**

Mr. Malave had nothing to report but offered to answer any questions. The District engineers were excused from the meeting.

**C. Field Manager's Report**

Mr. Tindall reviewed the Field Manager's Report. Marshall had a discussion with the vendor about pressure washing the fencing. The price is going to be about \$3,000. He is trying to get that scheduled soon. He noted the walls were done recently and may just need touchups under the trees.

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

Ms. Virgen presented the check register from March 1, 2025 through March 31, 2025 totaling \$30,344.77. Immediately following is a detailed run summary. She asked for any questions or comments, if not, just looking for a motion to approve.

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

**ii. Balance Sheet and Income Statement**

Ms. Virgen presented the unaudited financials through March 31, 2025. These are for informational purposes only.

**iii. Presentation of Registered Voters – 629**

Ms. Virgen stated as of April 15, 2025 there were 629 registered voters within the North Boulevard CDD.

**iv. Reminder of Form 1 Filing Deadline – July 1<sup>st</sup>**

Ms. Virgen stated everyone will be completing the Form 1 by July 1<sup>st</sup>. If anyone has any questions, the Commission on Ethics is the best resource.

**EIGHTH ORDER OF BUSINESS****Other Business**

There being no other comments, the next item followed.

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

There being no other comments, the next item followed.

**TENTH ORDER OF BUSINESS****Adjournment**

Ms. Virgen adjourned the meeting.

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



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Secretary/Assistant Secretary

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Chairman/Vice Chairman

# SECTION 7

**RESOLUTION 2025-14**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE NORTH BOULEVARD COMMUNITY DEVELOPMENT DISTRICT TO DESIGNATE THE DATE, TIME AND PLACE OF A PUBLIC HEARING AND AUTHORIZATION TO PUBLISH NOTICE OF SUCH HEARING FOR THE PURPOSE OF ADOPTING AMENDED RULES RELATING TO OVERNIGHT PARKING AND PARKING ENFORCEMENT.**

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

**WHEREAS**, the Board of Supervisors of the District (the “**Board**”) is authorized by Sections 190.011(5) and 190.035, *Florida Statutes*, to adopt rules, orders, rates, fees and charges pursuant to Chapter 120, Florida Statutes.

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

**SECTION 1.** The Board intends to adopt *Amended Rules Relating to Parking Enforcement* (the “**Policy**”), a proposed copy of which is attached hereto as **Exhibit A**. The District will hold a public hearing on such Policy at a meeting of the Board to be held on **September 16, 2025, at 11:30 a.m. at the Holiday Inn Winter Haven, 200 Cypress Gardens Boulevard, Winter Haven, Florida 33880.**

**SECTION 2.** The District Secretary is directed to publish notice of the hearing in accordance with Section 120.54, *Florida Statutes* and all prior actions taken for the purpose of publishing notice are hereby ratified.

**SECTION 3.** This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED** this 15th day of July 2025.

ATTEST:

**NORTH BOULEVARD COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chairperson, Board of Supervisors

**Exhibit A:** Proposed Amended Rules Relating to Parking Enforcement

**Exhibit A**

Proposed Amended Rules Relating to Parking Enforcement

*[Begins on following page.]*

**NORTH BOULEVARD COMMUNITY DEVELOPMENT DISTRICT**  
**AMENDED AND RESTATED**  
**RULES RELATING TO PARKING ENFORCEMENT**

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In accordance with Chapter 190, *Florida Statutes*, and on \_\_\_\_\_, 2025, at a duly noticed public meeting, the Board of Supervisors of the North Boulevard Community Development District (“District”) adopted the following policy to govern parking and parking enforcement on certain District property (the “Rule” or “Policy”). This Rule repeals and supersedes all prior rules and/or policies governing the same subject matter.

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**SECTION 1. INTRODUCTION.** The District finds that Oversized Vehicles, Vessels Recreational Vehicles, and Abandoned/Broken-Down Vehicles Parked on certain of its property cause hazards and danger to the health, safety and welfare of District residents, paid users and the public. This Rule is intended to provide the District with a means to remove such Oversized Vehicles, Vessels, Recreational Vehicles, and Abandoned/Broken-Down Vehicles which are Parked in a manner which violates this Rule. This Rule does not govern Parking on private residential lots.

**SECTION 2. DEFINITIONS.**

- A. *Vehicle.*** Any mobile item which normally uses wheels, whether motorized or not. This term shall include, but shall not be limited to, Oversized Vehicles, Recreational Vehicles, and Abandoned/Broken-Down Vehicles.
- a. *Oversized Vehicle.*** As used herein, “Oversized Vehicle” shall mean the following:
- i. Any Vehicle or Vessel heavier or larger in size than a one-ton, dual rear wheel pick-up truck;
  - ii. Motor Vehicles with a trailer attached;
  - iii. Motor coaches/homes;
  - iv. Travel trailers, camping trailers, park trailers, fifth-wheel trailers, semi-trailers, or any other kind of trailer;
  - v. Mobile homes or manufactured homes.
- b. *Abandoned/Broken-Down Vehicle.*** A vehicle that has no license plate, has expired registration, is visibly not operational, or has not moved for a period of seven (7) days.
- c. *Recreational Vehicle.*** A vehicle designed for recreational use, which includes motor homes, campers and trailers relative to same.
- B. *Vessel.*** Every description of watercraft, barge, or airboat used or capable of being used as a means of transportation on water.
- C. *Park(ed)/(ing).*** A Vehicle or Vessel left unattended by its owner or user or attended by its owner or user but kept stationary for a period of an hour or more.
- D. *Tow-Away Zone.*** District property for which the District is authorized to initiate a towing and/or removal action. **Any District property not a Designated Parking Area is a Tow Away Zone.**

E. *Overnight.* Between the hours of 10:00 p.m. and 6:00 a.m. daily.

F. *Mailbox Parking.* Spots designated for mail pick up.

**SECTION 3. DESIGNATED PARKING AREAS.** Parking is permitted only in Designated Parking Areas, as indicated by asphalt markings for Parking spaces or signage and as indicated on the map attached hereto as **Exhibit A** for certain on-street Parking areas. On-street Parking is expressly prohibited on District roadways except where indicated. Certain Designated Parking Areas may have restrictions on Parking during certain times or for certain types of vehicles and vessels as described herein. **Any Vehicle Parked on District property, including District roads, if any, must do so in compliance with all laws, ordinances, and codes, and shall not block access to driveways, property entrances, or fire hydrants and shall Park in the appropriate direction.** All drivers are responsible for knowing state and local laws, ordinances, and codes related to Parking. Violations of state or local laws may result in citations, towing, or other legal action as permitted by law.

**SECTION 4. ESTABLISHMENT OF TOW-AWAY ZONES.** All District property which is not explicitly designated for Parking, or which is designated for Parking but subject to restrictions as described herein, shall hereby be established as “Tow-Away Zones.”

**SECTION 5. EXCEPTIONS.**

- A. **OVERNIGHT ON-STREET AND OVERFLOW PARKING.** Oversized Vehicles, Recreational Vehicles, and Vessels are not permitted to be Parked on-street or in overflow areas Overnight and shall be subject to towing at owner’s expense.
- B. **OVERNIGHT AMENITY PARKING.** Vehicles may Park in the Designated Parking Areas of amenity facilities depicted in **Exhibit A** during the open hours of operations of such amenity facilities, including any District-authorized special events occurring outside of regular hours of operation. Otherwise, no Overnight Parking is permitted at the amenity facilities.
- C. **ABANDONED/BROKEN-DOWN VEHICLES.** Abandoned/Broken-Down Vehicles may not be Parked on District property at any time.
- D. **VENDORS/CONTRACTORS.** The District Manager or his/her designee may authorize vendors/consultants in writing to Park company vehicles in order to facilitate District business. All vehicles so authorized must be identified by a Parking pass issued by the District.
- E. **DELIVERY VEHICLES AND GOVERNMENTAL VEHICLES.** Delivery vehicles, including but not limited to, U.S.P.S., U.P.S., Fed Ex, moving company vehicles, and lawn maintenance vendors may Park on District property while actively engaged in the operation of such businesses. Vehicles owned and operated by any governmental unit may also Park on District property while carrying out official duties.
- F. **MANNER OF PARKING.** Vehicles and Vessels of any kind may not be Parked such that they utilize additional spaces, block access to District property, prevent the safe and orderly flow of traffic, obstruct the ability of emergency vehicles to access roadways or property, cause damage to the District’s property, restrict the normal operation of the District’s business, or otherwise poses a danger to the District, its residents and guests, the general

public, or the property of same. All Parking must comply with all state and local laws and ordinances.

- G. MAILBOX PARKING.** Mailbox Parking is limited to five (5) minutes. Any cars parked in the Mailbox Parking spots for extended periods of time, including Overnight, shall be subject to towing at owner's expense.

**SECTION 6. TOWING/REMOVAL PROCEDURES; ENFORCEMENT.**

- A. SIGNAGE AND LANGUAGE REQUIREMENTS.** Notice of the Tow-Away Zones shall be posted on District property in the manner set forth in Section 715.07, *Florida Statutes*. Such signage is to be placed in conspicuous locations, in accordance with Section 715.07, *Florida Statutes*.
- B. TOWING/REMOVAL AUTHORITY.** The District may engage a towing company to tow/remove any Vehicle or Vessel improperly Parked in a Tow-Away Zone at the owner's expense. The Vehicle or Vessel shall be towed/removed by the towing service in accordance with Florida law, specifically the provisions set forth in Section 715.07, *Florida Statutes*.
- C. AGREEMENT WITH AUTHORIZED TOWING SERVICE.** The District Manager is hereby authorized to enter into and maintain an agreement with a firm authorized by Florida law to tow/remove unauthorized vehicles and in accordance with Florida law and with the policies set forth herein.
- D. AMENITY SUSPENSION.** The District may, in its discretion, suspend the amenity privileges of the owner or operator of any Vehicle or Vessel Parked in violation of this Rule, in accordance with the District's adopted *Suspension and Termination of Access Rule*.

**SECTION 7. PARKING AT YOUR OWN RISK.** Vehicles, Vessels or Recreational Vehicles may be Parked on District property pursuant to this Rule, provided however that the District assumes no liability for any theft, vandalism and/or damage that might occur to personal property and/or to such Vehicles.

**SECTION 8. AMENDMENTS; DESIGNATION OF ADDITIONAL TOW-AWAY ZONES OR DESIGNATED PARKING AREAS.** The Board in its sole discretion may amend these Rules Related to Parking and Parking Enforcement from time to time to designate new Tow-Away Zones or Designated Parking Areas. Such designations of new Tow-Away Zones and Designated Parking Areas are subject to proper signage and notice prior to enforcement of these Rules in such areas.

**EXHIBIT A – Designated Parking Areas**

Effective date: \_\_\_\_\_, 2025

# North Boulevard CDD

## Street Parking Map

- Street Parking Allowed
- 15 Minute Mailbox Parking





# SECTION 8

## RESOLUTION 2025-15

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE NORTH BOULEVARD COMMUNITY DEVELOPMENT DISTRICT APPOINTING AND REMOVING AN ASSISTANT SECRETARY, AND PROVIDING FOR AN EFFECTIVE DATE**

**WHEREAS**, the North boulevard Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

**WHEREAS**, pursuant to Chapter 190, *Florida Statutes*, the Board of Supervisors (“**Board**”), shall organize by electing one of its members as Chair and by electing Assistant Secretaries, and such other officers as the Board may deem necessary.

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

#### **SECTION 1. DISTRICT OFFICERS.**

Katie O’Rourke is appointed as Assistant Secretary.

Monica Virgen is removed as Assistant Secretary.

**SECTION 2. CONFLICTS.** All Resolutions or parts of Resolutions in conflict herewith are hereby repealed to the extent of such conflict.

**SECTION 3. EFFECTIVE DATE.** This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED** 15th day of July 2025

ATTEST:

**NORTH BOULEVARD COMMUNITY  
DEVELOPMENT DISTRICT**

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Secretary/Assistant Secretary

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Chairperson, Board of Supervisors

## SECTION 9

## RESOLUTION 2025-16

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE NORTH BOULEVARD COMMUNITY DEVELOPMENT DISTRICT CONFIRMING AUTHORIZATION TO PAY INVOICES FOR WORK PREVIOUSLY APPROVED; AUTHORIZING THE CHAIR OR VICE CHAIR OF THE BOARD OF SUPERVISORS AND THE DISTRICT MANAGER TO ENTER INTO TIME SENSITIVE AND EMERGENCY CONTRACTS AND DISBURSE FUNDS FOR PAYMENT OF CERTAIN EXPENSES WITHOUT PRIOR APPROVAL OF THE BOARD OF SUPERVISORS; PROVIDING FOR A MONETARY THRESHOLD; AND PROVIDING FOR THE REPEAL OF PRIOR SPENDING AUTHORIZATIONS; PROVIDING FOR AN EFFECTIVE DATE.**

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

**WHEREAS**, Section 190.011(5), *Florida Statutes*, authorizes the District to adopt resolutions which may be necessary for the conduct of District business; and

**WHEREAS**, the Board of Supervisors of the District (“**Board**”) typically meets on an as needed basis, and in no event more than monthly, to conduct the business of the District, including approval of proposals, authorizing the entering into of agreements or contracts, and authorizing the payment of District operating and maintenance expenses; and

**WHEREAS**, the Board contracted with the District Manager to timely pay the District’s vendors and perform other management functions; and

**WHEREAS**, the Board desires to confirm that the District Manager is authorized to pay invoices, regardless of the dollar amounts, for work previously approved by the Board and such payments do not need to be approved by the Board prior to payment; and

**WHEREAS**, the Board recognizes that certain time sensitive or emergency issues may arise from time to time that require approval outside of regular monthly meetings; and

**WHEREAS**, to conduct the business of the District in an efficient manner, recurring, non-recurring, and other disbursements for goods and services must be processed and paid in a timely manner; and

**WHEREAS**, the Board has determined that it is in the best interests of the District, and is necessary for the efficient administration of District operations; the health, safety, and welfare of the residents within the District; and the preservation of District assets and facilities, to authorize

limited spending authority to the Chair (or Vice Chair, if the Chair is unavailable) of the Board and the District Manager between regular monthly meetings, for work and services that are time sensitive and/or emergency in nature.

