

# **BOYETTE PARK**

## **COMMUNITY DEVELOPMENT DISTRICT**

**August 16, 2021**

**BOARD OF SUPERVISORS**

**PUBLIC HEARING AND**

**REGULAR MEETING**

**AGENDA**

**Boyette Park Community Development District**  
**OFFICE OF THE DISTRICT MANAGER**  
**2300 Glades Road, Suite 410W•Boca Raton, Florida 33431**  
**Phone: (561) 571-0010•Toll-free: (877) 276-0889•Fax: (561) 571-0013**

August 9, 2021

Board of Supervisors  
Boyette Park Community Development District

<p><b><u>ATTENDEES:</u></b> Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.</p>
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Dear Board Members:

The Board of Supervisors of the Boyette Park Community Development District will hold a Public Hearing and a Regular Meeting on August 16, 2021 at 10:30 a.m., at the Hilton Garden Inn Tampa/Riverview/Brandon, 4328 Garden Vista Drive, Riverview, Florida 33578. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Consider Appointment to Fill Unexpired Term of Vacant Seat 3, Term Expires November 2022
  - A. Administration of Oath of Office to Newly Appointed Supervisor (*the following will be provided in a separate package*)
    - I. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees
    - II. Membership, Obligations and Responsibilities
    - III. Financial Disclosure Forms
      - a. Form 1: Statement of Financial Interests
      - b. Form 1X: Amendment to Form 1, Statement of Financial Interests
      - c. Form 1F: Final Statement of Financial Interests
    - IV. Form 8B – Memorandum of Voting Conflict
  - B. Consideration of Resolution 2021-06, Designating Certain Officers of the District, and Providing for an Effective Date
4. Public Hearing on Adoption of Fiscal Year 2021/2022 Budget
  - A. Proof/Affidavit of Publication

- B. Consideration of Resolution 2021-07, Relating to the Annual Appropriations and Adopting the Budget for the Fiscal Year Beginning October 1, 2021, and Ending September 30, 2022; Authorizing Budget Amendments; and Providing an Effective Date
  - 5. Consideration of Resolution 2021-08, Making a Determination of Benefit and Imposing Special Assessments for Fiscal Year 2021/2022; 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
  - 6. Presentation of Audited Financial Report for Fiscal Year Ended September 30, 2020, Prepared by Grau & Associates
  - 7. Consideration of Resolution 2021-09, Hereby Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2020
  - 8. Ratification of Devo Seereeram, Ph.D., P.E., LLC, Invoice No. MAR21G-22 for Geotechnical Engineering Services
  - 9. Acceptance of Unaudited Financial Statements as of June 30, 2021
  - 10. Approval of May 17,2021 Regular Meeting Minutes
  - 11. Staff Reports
    - A. District Counsel: *Hopping Green & Sams, P.A.*
    - B. District Engineer: *Clearview Land Design, P.L.*
    - C. District Manager: *Wrathell, Hunt and Associates, LLC*
      - NEXT MEETING DATE: September 20, 2021 at 10:30 A.M.
        - QUORUM CHECK
- |                       |                          |                  |                          |              |                          |           |
|-----------------------|--------------------------|------------------|--------------------------|--------------|--------------------------|-----------|
| <b>MAC McCRAW</b>     | <input type="checkbox"/> | <b>IN PERSON</b> | <input type="checkbox"/> | <b>PHONE</b> | <input type="checkbox"/> | <b>NO</b> |
| <b>KEITH POLASKY</b>  | <input type="checkbox"/> | <b>IN PERSON</b> | <input type="checkbox"/> | <b>PHONE</b> | <input type="checkbox"/> | <b>NO</b> |
|                       | <input type="checkbox"/> | <b>IN PERSON</b> | <input type="checkbox"/> | <b>PHONE</b> | <input type="checkbox"/> | <b>NO</b> |
| <b>THOMAS GRIGGS</b>  | <input type="checkbox"/> | <b>IN PERSON</b> | <input type="checkbox"/> | <b>PHONE</b> | <input type="checkbox"/> | <b>NO</b> |
| <b>TIMOTHY MURRAY</b> | <input type="checkbox"/> | <b>IN PERSON</b> | <input type="checkbox"/> | <b>PHONE</b> | <input type="checkbox"/> | <b>NO</b> |
12. Board Members' Comments/Requests

13. Public Comments

14. Adjournment

Should have any questions or concerns, please do not hesitate to contact me directly at 561-346-5294.