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

1. **Authorization to Pay Invoices for Work Previously Approved.** The District Manager is authorized to pay invoices, regardless of the dollar amounts, for work previously approved by the Board in accordance with such contracts and such payments do not need to be approved by the Board prior to payment nor do they need to be re-approved by the Board at a future meeting.
2. **Limited Spending Authorization.** The Board hereby authorizes the individuals stated below to exercise their judgment to enter into time sensitive and emergency contracts and disburse funds up to the amounts stated below, without prior Board approval for expenses (1) that are required to provide for the health, safety, and welfare of the residents within the District; (2) for the maintenance, repair, or replacement of a District asset; or (3) to remedy an unforeseen disruption in services relating to the District's facilities or assets, if such disruption would result in significantly higher expenses unless the contract is entered into immediately.
  - a. The District Manager may individually authorize such expense up to \$2,500.00 per proposal and/or event.
  - b. The Chair (or Vice Chair, if the Chair is unavailable) may individually authorize such expenses up to \$10,000.00 per proposal and/or event.
  - c. The District Manager and Chair (or Vice Chair, if the Chair is unavailable) may jointly authorize such expenses up to \$25,000.00 per proposal and/or event.
3. **Ratification of Spending Authorization at Future Meeting.** Any payment made or contract entered into pursuant to this Resolution shall be submitted to the Board at the next scheduled meeting for approval and ratification.
4. **Repeal of Prior Spending Authorizations.** All prior spending authorizations approved by resolution or motion of the Board are hereby repealed.
5. **Effective Date.** This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED THIS 15<sup>th</sup> DAY OF JULY 2025.**

ATTEST:

**NORTH BOULEVARD COMMUNITY  
DEVELOPMENT DISTRICT**

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Secretary/Assistant Secretary

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Chairman, Board of Supervisors

# SECTION 10

**NORTH BOULEVARD  
COMMUNITY DEVELOPMENT DISTRICT  
CITY OF HAINES CITY, FLORIDA  
FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2024**



**NORTH BOULEVARD COMMUNITY DEVELOPMENT DISTRICT  
CITY OF HAINES CITY, FLORIDA**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors  
North Boulevard Community Development District  
City of Haines City, Florida

### Report on the Audit of the Financial Statements

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities and each major fund of North Boulevard Community Development District, City of Haines City, Florida ("District") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund, of the District as of September 30, 2024, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

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

#### ***Responsibilities of Management for the Financial Statements***

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

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

#### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS, we:

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

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

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

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

### ***Other Information Included in the Financial Report***

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 6, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

June 6, 2025

## MANAGEMENT'S DISCUSSION AND ANALYSIS

The management of the North Boulevard Community Development District, City of Haines City, Florida ("District") would like to offer the readers of the District's financial statements this discussion and analysis of the District's financial activities for the fiscal year ended September 30, 2024. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

### FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$968,305.
- The change in the District's total net position in comparison with the prior fiscal year was (\$100,453), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2024, the District's governmental funds reported combined ending fund balances of \$719,596, an increase of \$38,041 in comparison with the prior fiscal year. A portion of fund balance is non-spendable for prepaid items and deposits, restricted for debt service and capital projects, assigned for capital reserves, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

### OVERVIEW OF FINANCIAL STATEMENTS

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

#### Government-Wide Financial Statements

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

The statement of net position presents information on all the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

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

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

#### Fund Financial Statements

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

## OVERVIEW OF FINANCIAL STATEMENTS (Continued)

### Governmental Funds

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

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

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

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

### Notes to the Financial Statements

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

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

NET POSITION SEPTEMBER 30,		
	2024	2023
Assets, excluding capital assets	\$ 737,406	\$ 684,512
Capital assets, net of depreciation	6,680,216	6,945,340
Total assets	7,417,622	7,629,852
Liabilities, excluding long-term liabilities	151,639	138,952
Long-term liabilities	6,297,678	6,422,142
Total liabilities	6,449,317	6,561,094
Net Position		
Net investment in capital assets	386,396	529,989
Restricted	418,017	370,153
Unrestricted	163,892	168,616
Total net position	\$ 968,305	\$ 1,068,758

## GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

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

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

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

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
	2024	2023
Revenues:		
Program revenues		
Charges for services	\$ 806,090	\$ 805,883
Operating grants and contributions	24,852	18,980
Capital grants and contributions	347	300
General revenues		
Miscellaneous	90	12,162
Total revenues	831,379	837,325
Expenses:		
General government	117,785	94,641
Maintenance and operations	374,230	392,719
Amenity	116,121	105,009
Interest	323,696	328,673
Total expenses	931,832	921,042
Change in net position	(100,453)	(83,717)
Net position - beginning	1,068,758	1,152,475
Net position - ending	\$ 968,305	\$ 1,068,758

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2024 was \$931,832. The costs of the District's activities were primarily funded by program revenues. Program revenues are comprised primarily of assessments and investment earnings.

## GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2024.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At September 30, 2024, the District had \$7,953,699 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$1,273,483 has been taken, which resulted in a net book value of \$6,680,216. More detailed information about the District's capital assets is presented in the notes of the financial statements.

### Capital Debt

At September 30, 2024, the District had \$6,310,000 in Bonds outstanding. More detailed information about the District's capital debt is presented in the notes of the financial statements.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

## CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide property owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the North Boulevard Community Development District's Finance Department at 219 E. Livingston Street, Orlando FL, 32801.

**NORTH BOULEVARD COMMUNITY DEVELOPMENT DISTRICT  
CITY OF HAINES CITY, FLORIDA  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2024**

	Governmental Activities
<b>ASSETS</b>	
Cash	\$ 121,741
Accounts receivable	3,858
Assessments receivable	1,767
Prepays and deposits	25,985
Restricted assets:	
Cash	29,384
Investments	554,671
Capital assets:	
Depreciable, net	6,680,216
Total assets	<u>7,417,622</u>
<b>LIABILITIES</b>	
Accounts payable	17,810
Accrued interest payable	133,829
Non-current liabilities:	
Due within one year	135,000
Due in more than one year	6,162,678
Total liabilities	<u>6,449,317</u>
<b>NET POSITION</b>	
Net investment in capital assets	386,396
Restricted for debt service	418,017
Unrestricted	163,892
Total net position	<u>\$ 968,305</u>

See notes to the financial statements



**NORTH BOULEVARD COMMUNITY DEVELOPMENT DISTRICT  
CITY OF HAINES CITY, FLORIDA  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Primary government:					
Governmental activities:					
General government	\$ 117,785	\$ 117,785	\$ -	\$ -	\$ -
Maintenance and operations	374,230	217,133	-	347	(156,750)
Amenity	116,121	-	-	-	(116,121)
Interest on long-term debt	323,696	471,172	24,852	-	172,328
Total governmental activities	931,832	806,090	24,852	347	(100,543)
General revenues:					
Miscellaneous					90
Total general revenues					90
Change in net position					(100,453)
Net position - beginning					1,068,758
Net position - ending					\$ 968,305

See notes to the financial statements

**NORTH BOULEVARD COMMUNITY DEVELOPMENT DISTRICT  
CITY OF HAINES CITY, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2024**

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
<b>ASSETS</b>				
Cash	\$ 121,741	\$ -	\$ 29,384	\$ 151,125
Investments	-	550,813	3,858	554,671
Accounts receivable	3,858	-	-	3,858
Assessments receivable	734	1,033	-	1,767
Prepays and deposits	25,985	-	-	25,985
Total assets	<u>\$ 152,318</u>	<u>\$ 551,846</u>	<u>\$ 33,242</u>	<u>\$ 737,406</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 17,810	\$ -	\$ -	\$ 17,810
Total liabilities	<u>17,810</u>	<u>-</u>	<u>-</u>	<u>17,810</u>
Fund balances:				
Nonspendable:				
Prepays and deposits	25,985	-	-	25,985
Restricted for:				
Debt service	-	551,846	-	551,846
Capital projects	-	-	3,858	3,858
Assigned to:				
Capital reserves	-	-	29,384	29,384
Unassigned	108,523	-	-	108,523
Total fund balances	<u>134,508</u>	<u>551,846</u>	<u>33,242</u>	<u>719,596</u>
Total liabilities and fund balances	<u>\$ 152,318</u>	<u>\$ 551,846</u>	<u>\$ 33,242</u>	<u>\$ 737,406</u>

See notes to the financial statements

**NORTH BOULEVARD COMMUNITY DEVELOPMENT DISTRICT  
CITY OF HAINES CITY, FLORIDA  
RECONCILIATION OF THE BALANCE SHEET – GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2024**

Total fund balances - governmental funds \$ 719,596

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

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

Cost of capital assets	7,953,699	
Accumulated depreciation	<u>(1,273,483)</u>	6,680,216

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

Accrued interest payable	(133,829)	
Bonds payable	<u>(6,297,678)</u>	<u>(6,431,507)</u>
Net position of governmental activities		<u><u>\$ 968,305</u></u>

See notes to the financial statements

**NORTH BOULEVARD COMMUNITY DEVELOPMENT DISTRICT  
CITY OF HAINES CITY, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
<b>REVENUES</b>				
Assessments	\$ 334,918	\$ 471,172	\$ -	\$ 806,090
Interest income	-	24,852	347	25,199
Miscellaneous	90	-	-	90
Total revenues	335,008	496,024	347	831,379
<b>EXPENDITURES</b>				
Current:				
General government	117,055	-	730	117,785
Maintenance and operations	129,590	-	3,271	132,861
Amenity	92,366	-	-	92,366
Debt service:				
Principal	-	125,000	-	125,000
Interest	-	325,326	-	325,326
Total expenditures	339,011	450,326	4,001	793,338
Excess (deficiency) of revenues over (under) expenditures	(4,003)	45,698	(3,654)	38,041
<b>OTHER FINANCING SOURCES (USES)</b>				
Interfund transfer in (out)	(10,105)	-	10,105	-
Total other financing sources (uses)	(10,105)	-	10,105	-
Net change in fund balances	(14,108)	45,698	6,451	38,041
Fund balances - beginning	148,616	506,148	26,791	681,555
Fund balances - ending	\$ 134,508	\$ 551,846	\$ 33,242	\$ 719,596

See notes to the financial statements

**NORTH BOULEVARD COMMUNITY DEVELOPMENT DISTRICT  
CITY OF HAINES CITY, FLORIDA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Net change in fund balances - total governmental funds	\$ 38,041
Amounts reported for governmental activities in the statement of activities are different because:	
Depreciation of capital assets is not recognized in the governmental fund statements but is reported as an expense in the statement of activities.	(265,124)
Repayment of long-term liabilities are reported as expenditures in the governmental fund statement but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	125,000
Amortization of Bond discounts is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(536)
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements.	2,166
Change in net position of governmental activities	<u><u>\$ (100,453)</u></u>

See notes to the financial statements

**NORTH BOULEVARD COMMUNITY DEVELOPMENT DISTRICT  
CITY OF HAINES CITY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY**

North Boulevard Community Development District ("District") was established by Ordinance No. 17-1555, adopted by City of Haines City, Florida on April 6, 2017 and created pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the owners of the property within the District. The Board exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes. As of September 30, 2024, certain Board members were affiliated with the developer f/k/a HH CR 547 Investors I, LLC ("Developer").

The Board has the final responsibility for:

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

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

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Government-Wide and Fund Financial Statements**

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

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

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

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

### **Measurement Focus, Basis of Accounting and Financial Statement Presentation**

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

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

### **Assessments**

Assessments are non-ad valorem assessments on benefited property within the District. Operating and maintenance assessments are based upon the adopted budget and levied annually at a public hearing of the District. Debt service assessments are levied when Bonds are issued and assessed and collected on an annual basis. The District may collect assessments directly or utilize the uniform method of collection under Florida Statutes. Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by the County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the debt service assessments on their property subject to various provisions in the Bond documents.

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

The District reports the following major governmental funds:

### **General Fund**

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

### **Debt Service Fund**

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

### **Capital Projects Fund**

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District as well as funds set aside for capital reserves.

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

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

### **Assets, Liabilities and Net Position or Equity**

#### **Restricted Assets**

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

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

### Assets, Liabilities and Net Position or Equity (Continued)

#### Deposits and Investments

The District's cash on hand and demand deposits are considered to be cash and cash equivalents.

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

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

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

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

#### Prepaid Items

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

#### Capital Assets

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

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

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

<u>Assets</u>	<u>Years</u>
Stormwater management	30
Roadways	30
Entry features	30
Parks & amenities	30

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



## **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Assets, Liabilities and Net Position or Equity (Continued)**

#### **Unearned Revenue**

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

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

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

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

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

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

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

#### **Fund Equity/Net Position**

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

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

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

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

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

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

### Assets, Liabilities and Net Position or Equity (Continued)

#### Fund Equity/Net Position (Continued)

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

### Other Disclosures

#### Use of Estimates

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

## NOTE 3 – BUDGETARY INFORMATION

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

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

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

## NOTE 4 – DEPOSITS AND INVESTMENTS

### Deposits

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

### Investments

The District's investments were held as follows at September 30, 2024:

	Amortized Cost	Credit Risk	Maturities
First American Treasury Obligations			Weighted average of the
Fund CL Y	\$ 554,671	S&P AAAM	portfolio: 31 days
Total Investments	<u>\$ 554,671</u>		

## NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

### Investments (Continued)

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

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

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

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

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

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

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

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

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

## NOTE 5 – INTERFUND TRANSFERS

Interfund transfers for the fiscal year ended September 30, 2024 were as follows:

Fund	Transfer in	Transfer out
General	\$ -	\$ 10,105
Capital projects	10,105	-
Total	<u>\$ 10,105</u>	<u>\$ 10,105</u>

Transfers are used to move revenues from the fund where collection occurs to the fund where funds have been reallocated for use. In the case of the District, transfers from the general fund to the capital projects fund were made in order to fund the capital reserves.

## NOTE 6 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2024 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Capital assets, being depreciated				
Stormwater management	\$ 5,085,087	\$ -	\$ -	\$ 5,085,087
Roadways	1,829,313	-	-	1,829,313
Entry features	326,663	-	-	326,663
Parks & amenities	712,636	-	-	712,636
Total capital assets, being depreciated	7,953,699	-	-	7,953,699
Less accumulated depreciation for:				
Stormwater management	645,101	169,503	-	814,604
Roadways	233,745	60,977	-	294,722
Entry features	41,741	10,889	-	52,630
Parks & amenities	87,772	23,755	-	111,527
Total accumulated depreciation	1,008,359	265,124	-	1,273,483
Total capital assets, being depreciated, net	6,945,340	(265,124)	-	6,680,216
Governmental activities capital assets	\$ 6,945,340	\$ (265,124)	\$ -	\$ 6,680,216

Depreciation was charged to the following:

Maintenance and operations	\$ 241,369
Amenity	23,755
Total	<u>\$ 265,124</u>

## NOTE 7 – LONG-TERM LIABILITIES

### Series 2017 Bonds

On October 16, 2017, the District issued \$4,965,000 of Special Assessment Bonds, Series 2017 consisting of multiple term Bonds with due dates ranging from May 1, 2023 to May 1, 2048 and fixed interest rates ranging from 3.5% to 5%. The Bonds were issued to finance the acquisition, construction and equipping of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2019 through May 1, 2048.

The Series 2017 Bonds are subject to redemption at the option of the District prior to their maturity. The Series 2017 Bonds are subject to optional and mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. This occurred during the current fiscal year as the District collected assessments from lot closings and prepaid \$5,000 of the Series 2017 Bonds

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2024.

## NOTE 7 – LONG-TERM LIABILITIES (Continued)

### Series 2019 Bonds

On January 17, 2019, the District issued \$4,335,000 of Special Assessment Bonds, Series 2019 consisting of multiple term Bonds with due dates ranging from November 1, 2024 to November 1, 2049 and fixed interest rates ranging from 4.25% to 5.625%. The Bonds were issued to finance the acquisition, construction and equipping of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing November 1, 2020 through November 1, 2049.

The Series 2019 Bonds are subject to redemption at the option of the District prior to their maturity. The Series 2019 Bonds are subject to optional and mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. This occurred during the current fiscal year as the District collected assessments from lot closings and prepaid \$5,000 of the Series 2019 Bonds.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2024.

### Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2024 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable					
Series 2017	\$ 3,535,000	\$ -	\$ 75,000	\$ 3,460,000	\$ 80,000
Less: issuance discount	(12,858)	-	(536)	(12,322)	-
Series 2019	2,900,000	-	50,000	2,850,000	55,000
Total	<u>\$ 6,422,142</u>	<u>\$ -</u>	<u>\$ 124,464</u>	<u>\$ 6,297,678</u>	<u>\$ 135,000</u>

At September 30, 2024, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2025	\$ 135,000	\$ 320,020	\$ 455,020
2026	140,000	314,265	454,265
2027	150,000	308,049	458,049
2028	150,000	301,509	451,509
2029	160,000	294,850	454,850
2030-2034	925,000	1,349,381	2,274,381
2035-2039	1,195,000	1,090,554	2,285,554
2040-2044	1,535,000	746,849	2,281,849
2045-2049	1,720,000	293,405	2,013,405
2050	200,000	5,625	205,625
	<u>\$ 6,310,000</u>	<u>\$ 5,024,507</u>	<u>\$ 11,334,507</u>

## NOTE 8 – MANAGEMENT COMPANY

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

**NOTE 9 – RISK MANAGEMENT**

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

**NOTE 10 – INTERLOCAL AGREEMENT**

The District has entered into an interlocal agreement with Holly Hill Road East Community Development District (“HHRE”) for the shared costs of maintaining certain amenities available to residents within the District and HHRE.

**NORTH BOULEVARD COMMUNITY DEVELOPMENT DISTRICT  
CITY OF HAINES CITY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	Budgeted Amounts <u>Original &amp; Final</u>	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Assessments	\$ 332,645	\$ 334,918	\$ 2,273
Miscellaneous	-	90	90
Total revenues	<u>332,645</u>	<u>335,008</u>	<u>2,363</u>
<b>EXPENDITURES</b>			
Current:			
General government	121,484	117,055	4,429
Maintenance and operations	158,886	129,590	29,296
Amenity	95,661	92,366	3,295
Total expenditures	<u>376,031</u>	<u>339,011</u>	<u>37,020</u>
Excess (deficiency) of revenues over (under) expenditures	(43,386)	(4,003)	39,383
<b>OTHER FINANCING SOURCES</b>			
Interfund transfer in (out)	-	(10,105)	10,105
Use of fund balance	43,386	-	43,386
Total other financing sources (uses)	<u>43,386</u>	<u>(10,105)</u>	<u>53,491</u>
Net change in fund balances	<u>\$ -</u>	<u>(14,108)</u>	<u>\$ 92,874</u>
Fund balance - beginning		<u>148,616</u>	
Fund balance - ending		<u>\$ 134,508</u>	

See notes to required supplementary information

**NORTH BOULEVARD COMMUNITY DEVELOPMENT DISTRICT  
CITY OF HAINES CITY, FLORIDA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

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

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2024.



**NORTH BOULEVARD COMMUNITY DEVELOPMENT DISTRICT  
CITY OF HAINES CITY, FLORIDA  
OTHER INFORMATION – DATA ELEMENTS  
REQUIRED BY FL STATUTE 218.39(3)(C)  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024  
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	9
Employee compensation	\$ 7,400
Independent contractor compensation	\$ 364,036
Construction projects to begin on or after October 1; (\$65K)	Not applicable
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance - \$919.49 Debt service - \$1,146.24, \$1,398.96, 1,301.08, 1,303.76
Special assessments collected	\$ 806,090
Outstanding Bonds:	
Series 2017	\$ 3,460,000
Series 2019	\$ 2,850,000



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

To the Board of Supervisors  
North Boulevard Community Development District  
City of Haines City, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of North Boulevard Community Development District, City of Haines City, Florida ("District") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 6, 2025.

**Report on Internal Control Over Financial Reporting**

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

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

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

**Report on Compliance and Other Matters**

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

**Purpose of this Report**

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

June 6, 2025



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

To the Board of Supervisors  
North Boulevard Community Development District  
City of Haines City, Florida

We have examined North Boulevard Community Development District, City of Haines City, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2024. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

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

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2024.

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

June 6, 2025



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

To the Board of Supervisors  
North Boulevard Community Development District  
City of Haines City, Florida

**Report on the Financial Statements**

We have audited the accompanying basic financial statements of North Boulevard Community Development District, City of Haines City, Florida ("District") as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated June 6, 2025.

**Auditor's Responsibility**

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

**Other Reporting Requirements**

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 6, 2025, should be considered in conjunction with this management letter.

**Purpose of this Letter**

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

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

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

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

June 6, 2025

## **REPORT TO MANAGEMENT**

### **I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS**

None

### **II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS**

None

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

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

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

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2023.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2024.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2024.

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

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

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2024. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 24.

# SECTION 11

# *North Boulevard*

## *Community Development District*

---

219 E. Livingston St., Orlando, Florida  
32801 Phone: 407-841-5524 – Fax: 407-  
839-1526

February 27, 2024

Richard Hernandez Neria and  
Liz Jeannette Hernandez  
180 Taft Drive  
Davenport, FL

Re: Encroachment into North Boulevard Community Development District Property

Dear Richard Hernandez Neria and Liz Jeannette Hernandez,

It has been brought to the attention of the North Boulevard Community Development District (the “District”) that you or others residing in your home have recently installed prohibited items on District-owned property. The unapproved installations are a fence on a CDD tract and a private gate in a CDD fence. **The addition of any personal property, including but not limited to, man-made objects, plants, trees, and ornamental items, is strictly prohibited as this area is District-owned property.** Man-made objects include, but are not limited to, planters, outdoor furniture, bird houses, garden borders, pavers, steps, and all other man-made objects. Please see the attached photos for reference.

The purpose of notifying homeowners regarding this issue is to ensure the integrity of this area is not compromised. **Please remove all personal property and fencing and return the area to the condition prior to installation of fencing by March 19, 2024.** The private gate may remain in the perimeter fence however this will be controlled with a CDD padlock. **Any unauthorized landscaping or other improvements remaining on District property after that date, or installed in the future, may be removed by the District, and the cost thereof charged to the responsible resident. Also, remember that absolutely no maintenance by residents, such as clearing vegetation, mowing, trimming, planting or any other type of activity, is allowed on District property without prior authorization by the District.**

If you have concerns or questions regarding this issue, or the maintenance of the District property, please do not hesitate to contact me at (407) 841-5524 ext. 138. Thank you for your assistance on this matter.

Regards,

*Tricia L. Adams*

Tricia L. Adams  
District Manager  
Governmental Management Services - Central Florida, LLC  
Office Telephone: (407) 841-5524 ext. 138  
Cellular Telephone: (863) 241-8050  
Email: [tadams@gmscfl.com](mailto:tadams@gmscfl.com)



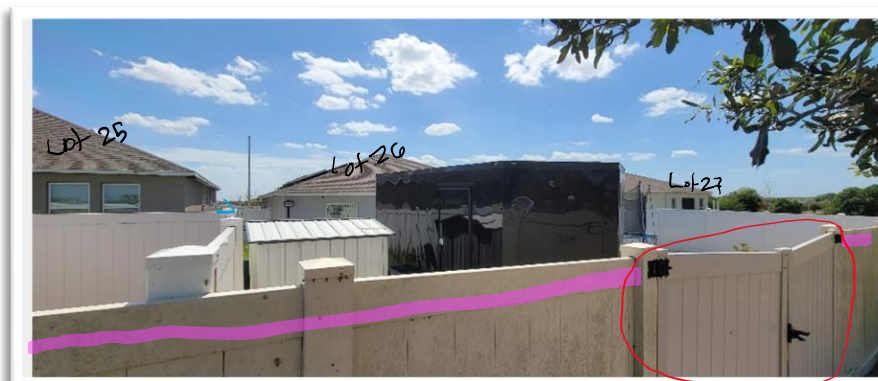
## Site Issue Report – Encroachments and other violations



Photo from Feb 13, 2024. Private gate in CDD fence



Photo from Feb 13, 2024. Private fence continues past end of lot to tie into the CDD perimeter fence.





# NOTES AND LEGEND

- PCP - PERMANENT CONTROL POINT - SET PK NAIL & DISK  
"PCP LB-8135" - UNLESS OTHERWISE NOTED
- PRM - PERMANENT REFERENCE MONUMENT - SET 4" X 4"  
CONCRETE MONUMENT AND CAP "PRM LB-8135"
- FCM - FOUND CONCRETE MONUMENT AS NOTED
- FIR - FOUND IRON ROD AS NOTED
- FIP - FOUND IRON PIPE AS NOTED
- RRS - FOUND RAILROAD SPIKE AS NOTED

(12) = CURVE - SEE CURVE DATA

& = AND  
CL = CENTERLINE  
(RAD) = RADIAL  
(NR) = NON-RADIAL  
NO./# = NUMBER  
I.D. = IDENTIFICATION  
O.R. = OFFICIAL RECORDS  
PB = PLAT BOOK  
PG = PAGE  
PCS = PAGES  
PK = PARKER KALON NAIL  
FEMA = FEDERAL EMERGENCY MANAGEMENT AGENCY  
(F) = INFORMATION AS MEASURED BETWEEN FIELD MONUMENTATION  
(L) = INFORMATION PER LEGAL DESCRIPTION  
(CALC) = INFORMATION CALCULATED FROM FIELD MEASUREMENTS

R/W = RIGHT-OF-WAY  
CONC. = CONCRETE  
D/A = CENTRAL ANGLE (DELTA)  
R = RADIUS  
L = ARC LENGTH  
T = TANGENT LENGTH  
CH = CHORD DISTANCE  
CB = CHORD BEARING  
± = MORE OR LESS / PLUS OR MINUS  
N&D = NAIL AND DISK

## SURVEYOR'S NOTES:

- BEARINGS BASED ON THE SOUTH BOUNDARY OF THE NORTHWEST 1/4 OF SECTION 5, TOWNSHIP 27 SOUTH, RANGE 27 EAST HAVING A GRID BEARING OF SOUTH 89°39'45" EAST BETWEEN FIELD MONUMENTATION.
- UNLESS OTHERWISE NOTED A 5/8" IRON ROD AND CAP "LB-8135" MONUMENTATION SET AT ALL LOT CORNERS, POINTS OF INTERSECTION, AND CHANGES OF DIRECTION OF LINE WITHIN THE SUBDIVISION WHICH DO NOT REQUIRE A PRM OR PCP.
- THIS PLAT IS BASED ON A RECENT SURVEY MADE UNDER MY DIRECTION AND SUPERVISION IN COMPLIANCE WITH CHAPTER 177, FLORIDA STATUTES.
- P.C.P.'S SET IN AN IMPERVIOUS SURFACE ARE A PK-NAIL AND DISC "LB-8135" - UNLESS OTHERWISE NOTED.
- LANDS IN THE VICINITY OF THE DRAINAGE/RETENTION AREAS AND SWALES MAY BE SUBJECT TO TEMPORARY STANDING WATER WHEN CONDITIONS DECREASE THE RATE OF PERCOLATION AND DRAINAGE RUNOFF.
- PROPERTY OWNERS ARE RESPONSIBLE FOR MAINTENANCE OF VEGETATION (MOWING) IN THE RETENTION AREAS AND DRAINAGE SWALES LYING WITHIN THEIR RESPECTIVE LOT AND THE DESIGN IS TO BE LEFT UNCHANGED.
- ALL PLATTED UTILITY EASEMENTS SHALL ALSO BE EASEMENTS FOR THE CONSTRUCTION, INSTALLATION, MAINTENANCE, AND OPERATION OF CABLE TELEVISION SERVICES IN ACCORDANCE WITH FLORIDA STATUTE 177.061 (28).
- THE PLATTED LANDS ARE LOCATED WITHIN FLOOD ZONE "X" ACCORDING TO FLOOD INSURANCE RATE MAP FOR POLK COUNTY, COMMUNITY PANEL NUMBER 12105C0220 G, EFFECTIVE DATE OF 12/22/2016.
- THE PLATTED LANDS ARE SUBJECT TO THAT CONSTRUCTION AND ACCESS EASEMENT RECORDED IN OFFICIAL RECORDS BOOK 10244, PAGE 2182, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.
- THE PLATTED LANDS ARE SUBJECT TO THE TERMS AND CONDITIONS AS SET FORTH IN THAT CERTAIN NORTH BOULEVARD COMMUNITY DEVELOPMENT DISTRICT NOTICE OF LEVY OF SPECIAL ASSESSMENTS FOR SPECIAL ASSESSMENT BONDS, SERIES 2017 AS RECORDED IN OFFICIAL RECORDS BOOK 10304, PAGES 1753-1756, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