Sincerely,



Cindy Cerbone  
District Manager

**FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE:**

**CALL-IN NUMBER: 1-888-354-0094**

**PARTICIPANT PASSCODE: 801 901 3513**

**BOYETTE PARK**  
**COMMUNITY DEVELOPMENT DISTRICT**

**3B**

**RESOLUTION 2021-06**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BOYETTE PARK COMMUNITY DEVELOPMENT DISTRICT DESIGNATING CERTAIN OFFICERS OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE**

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

**WHEREAS**, the Board of Supervisors of the District desires to designate certain Officers of the District.

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

**SECTION 1.** \_\_\_\_\_ is appointed Chair.

**SECTION 2.** \_\_\_\_\_ is appointed Vice Chair.

**SECTION 3.** **Craig Wrathell** is appointed Secretary.

\_\_\_\_\_ is appointed Assistant Secretary.

\_\_\_\_\_ is appointed Assistant Secretary.

\_\_\_\_\_ is appointed Assistant Secretary.

**Cindy Cerbone** is appointed Assistant Secretary.

**SECTION 4.** **Craig Wrathell** is appointed Treasurer.

**Jeff Pinder** is appointed Assistant Treasurer.

**SECTION 5.** This Resolution supersedes any prior appointments made by the Board for Chair, Vice Chair, Secretary and Assistant Secretaries; however, prior appointments by the Board for Treasurer and Assistant Treasurer(s) remain unaffected by this Resolution.

**SECTION 6.** This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED** this 16<sup>th</sup> day of August, 2021.

ATTEST:

**BOYETTE PARK COMMUNITY  
DEVELOPMENT DISTRICT**

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Secretary/Assistant Secretary

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Chair/Vice Chair, Board of Supervisors

**BOYETTE PARK**  
**COMMUNITY DEVELOPMENT DISTRICT**

**4A**



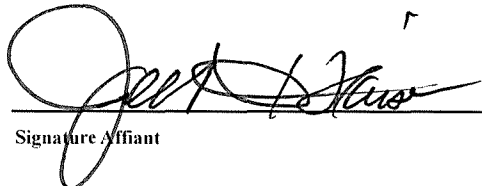
**Tampa Bay Times**  
Published Daily

STATE OF FLORIDA  
COUNTY OF Hillsborough

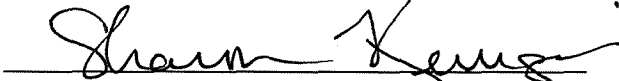
} SS

Before the undersigned authority personally appeared **Jill Harrison** who on oath says that he/she is **Legal Advertising Representative** of the **Tampa Bay Times** a daily newspaper printed in St. Petersburg, in Pinellas County, Florida; that the attached copy of advertisement, being a Legal Notice in the matter RE: **Notice of Public Hearing & Regular Meeting** was published in **Tampa Bay Times**: 7/28/21, 8/ 4/21 in said newspaper in the issues of **Baylink Hillsborough**

Affiant further says the said **Tampa Bay Times** is a newspaper published in Hillsborough County, Florida and that the said newspaper has heretofore been continuously published in said Hillsborough County, Florida each day and has been entered as a second class mail matter at the post office in said Hillsborough County, Florida for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that he/she neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

  
\_\_\_\_\_  
Signature Affiant

Sworn to and subscribed before me this .08/04/2021

  
\_\_\_\_\_  
Signature of Notary Public

Personally known \_\_\_\_\_ X \_\_\_\_\_ or produced identification

Type of identification produced \_\_\_\_\_

**BOYETTE PARK COMMUNITY DEVELOPMENT DISTRICT**

**NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2021/2022 BUDGET; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.**

The Board of Supervisors ("Board") of the Boyette Park Community Development District ("District") will hold a public hearing on August 16, 2021 at 10:30 a.m., at the Hilton Garden Inn Tampa/Riverview/Brandon, 4328 Garden Vista Dr., Riverview, Florida 33578 for the purpose of hearing comments and objections on the adoption of the proposed budget ("Proposed Budget") of the District for the fiscal year beginning October 1, 2021 and ending September 30, 2022 ("Fiscal Year 2021/2022"). A regular board meeting of the District will also be held at that time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained by contacting the offices of the District Manager, Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010, during normal business hours or by visiting the District's website, <https://boyetteparkcdd.net/>.