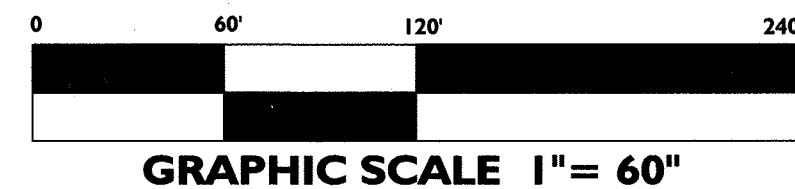
CURVE	DELTA	RADIUS	LENGTH	CHORD	CHORD BEARING
C1	090°39'49"	25.00'	39.56'	35.56'	N44°50'30"E
C2	076°00'09"	25.00'	33.16'	30.78'	N52°10'20"E
C3	014°39'40"	25.00'	6.40'	6.38'	N06°50'28"E
C4	089°59'09"	26.00'	40.83'	36.76'	N45°28'59"W
C5	089°59'09"	85.00'	133.50'	120.19'	S45°28'59"W
C6	082°13'04"	85.00'	121.97'	111.77'	S49°22'01"E
C7	007°46'04"	85.00'	11.52'	11.51'	S04°22'26"E
C8	090°00'00"	60.00'	94.25'	84.85'	S45°29'24"E
C9	090°00'00"	35.00'	54.98'	49.50'	S45°29'24"E
C10	090°00'00"	35.00'	54.98'	49.50'	S44°30'36"W
C11	090°00'00"	60.00'	94.25'	84.85'	S44°30'36"W
C12	090°00'00"	85.00'	133.52'	120.21'	S44°30'36"W
C13	029°19'53"	85.00'	43.51'	43.04'	S14°10'32"W
C14	033°42'13"	85.00'	50.00'	49.28'	S45°41'35"W
C15	026°57'54"	85.00'	40.00'	39.64'	S76°01'39"W
C16	090°00'00"	195.00'	306.31'	275.77'	S44°30'36"W
C17	026°57'54"	195.00'	91.77'	90.93'	S76°01'39"W
C18	033°42'13"	195.00'	114.71'	113.06'	S45°41'35"W
C19	029°19'53"	195.00'	99.83'	98.74'	S14°10'32"W
C20	090°00'00"	35.00'	54.98'	49.50'	N45°29'24"W
C21	090°00'00"	25.00'	39.27'	35.36'	S44°30'36"W
C22	090°00'00"	35.00'	54.98'	49.50'	N44°30'36"E
C23	090°00'00"	60.00'	94.25'	84.85'	N44°30'36"E
C24	090°00'00"	85.00'	133.52'	120.21'	N44°30'36"E
C25	010°09'51"	85.00'	15.08'	15.06'	N04°35'31"E
C26	027°06'30"	85.00'	40.22'	39.84'	N23°13'42"E
C27	028°38'49"	85.00'	42.50'	42.06'	N51°06'22"E
C28	024°04'49"	85.00'	35.72'	35.46'	N77°28'11"E
C29	090°00'00"	25.00'	39.27'	35.36'	S44°30'36"W
C30	089°20'11"	25.00'	38.98'	35.15'	S45°09'30"E
C31	010°59'07"	25.00'	4.79'	4.79'	S05°58'58"E
C32	078°21'04"	25.00'	34.19'	31.58'	S50°39'03"E
C33	090°00'00"	25.00'	39.27'	35.36'	S45°10'25"W
C34	066°25'19"	25.00'	28.98'	27.39'	S56°57'45"W
C35	023°34'41"	25.00'	10.29'	10.22'	S11°57'45"W
C36	090°00'00"	25.00'	39.27'	35.36'	S44°49'35"E

CURVE	DELTA	RADIUS	LENGTH	CHORD	CHORD BEARING
C37	090°00'00"	35.00'	54.98'	49.50'	N44°49'35"W
C38	090°00'00"	60.00'	94.25'	84.85'	N44°49'35"W
C39	080°04'16"	85.00'	118.79'	109.35'	N49°47'27"W
C40	028°57'55"	85.00'	42.97'	42.51'	N75°20'38"W
C41	028°37'56"	85.00'	42.48'	42.04'	N46°32'43"W
C42	022°28'26"	85.00'	33.34'	33.13'	N20°59'32"W
C43	080°11'35"	25.00'	34.99'	32.20'	S49°43'48"E
C44	090°40'47"	25.00'	39.57'	35.56'	N44°50'01"E
C45	018°43'18"	25.00'	8.17'	8.13'	N80°48'45"E
C46	071°57'29"	25.00'	31.40'	29.37'	N35°28'22"E
C47	089°19'13"	25.00'	38.97'	35.14'	N45°09'59"W
C48	089°19'13"	10.00'	15.59'	14.06'	N45°09'59"W
C49	089°19'13"	25.00'	38.97'	35.14'	N45°09'59"W
C50	075°07'15"	25.00'	32.78'	30.48'	N38°04'00"W
C51	014°11'58"	25.00'	6.20'	6.18'	N82°43'37"W
C52	090°00'00"	25.00'	39.27'	35.36'	S45°10'25"W
C53	090°00'00"	35.00'	54.98'	49.50'	N45°10'25"E
C54	090°00'00"	25.00'	39.27'	35.36'	N44°49'35"W
C55	090°00'00"	25.00'	39.27'	35.36'	S45°10'25"W
C56	090°00'00"	35.00'	54.98'	49.50'	S44°49'35"E
C57	090°00'00"	35.00'	54.98'	49.50'	S45°10'25"W
C58	090°00'00"	60.00'	94.25'	84.85'	S45°10'25"W
C59	090°00'00"	85.00'	133.52'	120.21'	S45°10'25"W
C60	009°18'37"	85.00'	13.81'	13.80'	S04°49'43"W
C61	028°38'49"	85.00'	42.50'	42.06'	S23°48'26"W
C62	024°11'29"	85.00'	35.89'	35.62'	S50°13'36"W
C63	027°51'04"	85.00'	41.32'	40.91'	S76°14'52"W
C64	090°00'00"	25.00'	39.27'	35.36'	N45°10'25"E
C65	090°00'00"	25.00'	39.27'	35.36'	N44°49'35"W
C66	023°34'41"	25.00'	10.29'	10.22'	N11°36'56"W
C67	066°25'19"	25.00'	28.98'	27.39'	N56°36'56"W
C68	090°00'00"	195.00'	306.31'	275.77'	S45°10'25"W
C69	011°45'00"	195.00'	39.99'	39.92'	S84°17'55"W
C70	040°17'34"	195.00'	137.13'	134.32'	S58°16'38"W
C71	028°38'49"	195.00'	97.50'	96.48'	S23°48'26"W
C72	009°18'37"	195.00'	31.69'	31.65'	S04°49'43"W

# NORTHBRIDGE ESTATES

A REPLAT OF TRACTS 19, 20, 29 AND 30 IN THE NORTHWEST 1/4 OF SECTION 5, TOWNSHIP 27 SOUTH, RANGE 27 EAST, OF HOLLY HILL GROVE AND FRUIT COMPANY AS RECORDED IN PLAT BOOK 22, PAGE 11 OF THE PUBLIC RECORDS OF POLK COUNTY, FLORIDA AND A REPLAT OF TRACT 3 THROUGH 8, INCLUSIVE IN THE SOUTHWEST 1/4 OF SECTION 5, TOWNSHIP 27 SOUTH, RANGE 27 EAST, OF FLORIDA DEVELOPMENT CO. TRACT, AS RECORDED IN PLAT BOOK 3, PAGE 60, BOTH FOUND IN THE PUBLIC RECORDS OF POLK COUNTY, FLORIDA IN THE CITY OF HAINES CITY, POLK COUNTY, FLORIDA.

PLAT BOOK 107 PAGE 8  
SHEET 3 OF 5



## TRACT USAGE TABLE

- TRACTS A, B, E, F, G, K AND O ARE BUFFER AREAS, OPEN SPACE AREAS, AND WALL/FENCE/LANDSCAPE/SIGN AREAS, TO BE OWNED AND MAINTAINED BY THE NORTH BOULEVARD COMMUNITY DEVELOPMENT DISTRICT.
- TRACTS C, H AND Q ARE OPEN SPACE, DRAINAGE, AND DRAINAGE/RETENTION AREAS, TO BE OWNED AND MAINTAINED BY THE NORTH BOULEVARD COMMUNITY DEVELOPMENT DISTRICT.
- TRACT I IS A PUMP STATION SITE.
- TRACT D IS A RECREATION, OPEN SPACE, AND WALL/FENCE/LANDSCAPE/SIGN AREA, TO BE OWNED AND MAINTAINED BY THE NORTH BOULEVARD COMMUNITY DEVELOPMENT DISTRICT.
- TRACTS J AND N ARE POSSIBLE FUTURE RIGHT-OF-WAY AREAS, TO BE OWNED AND MAINTAINED BY NORTH BOULEVARD COMMUNITY DEVELOPMENT DISTRICT.
- TRACTS L AND M ARE RIGHT-OF-WAY AREAS, TO BE OWNED AND MAINTAINED BY NORTH BOULEVARD COMMUNITY DEVELOPMENT DISTRICT.

HOLLY HILL GROVE & FRUIT COMPANY  
PLAT BOOK 22, PAGE 11

SEE SHEET 4

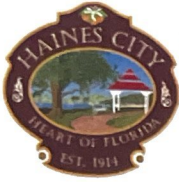
SEE SHEET 4

## NOTICE:

THIS PLAT, AS RECORDED IN ITS GRAPHIC FORM, IS THE OFFICIAL DEPICTION OF THE SUBDIVIDED LANDS DESCRIBED HEREIN AND WILL IN NO CIRCUMSTANCES BE SUPPLANTED IN AUTHORITY BY ANY OTHER GRAPHIC OR DIGITAL FORM OF THE PLAT. THERE MAY BE ADDITIONAL RESTRICTIONS THAT ARE NOT RECORDED ON THIS PLAT THAT MAY BE FOUND IN THE PUBLIC RECORDS OF THIS COUNTY.

**PSM PLATINUM**  
SURVEYING & MAPPING  
1925 Bartow Road, Suite 101, Lakeland, Florida 33801  
(863) 904-4699 - kthompson@platinumsurveying.com  
STATE OF FLORIDA AUTHORIZATION FOR:  
SURVEYING AND MAPPING BUSINESS - LB 8135  
KENNETH W. THOMPSON  
REGISTRATION NO. 4080





# HAINES CITY

## THE HEART OF FLORIDA

DEVELOPMENT SERVICES DEPARTMENT  
620 E. Main Street  
Haines City, FL 33844  
Phone (863) 419-3230  
Fax (863) 419-3168  
www.hainescity.com

### ZONING PERMIT

DATE: 3-28-19 PERMIT NUMBER: \_\_\_\_\_  
PROJECT/SITE ADDRESS: 180 Taft Drive Davenport  
PARCEL ID NUMBER (S): \_\_\_\_\_  
OWNER'S NAME: Richard Hernandez PHONE NUMBER: 321-347-6396  
OWNER'S ADDRESS: 180 Taft Drive Davenport FL 33837  
rhernandez2027@yahoo.com  
OWNER'S EMAIL: \_\_\_\_\_ PROJECT COST: \$ \_\_\_\_\_

### TYPE OF ZONING REQUESTS

FENCE: CORNER LOT ☐, TRIANGLE LOT ☐, HEIGHT 6 Feet  
WOOD? ☐ VINYL? ☒ CHAIN LINK? ☐  
RESIDENTIAL DRIVEWAY: ☐  
SHEDS – WHAT IS THE TOTAL SQUARE FOOTAGE? \_\_\_\_\_  
SIGNAGE: FACE CHANGE? ☐, BANNER? ☐, WINDOW? ☐  
VEGETATION – TREE REMOVAL? ☐  
OTHER ( \_\_\_\_\_ )

### CONTRACTOR INFORMATION

CONTRACTOR'S NAME: Richard Hernandez  
BUSINESS NAME: \_\_\_\_\_  
BUSINESS ADDRESS: 180 Taft Drive Davenport  
BUSINESS EMAIL: \_\_\_\_\_ BUSINESS PHONE: \_\_\_\_\_  
BUSINESS FLORIDA STATE LICENSE: \_\_\_\_\_

### OUR MISSION

*"Our team of professionals will provide our residents and business community with the highest quality services in a fiscally responsible manner through cooperation, strong ethical leadership with a lifelong commitment to enriching lives."*

# City of Haines City Building Permit Card

INSPECTION REQUEST LINE (863) 421-3757

**Date Issued:** 05/28/2019 **Permit No:** 1900965  
**Job Address:** 180 TAFT DR **Type:** RESIDENTIAL FENCE <3000  
**Description:** FENCE  
**Legal Description:** NORTHRIDGE ESTATES PB 167 PGS 6-10 LOT 26 **Zone:**  
**Contractor:** OWNER - 713310 ☒ Applicant ☒ Owner  
**Owner:** HH CR 547 Investors I LLC

THE ISSUANCE OF THIS PERMIT IS PERMISSION FOR THE WORK STATED THEREON TO BE DONE IN COMPLIANCE WITH THE CODES AND ORDINANCES OF THE CITY OF HAINES CITY, FLORIDA. NO INSPECTIONS WILL BE MADE UNLESS THE PERMIT CARD IS PROPERLY DISPLAYED AND PROTECTED FROM THE ELEMENTS AND PLANS ARE ON THE JOB SITE.

This permit expires and becomes null and void if work is not started within six (6) months.  
An inspection must be scheduled and passed every six (6) months to keep this permit active.

## REQUIRED INSPECTIONS

Inspection	Inspector	Date
Fence Final	April Brown	05/24/2019

**NOTICE:** In addition to the requirements of this permit, there may be additional restrictions applicable to this property that may be found in the public records of this county, and there may be additional permits required from other governmental entities such as water management districts, state agencies, or federal agencies.

**WARNING TO THE OWNER:** YOUR FAILURE TO RECORD A NOTICE OF COMMENCEMENT MAY RESULT IN YOUR PAYING TWICE FOR IMPROVEMENTS TO YOUR PROPERTY. A NOTICE OF COMMENCEMENT MUST BE RECORDED AND POSTED ON THE JOB SITE BEFORE THE FIRST INSPECTION. IF YOU INTEND TO OBTAIN FINANCING, CONSULT WITH LENDER OR AN ATTORNEY BEFORE RECORDING YOUR NOTICE OF COMMENCEMENT.

## NOTICE TO PERMIT HOLDER

### PLANS REVIEW

The submitted plans remain subject to the applicable codes of the State of Florida. The plan review and permit issuance does not relieve the contractor of responsibility to comply with the applicable City of Florida Building Codes.

### INSPECTIONS

Inspection requests must be called in before 7:30 am for same day inspection.

24 hour request line (863) 421-3757.

Inspection requests via email at [buildinginspections@hainescity.com](mailto:buildinginspections@hainescity.com)

Inspection Request for Contractors Only via [hainescity.com](http://hainescity.com) Contractor Portal (Contractor Code Required)

### PERMIT / PLANS PLACEMENT

The permit shall be kept on the site of the work until completion of the project. FBC 107.7

The approved construction documents shall be kept at the site of the work and shall be open to inspection. FBC 106.3.1

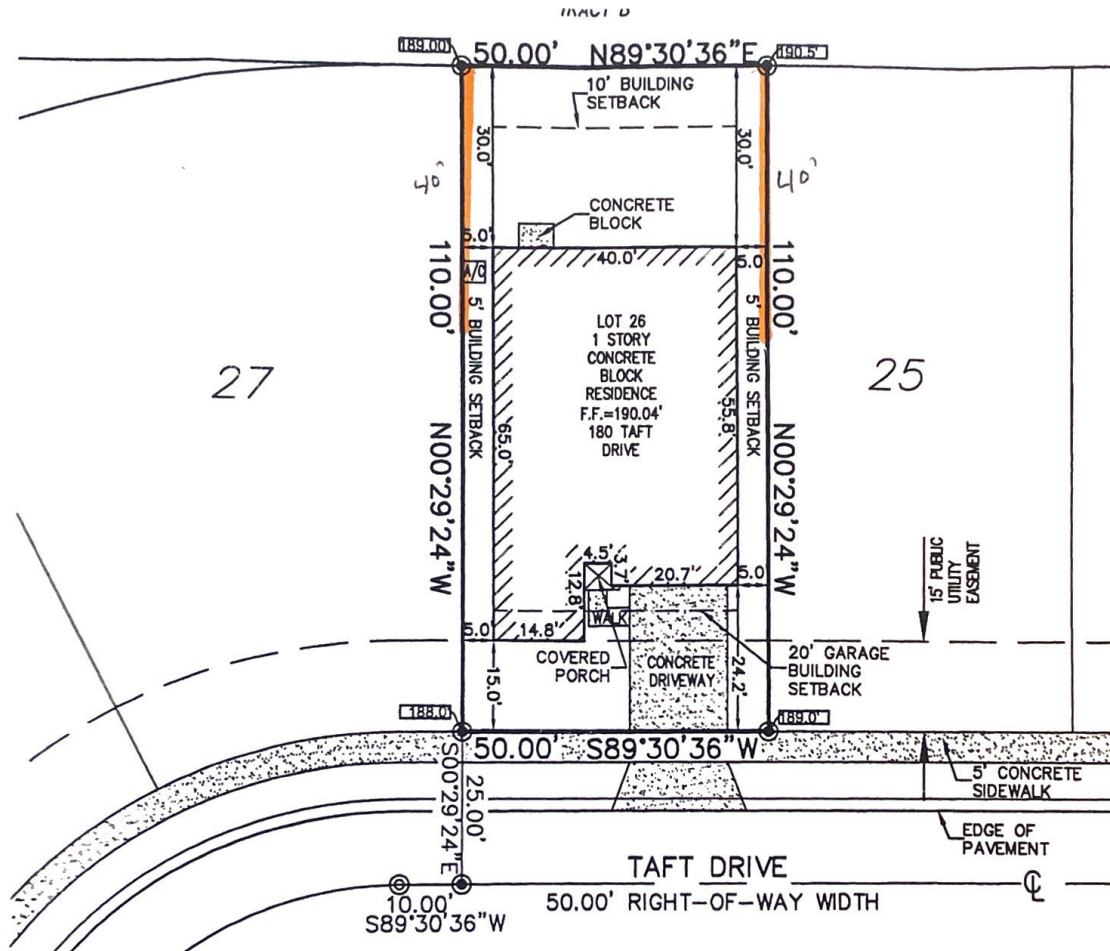
### CHANGES TO CONSTRUCTION

Work shall be installed in accordance with the approved construction documents, and any changes made during construction that are not in compliance with the approved construction documents shall be resubmitted for approval as an amended set of construction documents. FBC 106.4.



# BOUNDARY SURVEY

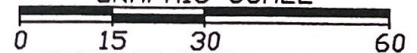
LOT 26, NORTHRIDGE ESTATES, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 167, PAGES 6 THROUGH 10 OF THE PUBLIC RECORDS OF POLK COUNTY, FLORIDA.



**HAINES CITY  
PLANNING DEPT.**

*RC*

1" = 30'  
GRAPHIC SCALE



## ADDITIONAL SYMBOL LEGEND

C/O	=SANITARY CLEAN OUT	⊙	=SANITARY MANHOLE
WM	=WATER METER	⊙	=WATER SERVICE
TELE	=TELEPHONE RISER	CATV	=CABLE TV RISE
ELECTRIC	=ELECTRICAL BOX	⊙	=DRAINAGE MANHOLE
116.40' X	=PROPOSED GRADE		=FINAL GRADE
P.G.		~	=FLOW DIRECTION

## CERTIFIED TO:

CalAtlantic Title, Inc.  
North American Title Insurance Company  
Eagle Home Mortgage, LLC  
Richard Hernandez Neris and Liz Jeannette Hernandez

## BUILDING SETBACKS

FRONT	15'
GARAGE	20'
SIDE	5'
REAR	10'
CORNER/SIDE	15'

## SURVEYOR'S NOTES:

- Bearings shown hereon are based on the Southerly line of Lot 26, as being S89°30'36"W. (per plat)
- There may be easements and restrictions of record and/or private agreements not furnished to this surveyor or shown on this boundary survey that may affect property rights and/or land use rights of the subject property.
- There may be environmental issues and/or other matters regulated by various Departments of Federal, State or Local Governments affecting the subject property not shown on this survey.
- This Survey was performed for the sole and exclusive benefit of the entities listed hereon and shall not be relied upon by any other entity or individual whomsoever.



**PRIME**  
COMMUNITY MANAGEMENT

Internal Use ☒ 06/08

Approved ☐ Denied ☐

Fee Paid ☐ Survey ☐

Plans (2)/Est./Pic ☐

Date: \_\_\_\_\_

## EXTERIOR ALTERATION APPLICATION

This request form is to be completed by the homeowner and submitted to the Architectural Committee (ARC) for approval BEFORE any work commences. Work cannot begin prior to written approval. Please refer to your Declaration of Covenants and Restrictions for a description of the ARC and its purpose.

This form must be completed IN FULL and include a copy of the property's survey with the area indication where the alteration and/or addition will be located.

NAME: Richard Hernandez

PHONE: 321-347-6396

ADDRESS: 180 Taft Drive

EMAIL: Rhernandez2027@yahoo.com

Davenport FL 33837

ASSOCIATION: \_\_\_\_\_

DESCRIBE THE ALTERATION/ADDITION: (Fence installation, exterior painting, screen enclosure, pool, ect.)

Fence Installation

LOCATION: (Include survey with planned alteration and/or addition attached)

1pc Vinyl Panels 6' Tall

SPECIFICATIONS: (2 copies of plans, samples, estimates, & drawings or pictures must be attached to this application)

DIMENSIONS: \_\_\_\_\_

MATERIALS: Vinyl "White"

COLORS: White

It is the property owner's responsibility to conform to all local zoning and building regulations. All required building permits from the City/County must be obtained by the property owner and a copy of the permit must be presented to the Association.

HOMEOWNER SIGNATURE: Richard Hernandez

DENIAL ☐ REASON FOR DENIAL: \_\_\_\_\_

APPROVAL ☐ APPROVED BY: \_\_\_\_\_

MAIL COMPLETED FORM TO: Prime Community Management  
346 East Central Ave, Winter Haven, FL 33880  
Phone: 863-293-7400 Fax: 863-508-1067  
Email: Info@PrimeHOA.com

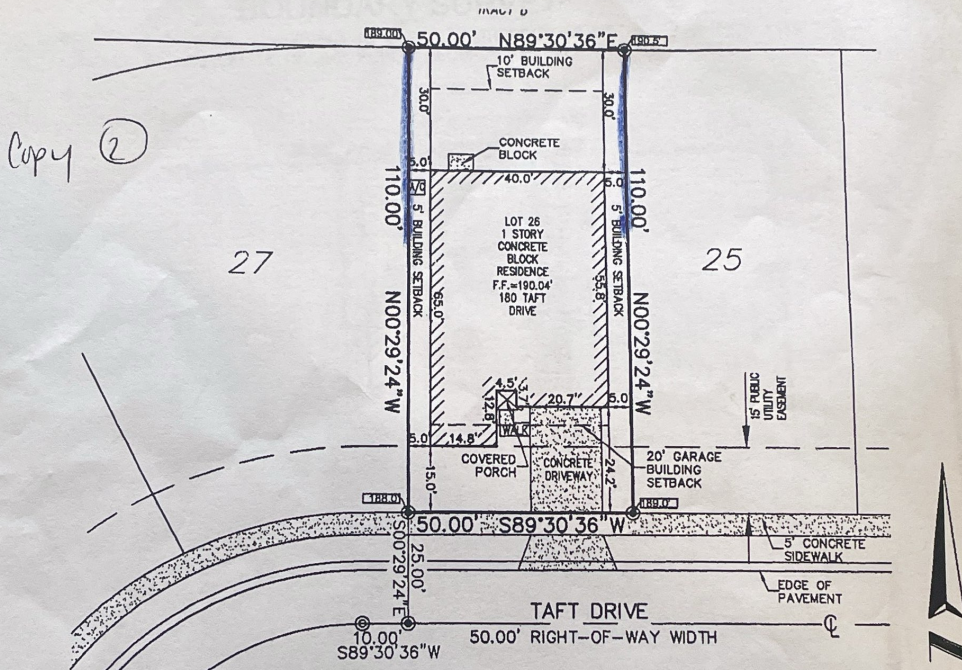
### SURVEYOR'S NOTES:

1. Bearings shown hereon are based on the Southerly line of Lot 26, as being S89°30'36"W. (per plat)
2. There may be easements and restrictions of record and/or private agreements not furnished to this surveyor or shown on this boundary survey that may affect property rights and/or land use rights of the subject property.
3. There may be environmental issues and/or other matters regulated by various Departments of Federal, State or Local Governments affecting the subject not shown on this survey.



# BOUNDARY SURVEY

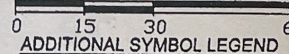
LOT 26, NORTHRIDGE ESTATES, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 167, PAGES 6 THROUGH 10 OF THE PUBLIC RECORDS OF POLK COUNTY, FLORIDA.



HAINES CITY  
PLANNING DEPT.

RLS

1" = 30'  
GRAPHIC SCALE



ADDITIONAL SYMBOL LEGEND

## CERTIFIED TO:

CalAtlantic Title, Inc.  
North American Title Insurance Company  
Eagle Home Mortgage, LLC  
Richard Hernandez Neris and Liz Jeannette Hernandez

## BUILDING SETBACKS

FRONT	15'
GARAGE	20'
SIDE	5'
REAR	10'
CORNER/SIDE	15'

C/O	=SANITARY CLEAN OUT	S	=SANITARY MANHOLE
WM	=WATER METER	WS	=WATER SERVICE
TELE	=TELEPHONE RISER	CATV	=CABLE TV RISE
ELECTRIC	=ELECTRICAL BOX	D	=DRAINAGE MANHOLE
116.40' X P.G.	=PROPOSED GRADE		=FINAL GRADE
			=FLOW DIRECTION

## SURVEYOR'S NOTES:

- Bearings shown hereon are based on the Southerly line of Lot 26, as being S89°30'36"W. (per plat)
- There may be easements and restrictions of record and/or private agreements not furnished to this surveyor or shown on this boundary survey that may affect property rights and/or land use rights of the subject property.
- There may be environmental issues and/or other matters regulated by various Departments of Federal, State or Local Governments affecting the subject property not shown on this survey.

## SURVEYOR'S NOTES:

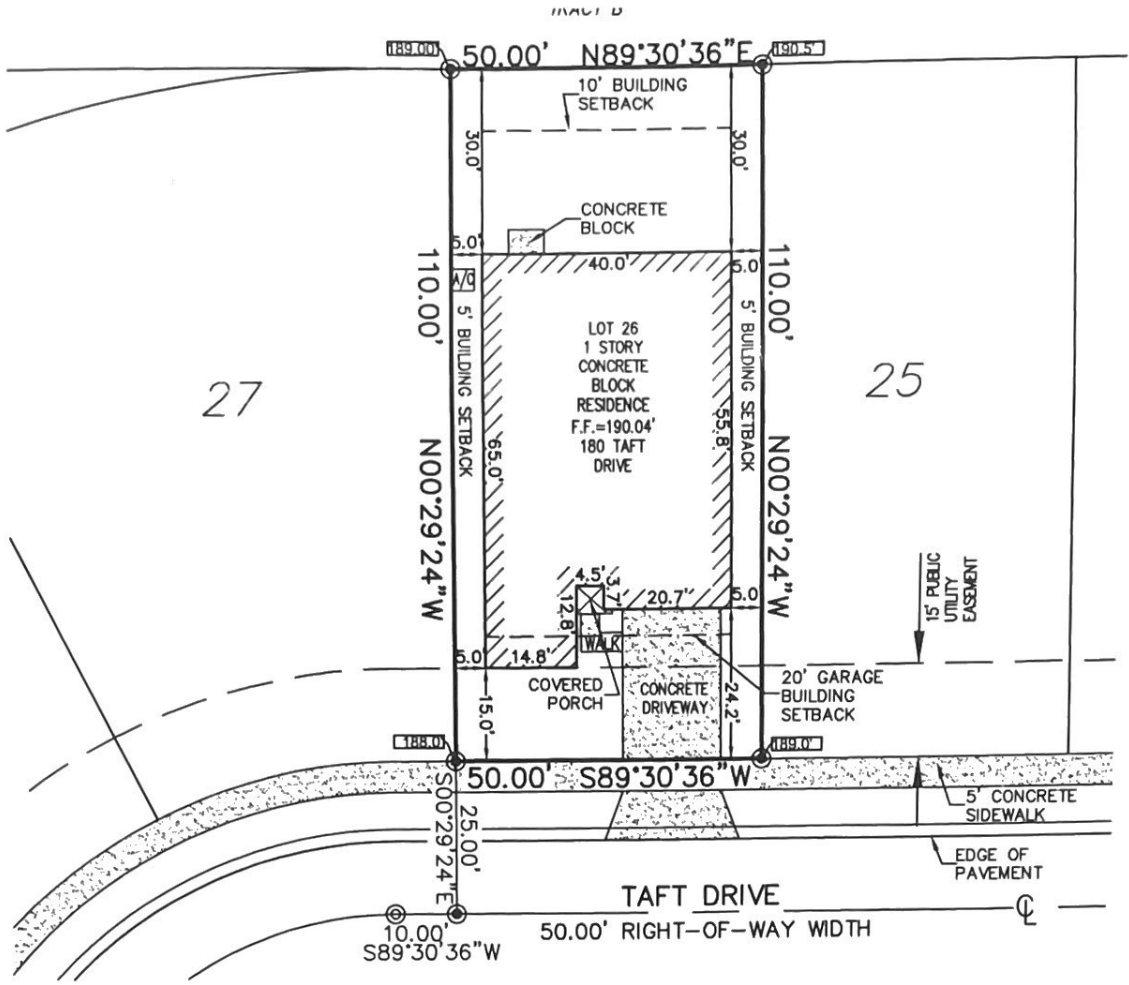
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- There may be easements and restrictions of record and/or private agreements not furnished to this surveyor or shown on this boundary survey that may affect property rights and/or land use rights of the subject property.
- There may be environmental issues and/or other matters regulated by various Departments of Federal, State or Local Governments affecting the subject property not shown on this survey.
- This survey was performed for the sole and exclusive benefit of the entities listed hereon and shall not be relied upon by any other entity or individual.
- This survey is not valid without the signature and original raised seal of a Florida licensed surveyor and mapper.
- Underground utilities and improvements were not located, unless shown hereon.
- Underground utilities shown hereon were located and marked by the individual utility companies. This surveyor only shows these above ground markings as shown hereon.
- Underground utilities shown hereon were located and marked by the individual utility companies. This surveyor only shows these above ground markings as shown hereon.

map panel number 12105C0220G, map date December 22, 2016.



BOUNDARY SURVEY

LOT 26, NORTHRIDGE ESTATES, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 167, PAGES 6 THROUGH 10 OF THE PUBLIC RECORDS OF POLK COUNTY, FLORIDA.



HAINES CITY PLANNING DEPT.

RC

1" = 30' GRAPHIC SCALE



CERTIFIED TO:

CalAtlantic Title, Inc.  
North American Title Insurance Company  
Eagle Home Mortgage, LLC  
Richard Hernandez Neris and Liz Jeannette Hernandez

BUILDING SETBACKS

FRONT	15'
GARAGE	20'
SIDE	5'
REAR	10'
CORNER/SIDE	15'

⊙	= SANITARY CLEAN OUT	⊙	= SANITARY MANHOLE
WM	= WATER METER	WS	= WATER SERVICE
TELE	= TELEPHONE RISER	CATV	= CABLE TV RISE
ELECTRIC	= ELECTRICAL BOX	⊕	= DRAINAGE MANHOLE
116.40' X	= PROPOSED GRADE	—	= FINAL GRADE
P.G.	= FLOW DIRECTION		

SURVEYOR'S NOTES:

- Bearings shown hereon are based on the Southerly line of Lot 26, as being S89°30'36"W. (per plat)
- There may be easements and restrictions of record and/or private agreements not furnished to this surveyor or shown on this boundary survey that may affect property rights and/or land use rights of the subject property.
- There may be environmental issues and/or other matters regulated by various Departments of Federal, State or Local Governments affecting the subject property not shown on this survey.
- This Survey was performed for the sole and exclusive benefit of the entities listed hereon and shall not be relied upon by any other entity or individual whomsoever.
- This Survey is not valid without the signature and original raised seal of a Florida licensed surveyor and mapper.
- Underground utilities and improvements were not located, unless shown hereon.
- Underground utilities shown hereon were located and marked by the individual utility companies. This surveyor only shows these above ground markings as field located and is not responsible for inaccurate and/or possible utilities not shown.
- Subject property shown hereon is in Zone X, according to Flood Insurance Rate Map panel number 12105C0220G, map date December 22, 2016.
- Elevations shown hereon are based on FDOT Benchmark Number "21", having the elevation of 136.91. (NAVD 1988).



16 E. Plant Street  
Winter Garden, Florida 34787 • (407) 654-5355

LEGEND

A/C = AIR CONDITIONER	P.I. = POINT OF INTERSECTION	⊙ = SET 1/2" IRON ROD & CAP, #LB 6723
R/W = RIGHT OF WAY	P.T. = POINT OF TANGENCY	⊙ = RECOVERED IRON ROD & CAP
CONC = CONCRETE	P.C. = POINT OF CURVATURE	■ = SET CONCRETE MONUMENT, #LB 6723
℄ = CENTERLINE	P.C.C. = POINT OF COMPOUND CURVATURE	□ = RECOVERED CONCRETE MONUMENT
(M) = MEASURED	P.R.C. = POINT OF REVERSE CURVATURE	U.E. = UTILITY EASEMENT
REC = RECOVERED	PCP = PERMANENT CONTROL POINT	P.A.D.E. = PRIVATE ACCESS & DRAINAGE EASEMENT
Δ = CENTRAL ANGLE	PRM = PERMANENT RECORDED MONUMENT	LB = LICENSED BUSINESS
R=RADIUS/L=ARC LENGTH	P.F.F. = PROPOSE FINISH FLOOR ELEV	LS = LICENSED SURVEYOR
	F.F.E. = FINISH FLOOR ELEVATION	PSM = PROFESSIONAL SURVEYOR & MAPPER

JOB NO. 20180360  
DATE: 10/19/2018  
SCALE: 1" = 30 FEET  
FIELD BY: N/A

COMM. NAME: NORTHRIDGE ESTATES  
DRAWN BY: JD  
CHECKED BY: ML  
REVISED: MC-1/21/19

FOR THE LICENSED BUSINESS #6723 BY:  
James L. Rickman, P.S.M. #5633





Internal Use Only

Approved ☒ Denied ☐Fee Paid ☒ Survey ☒Plans (2)/Est./Pic ☒Date: 6.12.19

## EXTERIOR ALTERATION APPLICATION

This request form is to be completed by the homeowner and submitted to the Architectural Committee (ARC) for approval BEFORE any work commences. Work cannot begin prior to written approval. Please refer to your Declaration of Covenants and Restrictions for a description of the ARC and its purpose.

This form must be completed IN FULL and include a copy of the property's survey with the area indication where the alteration and/or addition will be located.

NAME: Richard HernandezPHONE: 321-347-6396ADDRESS: 180 Taft DriveEMAIL: Rhernandez2027@yahoo.comDavenport FL 33837ASSOCIATION: North Ridge Estates

DESCRIBE THE ALTERATION/ADDITION: (Fence installation, exterior painting, screen enclosure, pool, ect.)

Fence Installation

LOCATION: (Include survey with planned alteration and/or addition attached)

Pvc Vinyl Panels 6' Tall

SPECIFICATIONS: (2 copies of plans, samples, estimates, &amp; drawings or pictures must be attached to this application)

DIMENSIONS: \_\_\_\_\_

MATERIALS: Vinyl "White"COLORS: White

It is the property owner's responsibility to conform to all local zoning and building regulations. All required building permits from the City/County must be obtained by the property owner and a copy of the permit must be presented to the Association.

HOMEOWNER SIGNATURE: Richard HernandezDENIAL ☐ REASON FOR DENIAL: \_\_\_\_\_APPROVAL ☒ APPROVED BY: [Signature] 6.12.19

MAIL COMPLETED FORM TO: Prime Community Management  
346 East Central Ave, Winter Haven, FL 33880  
Phone: 863-293-7400 Fax: 863-508-1067  
Email: Info@PrimeHOA.com

# SECTION 12

## SECTION B

# SECTION i



**Sent Via Email: mvirgen@gmscfl.com**

May 29, 2025

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

**Subject: Work Authorization Number 2025-2  
North Boulevard Community Development District  
Annual Engineer's Report 2025**

Dear Ms. Virgen:

Dewberry Engineers Inc. (Engineer) 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. Scope of Work**

We will provide the Annual Engineer's Report for the CDD as required by the Trust Indenture for this fiscal year. The report will address the requirements as detailed in Section 9.21 of the Trust.

**II. Fees**

The CDD will compensate the Engineer pursuant to the hourly rate schedule contained in the District Engineering Agreement. We estimate a budget in the amount of \$2,000, plus other direct costs. The CDD will reimburse the Engineer all direct costs, which include items such as printing, drawings, travel, deliveries, et cetera, pursuant to the Engineering Agreement.

Thank you for considering Dewberry. We look forward to helping you create a quality project.

Sincerely,

Joey V. Duncan, PE  
Principal Engineer

Reinardo Malavé, P.E.  
Associate Vice President

APPROVED AND ACCEPTED

By: \_\_\_\_\_  
Authorized Representative of  
North Boulevard  
Community Development District

\_\_\_\_\_  
Date

## STANDARD HOURLY BILLING RATE SCHEDULE

### Professional/Technical/Construction/Surveying Services

LABOR CLASSIFICATION	HOURLY RATES
<b>Professional</b>	
Engineer I, II, III	\$115.00, \$135.00, \$155.00
Engineer IV, V, VI	\$175.00, \$200.00, \$230.00
Engineer VII, VIII, IX	\$260.00, \$290.00, \$320.00
Environmental Specialist I, II, III	\$105.00, \$125.00, \$155.00
Senior Environmental Scientist IV, V, VI	\$175.00, \$195.00, \$215.00
Planner I, II, III	\$105.00, \$125.00, \$155.00
Senior Planner IV, V, VI	\$175.00, \$195.00, \$215.00
Landscape Designer I, II, III	\$105.00, \$125.00, \$155.00
Senior Landscape Architect IV, V, VI	\$175.00, \$195.00, \$215.00
Principal	\$360.00
<b>Technical</b>	
CADD Technician I, II, III, IV, V	\$85.00, \$105.00, \$125.00, \$140.00, \$180.00
Designer I, II, III	\$110.00, \$135.00, \$160.00
Designer IV, V, VI	\$180.00, \$205.00, \$230.00
<b>Construction</b>	
Construction Professional I, II, III	\$125.00, \$160.00, \$185.00
Construction Professional IV, V, VI	\$220.00, \$245.00, \$290.00
<b>Survey</b>	
Surveyor I, II, III	\$68.00, \$83.00, \$100.00
Surveyor IV, V, VI	\$120.00, \$135.00, \$150.00
Surveyor VII, VIII, IX	\$165.00, \$195.00, \$235.00
Senior Surveyor IX	\$295.00
Fully Equipped 1, 2, 3 Person Field Crew	\$145.00, \$185.00, \$245.00
<b>Administration</b>	
Administrative Professional I, II, III, IV	\$70.00, \$100.00, \$120.00, \$150.00
Other Direct Costs (Printing, Postage, Etc.)	Cost + 15%

## SECTION ii



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: mvirgen@gmscfl.com**

July 3, 2025

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

Subject: **District Engineers Report - 2025  
North Boulevard Community Development District  
Bond Series 2017 and 2019  
Section 9.21 of the Master Trust Indenture**

Dear Ms. Virgen:

In accordance with Section 9.21 of the Master Trust Indenture for the North Boulevard Community Development District (CDD), we have completed our annual review of the portions of the project within this CDD as constructed to date. We find, based on said inspection and our knowledge of the community, that those portions of the infrastructure are being maintained in reasonably good repair.

We have reviewed the Operation and Maintenance budget for the Fiscal Year 2026 and believe that it is sufficient for the proper operation and maintenance of the North Boulevard CDD.

In addition, and in accordance with Section 9.21 of the Master Trust Indenture, we have reviewed the current limits of insurance coverage, and we believe that this is adequate for the community.

Should you have any questions or require additional information, please contact me at (321) 354-9656.

Sincerely,

A handwritten signature in blue ink, appearing to read "JVD", with a stylized flourish extending to the right.

Joey V. Duncan, P.E.  
District Engineer  
North Boulevard Community Development District

JVD:ap  
Q:\North Boulevard CDD\_50137357\Adm\Reports\Annual Engineer's Report\District Engineer's Report 2025 Bond Series 2017 and 2019\_07-03-2025



# SECTION C

*This item will be provided under  
separate cover*

# SECTION D

# SECTION i

# North Boulevard Community Development District

## Summary of Check Register

May 01, 2025 through May 31, 2025

Bank	Date	Check No.'s		Amount
General Fund				
	5/9/25	516	\$	232.76
	5/20/25	517-520	\$	100,388.24
	5/30/25	521-522	\$	1,399.34
			\$	<b>102,020.34</b>



## SECTION ii

***North Boulevard***  
***Community Development District***

***Unaudited Financial Reporting***  
***May 31, 2025***





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

**North Boulevard**  
**Community Development District**  
**Combined Balance Sheet**  
**May 31, 2025**

	<i>General Fund</i>	<i>Capital Reserve Fund</i>	<i>Debt Service Fund</i>	<i>Totals Governmental Funds</i>
<b>Assets:</b>				
Operating Account	\$ 286,785	\$ 29,403	\$ -	\$ 316,188
Due From General Fund	\$ -	\$ -	\$ 6,532	\$ 6,532
Deposits	\$ 960	\$ -	\$ -	\$ 960
Investments:				
<u>Series 2017</u>				
Reserve	\$ -	\$ -	\$ 123,875	\$ 123,875
Revenue	\$ -	\$ -	\$ 179,404	\$ 179,404
Redemption	\$ -	\$ -	\$ 815	\$ 815
<u>Series 2019</u>				
Reserve	\$ -	\$ -	\$ 105,956	\$ 105,956
Revenue	\$ -	\$ -	\$ 164,383	\$ 164,383
Prepayment	\$ -	\$ -	\$ 163	\$ 163
<b>Total Assets</b>	<b>\$ 287,745</b>	<b>\$ 29,403</b>	<b>\$ 581,129</b>	<b>\$ 898,277</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 9,596	\$ -	\$ -	\$ 9,596
Due to Debt Service	\$ 6,532	\$ -	\$ -	\$ 6,532
<b>Total Liabilities</b>	<b>\$ 16,128</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,128</b>
<b>Fund Balance:</b>				
Assigned For:				
Debt Service - Series 2017	\$ -	\$ -	\$ 307,698	\$ 307,698
Debt Service - Series 2019	\$ -	\$ -	\$ 273,431	\$ 273,431
Restricted For:				
Capital Reserve	\$ -	\$ 29,403	\$ -	\$ 29,403
Unassigned	\$ 271,617	\$ -	\$ -	\$ 271,617
<b>Total Fund Balances</b>	<b>\$ 271,617</b>	<b>\$ 29,403</b>	<b>\$ 581,129</b>	<b>\$ 882,149</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 287,745</b>	<b>\$ 29,403</b>	<b>\$ 581,129</b>	<b>\$ 898,277</b>

**North Boulevard**  
**Community Development District**  
**General Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending May 31, 2025**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/25	Thru 05/31/25	Variance

**Revenues:**

Assessments - Tax Roll	\$ 431,702	\$ 431,702	\$ 431,966	\$ 264
Other Income	\$ -	\$ -	\$ 90	\$ 90

<b>Total Revenues</b>	<b>\$ 431,702</b>	<b>\$ 431,702</b>	<b>\$ 432,056</b>	<b>\$ 354</b>
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**Expenditures:**

**General & Administrative:**

Supervisor Fees	\$ 12,000	\$ 8,000	\$ 4,600	\$ 3,400
FICA Expense	\$ -	\$ -	\$ 275	\$ (275)
Engineering Fees	\$ 10,000	\$ 6,667	\$ 5,723	\$ 944
Dissemination Agent	\$ 6,825	\$ 4,550	\$ 4,550	\$ -
Attorney Fees	\$ 19,000	\$ 12,667	\$ 15,447	\$ (2,780)
Assessment Administration	\$ 5,250	\$ 5,250	\$ 5,250	\$ -
Annual Audit	\$ 4,900	\$ 4,900	\$ 4,900	\$ -
Trustee Fees	\$ 7,780	\$ 7,758	\$ 7,758	\$ -
Management Fees	\$ 45,000	\$ 30,000	\$ 30,000	\$ -
Information Technology	\$ 1,890	\$ 1,260	\$ 1,260	\$ -
Website Maintenance	\$ 1,260	\$ 840	\$ 840	\$ -
Postage & Delivery	\$ 1,100	\$ 733	\$ 1,087	\$ (354)
Telephone	\$ 50	\$ 33	\$ -	\$ 33
Printing & Binding	\$ 400	\$ 267	\$ 154	\$ 112
Insurance	\$ 8,455	\$ 8,455	\$ 7,296	\$ 1,159
Legal Advertising	\$ 5,000	\$ 3,333	\$ 2,631	\$ 702
Contingency	\$ 3,000	\$ 2,000	\$ 375	\$ 1,625
Office Supplies	\$ 100	\$ 67	\$ 1	\$ 65
Dues, Licenses & Fees	\$ 175	\$ 175	\$ 175	\$ -

<b>Total General &amp; Administrative:</b>	<b>\$ 132,185</b>	<b>\$ 96,954</b>	<b>\$ 92,323</b>	<b>\$ 4,632</b>
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**North Boulevard**  
**Community Development District**  
**General Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending May 31, 2025**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/25	Thru 05/31/25	Variance
<b><u>Operation and Maintenance</u></b>				
<b>Field Expenses</b>				
Field Management	\$ 8,348	\$ 5,565	\$ 5,565	\$ -
Electric	\$ 9,490	\$ 6,327	\$ 3,840	\$ 2,487
Streetlights	\$ 30,418	\$ 20,278	\$ 14,984	\$ 5,294
Property Insurance	\$ 6,333	\$ 6,333	\$ 5,064	\$ 1,269
Landscape Maintenance	\$ 58,860	\$ 39,240	\$ 34,335	\$ 4,905
Landscape Replacement & Enhancement	\$ 20,000	\$ 20,000	\$ 18,000	\$ 2,000
Irrigation Repairs	\$ 5,500	\$ 5,500	\$ 6,650	\$ (1,150)
General Field Repairs & Maintenance	\$ 15,000	\$ 15,000	\$ 18,845	\$ (3,845)
Contingency	\$ 10,000	\$ 6,667	\$ 1,264	\$ 5,402
<b>Subtotal</b>	<b>\$ 163,948</b>	<b>\$ 124,910</b>	<b>\$ 108,549</b>	<b>\$ 16,361</b>
<b>Amenity Expenses</b>				
Inter-Governmental Expense	\$ 92,509	\$ 92,509	\$ 92,509	\$ -
Trash Collections	\$ 2,100	\$ 1,400	\$ 1,567	\$ (167)
Pest Control	\$ 960	\$ 640	\$ -	\$ 640
<b>Subtotal</b>	<b>\$ 95,569</b>	<b>\$ 94,549</b>	<b>\$ 94,076</b>	<b>\$ 473</b>
<b>Total O&amp;M Expenses:</b>	<b>\$ 259,517</b>	<b>\$ 219,458</b>	<b>\$ 202,625</b>	<b>\$ 16,834</b>
<b>Total Expenditures</b>	<b>\$ 391,702</b>	<b>\$ 316,413</b>	<b>\$ 294,948</b>	<b>\$ 21,466</b>
<b><u>Other Financing Sources/Uses:</u></b>				
Capital Reserve	\$ (40,000)	\$ -	\$ -	\$ -
<b>Total Other Financing Sources/Uses</b>	<b>\$ (40,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ -</b>		<b>\$ 137,108</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 134,509</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 271,617</b>	

# North Boulevard

## Community Development District

### Debt Service Fund - Series 2017

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/25	Thru 05/31/25	Variance
<b>Revenues:</b>				
Assessments - Tax Roll	\$ 258,211	\$ 258,211	\$ 258,370	\$ 159
Interest	\$ 6,000	\$ 6,000	\$ 9,058	\$ 3,058
<b>Total Revenues</b>	<b>\$ 264,211</b>	<b>\$ 264,211</b>	<b>\$ 267,428</b>	<b>\$ 3,217</b>
<b>Expenditures:</b>				
Interest Expense 11/1	\$ 82,726	\$ 82,726	\$ 82,726	\$ -
Principal Expense - 5/1	\$ 80,000	\$ 80,000	\$ 80,000	\$ -
Interest Expense - 5/1	\$ 82,726	\$ 82,726	\$ 82,726	\$ -
<b>Total Expenditures</b>	<b>\$ 245,451</b>	<b>\$ 245,451</b>	<b>\$ 245,451</b>	<b>\$ -</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ 18,760</b>		<b>\$ 21,977</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 161,143</b>		<b>\$ 285,721</b>	
<b>Fund Balance - Ending</b>	<b>\$ 179,902</b>		<b>\$ 307,698</b>	

# North Boulevard

## Community Development District

### Debt Service Fund - Series 2019

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/25	Thru 05/31/25	Variance
<b>Revenues:</b>				
Assessments - Tax Roll	\$ 209,762	\$ 209,762	\$ 209,891	\$ 129
Interest	\$ 5,000	\$ 5,000	\$ 6,983	\$ 1,983
<b>Total Revenues</b>	<b>\$ 214,762</b>	<b>\$ 214,762</b>	<b>\$ 216,874</b>	<b>\$ 2,112</b>
<b>Expenditures:</b>				
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	\$ 76,700	\$ 76,700	\$ -
<b>Total Expenditures</b>	<b>\$ 209,569</b>	<b>\$ 209,569</b>	<b>\$ 209,569</b>	<b>\$ -</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ 5,193</b>		<b>\$ 7,305</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 159,358</b>		<b>\$ 266,125</b>	
<b>Fund Balance - Ending</b>	<b>\$ 164,551</b>		<b>\$ 273,431</b>	

**North Boulevard**  
**Community Development District**  
**Capital Projects Fund - Series 2017**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending May 31, 2025**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/25	Thru 05/31/25	Variance
<b>Revenues:</b>				
Interest	\$ -	\$ -	\$ 0	\$ 0
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Expenditures:</b>				
Capital Outlay	\$ -	\$ -	\$ 3,858	\$ (3,858)
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,858</b>	<b>\$ (3,858)</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ -</b>		<b>\$ (3,858)</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 3,858</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ -</b>	

**North Boulevard**  
**Community Development District**  
**Capital Reserve Projects**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending May 31, 2025**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/25	Thru 05/31/25	Variance
<b><u>Revenues:</u></b>				
Interest	\$ -	\$ -	\$ 20	\$ 20
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20</b>	<b>\$ 20</b>
<b><u>Expenditures:</u></b>				
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Other Financing Sources:</u></b>				
Transfer In/(Out)	\$ 40,000	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ 40,000</b>		<b>\$ 20</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 9,275</b>		<b>\$ 29,384</b>	
<b>Fund Balance - Ending</b>	<b>\$ 49,275</b>		<b>\$ 29,403</b>	



**North Boulevard**  
**Community Development District**  
**Month to Month**

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b><u>Revenues:</u></b>													
Assessments - Tax Roll	\$ -	\$ 13,408	\$ 401,788	\$ 5,181	\$ 2,936	\$ 2,627	\$ 6,026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 431,966
Other Income	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ 90
<b>Total Revenues</b>	<b>\$ 30</b>	<b>\$ 13,408</b>	<b>\$ 401,788</b>	<b>\$ 5,181</b>	<b>\$ 2,936</b>	<b>\$ 2,627</b>	<b>\$ 6,056</b>	<b>\$ 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 432,056</b>
<b><u>Expenditures:</u></b>													
<b><u>General &amp; Administrative:</u></b>													
Supervisor Fees	\$ 600	\$ 400	\$ -	\$ -	\$ 200	\$ 1,600	\$ 600	\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ 4,600
FICA Expense	\$ -	\$ -	\$ -	\$ -	\$ 15	\$ 122	\$ 46	\$ 92	\$ -	\$ -	\$ -	\$ -	\$ 275
Engineering Fees	\$ 710	\$ 360	\$ 720	\$ 180	\$ 520	\$ 2,028	\$ 615	\$ 590	\$ -	\$ -	\$ -	\$ -	\$ 5,723
Dissemination Agent	\$ 569	\$ 569	\$ 569	\$ 569	\$ 569	\$ 569	\$ 569	\$ 569	\$ -	\$ -	\$ -	\$ -	\$ 4,550
Attorney Fees	\$ 2,345	\$ 962	\$ 1,028	\$ 1,787	\$ 3,216	\$ 1,807	\$ 2,237	\$ 2,066	\$ -	\$ -	\$ -	\$ -	\$ 15,447
Assessment Administration	\$ 5,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,250
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,900
Trustee Fees	\$ -	\$ 3,717	\$ -	\$ -	\$ -	\$ 4,041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,758
Management Fees	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Information Technology	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ -	\$ -	\$ -	\$ -	\$ 1,260
Website Maintenance	\$ 105	\$ 105	\$ 105	\$ 105	\$ 105	\$ 105	\$ 105	\$ 105	\$ -	\$ -	\$ -	\$ -	\$ 840
Postage & Delivery	\$ 58	\$ 26	\$ 45	\$ 152	\$ 6	\$ 84	\$ 50	\$ 667	\$ -	\$ -	\$ -	\$ -	\$ 1,087
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Printing & Binding	\$ -	\$ -	\$ 48	\$ -	\$ 5	\$ 10	\$ 30	\$ 61	\$ -	\$ -	\$ -	\$ -	\$ 154
Insurance	\$ 7,296	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,296
Legal Advertising	\$ -	\$ 959	\$ -	\$ -	\$ -	\$ 756	\$ 299	\$ 617	\$ -	\$ -	\$ -	\$ -	\$ 2,631
Contingency	\$ 76	\$ 40	\$ 41	\$ 40	\$ 44	\$ 44	\$ 44	\$ 44	\$ -	\$ -	\$ -	\$ -	\$ 375
Office Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 1
Dues, Licenses & Fees	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
<b>Total General &amp; Administrative:</b>	<b>\$ 21,092</b>	<b>\$ 11,046</b>	<b>\$ 6,463</b>	<b>\$ 6,741</b>	<b>\$ 8,589</b>	<b>\$ 19,972</b>	<b>\$ 8,502</b>	<b>\$ 9,918</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 92,323</b>

**North Boulevard**  
**Community Development District**  
**Month to Month**

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b><i>Operation and Maintenance</i></b>													
<b>Field Expenses</b>													
Field Management	\$ 696	\$ 696	\$ 696	\$ 696	\$ 696	\$ 696	\$ 696	\$ 696	\$ -	\$ -	\$ -	\$ -	5,565
Electric	\$ 464	\$ 475	\$ 425	\$ 493	\$ 502	\$ 471	\$ 485	\$ 526	\$ -	\$ -	\$ -	\$ -	3,840
Streetlights	\$ 1,855	\$ 1,846	\$ 1,834	\$ 1,866	\$ 1,845	\$ 1,841	\$ 1,949	\$ 1,948	\$ -	\$ -	\$ -	\$ -	14,984
Property Insurance	\$ 5,064	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,064
Landscape Maintenance	\$ -	\$ 4,905	\$ 4,905	\$ 4,905	\$ 4,905	\$ 4,905	\$ 4,905	\$ 4,905	\$ -	\$ -	\$ -	\$ -	34,335
Landscape Replacement	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	18,000
Irrigation Repairs	\$ 4,905	\$ 141	\$ 123	\$ 87	\$ 139	\$ 497	\$ 91	\$ 667	\$ -	\$ -	\$ -	\$ -	6,650
General Repairs & Maintenance	\$ 1,600	\$ 927	\$ 5,699	\$ 9,945	\$ 675	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	18,845
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 784	\$ 480	\$ -	\$ -	\$ -	\$ -	\$ -	1,264
<b>Subtotal</b>	<b>\$ 32,584</b>	<b>\$ 8,989</b>	<b>\$ 13,682</b>	<b>\$ 17,991</b>	<b>\$ 8,761</b>	<b>\$ 9,194</b>	<b>\$ 8,605</b>	<b>\$ 8,742</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>108,549</b>
<b>Amenity Expenses</b>													
Inter-Governmental Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 92,509	\$ -	\$ -	\$ -	\$ -	92,509
Trash Collection	\$ 166	\$ 175	\$ 166	\$ 181	\$ 181	\$ 233	\$ 233	\$ 233	\$ -	\$ -	\$ -	\$ -	1,567
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Subtotal</b>	<b>\$ 166</b>	<b>\$ 175</b>	<b>\$ 166</b>	<b>\$ 181</b>	<b>\$ 181</b>	<b>\$ 233</b>	<b>\$ 233</b>	<b>\$ 92,741</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>94,076</b>
<b>Total O&amp;M Expenses:</b>	<b>\$ 32,750</b>	<b>\$ 9,164</b>	<b>\$ 13,848</b>	<b>\$ 18,172</b>	<b>\$ 8,942</b>	<b>\$ 9,427</b>	<b>\$ 8,838</b>	<b>\$ 101,483</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>202,625</b>
<b>Total Expenditures</b>	<b>\$ 53,842</b>	<b>\$ 20,210</b>	<b>\$ 20,311</b>	<b>\$ 24,913</b>	<b>\$ 17,531</b>	<b>\$ 29,399</b>	<b>\$ 17,340</b>	<b>\$ 111,401</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>294,948</b>
<b>Other Financing Sources/Uses:</b>													
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Other Financing Sources/Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ (53,812)</b>	<b>\$ (6,802)</b>	<b>\$ 381,477</b>	<b>\$ (19,731)</b>	<b>\$ (14,595)</b>	<b>\$ (26,773)</b>	<b>\$ (11,284)</b>	<b>\$ (111,371)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>137,108</b>

**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
11/13/24	10/21/24	\$3,757.57	(\$197.29)	(\$71.21)	\$0.00	\$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	\$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	\$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	\$ 29,236.78	\$ 17,487.27	\$ 14,206.08	\$ 60,930.13
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	\$ 222,842.54	\$ 181,029.88	\$ 776,440.59
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
01/10/25	12/16/24-12/31/24	\$11,358.92	(\$340.78)	(\$220.36)	\$0.00	\$0.00	\$ 10,797.78	\$ 5,181.22	\$ 3,099.02	\$ 2,517.54	\$ 10,797.78
02/03/25	10/01/24-12/31/24	\$0.00	\$0.00	\$0.00	\$1,373.43	\$0.00	\$ 1,373.43	\$ 659.03	\$ 394.18	\$ 320.22	\$ 1,373.43
02/10/25	01/01/25-01/31/25	\$4,991.44	(\$149.76)	(\$96.83)	\$0.00	\$0.00	\$ 4,744.85	\$ 2,276.77	\$ 1,361.80	\$ 1,106.28	\$ 4,744.85
03/07/25	02/01/25-02/28/25	\$5,610.82	(\$24.96)	(\$111.72)	\$0.00	\$0.00	\$ 5,474.14	\$ 2,626.72	\$ 1,571.11	\$ 1,276.32	\$ 5,474.15
04/11/25	03/01/25-03/31/25	\$12,774.68	\$0.00	(\$255.49)	\$0.00	\$0.00	\$ 12,519.19	\$ 6,007.23	\$ 3,593.07	\$ 2,918.89	\$ 12,519.19
04/30/25	01/01/25-03/31/25	\$0.00	\$0.00	\$0.00	\$38.21	\$0.00	\$ 38.21	\$ 18.33	\$ 10.97	\$ 8.91	\$ 38.21
Total		\$ 967,852.09	\$ (37,770.65)	\$ (18,601.63)	\$ 1,411.64	\$ (12,665.43)	\$ 900,226.02	\$ 431,965.52	\$ 258,369.61	\$ 209,890.90	\$ 900,226.03

100% Net Percent Collected	Balance Remaining to Collect
0	

# North Boulevard

## Community Development District

### Long Term Debt Report

Series 2017, Special Assessment Revenue Bonds		
Interest Rate:	3.500%, 4.100%, 4.625%, 5.000%	
Maturity Date:	5/1/2048	
Reserve Fund Definition	50% of Maximum Annual Debt Service	
Reserve Fund Requirement	\$123,875	
Reserve Fund Balance	\$123,875	
Bonds Outstanding - 10/16/2017		\$4,965,000
Less: Special Call Payment - 05/01/2018		(\$300,000)
Less: Special Call Payment - 07/23/2018		(\$560,000)
Less: Principal Payment - 05/01/2019		(\$265,000)
Less: Principal Payment - 05/01/2020		(\$70,000)
Less: Principal Payment - 05/01/2021		(\$70,000)
Less: Special Call Payment - 11/01/2021		(\$5,000)
Less: Principal Payment - 05/01/2022		(\$80,000)
Less: Principal Payment - 11/01/2022		(\$5,000)
Less: Principal Payment - 05/01/2023		(\$75,000)
Less: Principal Payment - 05/01/2024		(\$75,000)
Less: Principal Payment - 05/01/2025		(\$80,000)
<b>Current Bonds Outstanding</b>		<b>\$3,380,000</b>

Series 2019, Special Assessment Revenue Bonds		
Interest Rate:	4.250%, 4.750%, 5.500%, 5.625%	
Maturity Date:	11/1/2049	
Reserve Fund Definition	50% of Maximum Annual Debt Service	
Reserve Fund Requirement	\$105,956	
Reserve Fund Balance	\$105,956	
Bonds Outstanding - 11/01/2020		\$4,335,000
Less: Special Call Payment - 02/01/20		(\$605,000)
Less: Special Call Payment - 08/01/20		(\$325,000)
Less: Special Call Payment - 11/01/20		(\$170,000)
Less: Special Call Payment - 02/01/21		(\$155,000)
Less: Principal Payment - 05/01/21		(\$55,000)
Less: Special Call Payment - 08/01/21		(\$5,000)
Less: Principal Payment - 11/01/21		(\$65,000)
Less: Principal Payment - 11/01/22		(\$55,000)
Less: Principal Payment - 11/01/23		(\$50,000)
Less: Principal Payment - 11/01/24		(\$55,000)
<b>Current Bonds Outstanding</b>		<b>\$2,795,000</b>

## SECTION iii

**BOARD OF SUPERVISORS MEETING DATES  
NORTH BOULEVARD COMMUNITY DEVELOPMENT  
DISTRICT FISCAL YEAR 2026**

The Board of Supervisors of the North Boulevard Community Development District will hold their regular meetings for Fiscal Year 2026 at the Holiday Inn—Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, FL 33880, on the third Tuesday of every month, at 11:30 a.m., unless otherwise indicated as follows:

**October 21, 2025  
November 18, 2025  
December 16, 2025  
January 20, 2026  
February 17, 2026  
March 17, 2026  
April 21, 2026  
May 19, 2026  
June 16, 2026  
July 21, 2026  
August 18, 2026  
September 15, 2026**

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from Governmental Management Services - Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801 or by calling (407) 841-5524.

There may be occasions when one or more Supervisors or staff will participate by telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

A person who decides to appeal any decision made at the meeting with respect to any matter considered at the meeting is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Katie O'Rourke  
District Manager

## SECTION iv

# SECTION 1



# North Boulevard Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2025 – September 30, 2026

## **1. Community Communication and Engagement**

### **Goal 1.1: Public Meetings Compliance**

**Objective:** Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

**Measurement:** Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

**Standard:** A minimum of three board meetings were held during the Fiscal Year.

**Achieved:** Yes ☐ No ☐

### **Goal 1.2: Notice of Meetings Compliance**

**Objective:** Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.

**Measurement:** Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

**Standard:** 100% of meetings were advertised with 7 days notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

**Achieved:** Yes ☐ No ☐

### **Goal 1.3: Access to Records Compliance**

**Objective:** Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

**Measurement:** Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

**Standard:** 100% of monthly website checks were completed by District Management.

**Achieved:** Yes ☐ No ☐

## **2. Infrastructure and Facilities Maintenance**

### **Goal 2.1: Field Management and/or District Management Site Inspections**

**Objective:** Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

**Measurement:** Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

**Standard:** 100% of site visits were successfully completed as described within district management services agreement

**Achieved:** Yes ☐ No ☐

### **Goal 2.2: District Infrastructure and Facilities Inspections**

**Objective:** District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

**Measurement:** A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

**Standard:** Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

**Achieved:** Yes ☐ No ☐

## **3. Financial Transparency and Accountability**

### **Goal 3.1: Annual Budget Preparation**

**Objective:** Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

**Measurement:** Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

**Standard:** 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

**Achieved:** Yes ☐ No ☐

### **Goal 3.2: Financial Reports**

**Objective:** Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

**Measurement:** Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

**Standard:** CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

**Achieved:** Yes ☐ No ☐

### **Goal 3.3: Annual Financial Audit**

**Objective:** Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

**Measurement:** Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

**Standard:** Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

**Achieved:** Yes ☐ No ☐

Chair/Vice Chair: \_\_\_\_\_

Print Name: \_\_\_\_\_

North Boulevard Community Development District

Date: \_\_\_\_\_

District Manager: \_\_\_\_\_

Print Name: \_\_\_\_\_

North Boulevard Community Development District

Date: \_\_\_\_\_

## SECTION 2

# North Boulevard Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2024 – September 30, 2025

## **1. Community Communication and Engagement**

### **Goal 1.1: Public Meetings Compliance**

**Objective:** Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

**Measurement:** Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

**Standard:** A minimum of three board meetings were held during the Fiscal Year.

**Achieved:** Yes ☐ No ☐

### **Goal 1.2: Notice of Meetings Compliance**

**Objective:** Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.

**Measurement:** Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

**Standard:** 100% of meetings were advertised with 7 days notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

**Achieved:** Yes ☐ No ☐

### **Goal 1.3: Access to Records Compliance**

**Objective:** Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

**Measurement:** Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

**Standard:** 100% of monthly website checks were completed by District Management.

**Achieved:** Yes ☐ No ☐

## **2. Infrastructure and Facilities Maintenance**

### **Goal 2.1: Field Management and/or District Management Site Inspections**

**Objective:** Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

**Measurement:** Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

**Standard:** 100% of site visits were successfully completed as described within district management services agreement

**Achieved:** Yes ☐ No ☐

### **Goal 2.2: District Infrastructure and Facilities Inspections**

**Objective:** District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

**Measurement:** A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

**Standard:** Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

**Achieved:** Yes ☐ No ☐

## **3. Financial Transparency and Accountability**

### **Goal 3.1: Annual Budget Preparation**

**Objective:** Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

**Measurement:** Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

**Standard:** 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

**Achieved:** Yes ☐ No ☐

### **Goal 3.2: Financial Reports**

**Objective:** Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

**Measurement:** Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

**Standard:** CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

**Achieved:** Yes ☐ No ☐

### **Goal 3.3: Annual Financial Audit**

**Objective:** Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

**Measurement:** Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

**Standard:** Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

**Achieved:** Yes ☐ No ☐

Chair/Vice Chair: \_\_\_\_\_

Print Name: \_\_\_\_\_

North Boulevard Community Development District

Date: \_\_\_\_\_

District Manager: \_\_\_\_\_

Print Name: \_\_\_\_\_

North Boulevard Community Development District

Date: \_\_\_\_\_