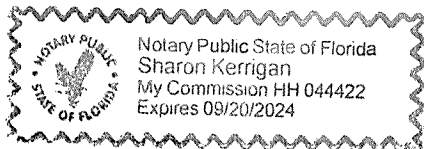
The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing and meeting may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when Board Supervisors or District Staff may participate by speaker telephone.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (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 Manager's Office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearing or meeting is advised that person will need a record of 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.

**District Manager**  
(172478)

7/28, 8/4/2021



**BOYETTE PARK**  
**COMMUNITY DEVELOPMENT DISTRICT**

**4B**

**RESOLUTION 2021-07**

**THE ANNUAL APPROPRIATION RESOLUTION OF THE BOYETTE PARK COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021, AND ENDING SEPTEMBER 30, 2022; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager has, prior to the fifteenth (15<sup>th</sup>) day in June, 2021, submitted to the Board of Supervisors (“**Board**”) of the Boyette Park Community Development District (“**District**”) a proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2021 and ending September 30, 2022 (“**Fiscal Year 2021/2022**”) 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 BOYETTE PARK 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 Boyette Park Community Development District for the Fiscal Year Ending September 30, 2022."
- 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 2021/2022, the sum of \$478,788 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	\$ 86,388
DEBT SERVICE FUND – SERIES 2018	<u>\$392,400</u>
TOTAL ALL FUNDS	\$478,788

**SECTION 3. BUDGET AMENDMENTS**

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2021/2022 or within 60 days following the end of the Fiscal Year 2021/2022 may amend its Adopted Budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.

- c. By resolution, the Board may increase any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.
- d. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this Section 3 and Section 189.016, *Florida Statutes*, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget under subparagraphs c. and d. 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 16<sup>th</sup> DAY OF AUGUST, 2021.**

ATTEST:

**BOYETTE PARK COMMUNITY  
DEVELOPMENT DISTRICT**

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

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

**Exhibit A:** Fiscal Year 2021/2022 Budget

**Exhibit A: Fiscal Year 2021/2022 Budget**

**BOYETTE PARK  
COMMUNITY DEVELOPMENT DISTRICT  
PROPOSED BUDGET  
FISCAL YEAR 2022**

**BOYETTE PARK  
COMMUNITY DEVELOPMENT DISTRICT  
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**BOYETTE PARK  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2022**

	Fiscal Year 2021				Proposed Budget FY 2022
	Proposed Budget FY 2021	Actual through 2/28/2021	Projected through 9/30/2021	Total Actual & Projected Revenue & Expenditures	
<b>REVENUES</b>					
Assessment levy: on-roll - gross	\$ 89,987				\$ 89,987
Allowable discounts (4%)	(3,599)				(3,599)
Assessment levy: on-roll - net	86,388	\$ 83,855	\$ 2,533	\$ 86,388	86,388
Total revenues	86,388	83,855	2,533	86,388	86,388
<b>EXPENDITURES</b>					
<b>Professional &amp; administrative</b>					
Management/accounting/recording	48,000	20,000	28,000	48,000	48,000
Legal	15,000	3,224	11,084	14,308	14,750
Engineering	2,000	-	2,000	2,000	2,000
Audit	4,600	500	4,100	4,600	4,600
Arbitrage rebate calculation*	750	-	750	750	750
Dissemination agent*	1,000	417	583	1,000	1,000
Trustee*	3,750	-	3,750	3,750	3,750
Telephone	200	83	117	200	200
Postage	500	22	478	500	500
Printing & binding	500	208	292	500	500
Legal advertising	1,200	1,511	500	2,011	1,150
Annual special district fee	175	175	-	175	175
Insurance	5,500	5,381	-	5,381	5,800
Contingencies/bank charges	500	79	421	500	500
Website hosting & maintenance	705	705	-	705	705
Website ADA compliance	210	210	-	210	210
Tax collector	1,798	1,677	121	1,798	1,798
Total expenditures	86,388	34,192	52,196	86,388	86,388
Excess/(deficiency) of revenues over/(under) expenditures	-	49,663	(49,663)	-	-
Fund balance - beginning (unaudited)	24,162	29,375	79,038	29,375	29,375
Fund balance - ending (projected)					
Assigned					
Working capital	18,020	18,020	18,020	18,020	18,270
Unassigned	6,142	61,018	11,355	11,355	11,105
Fund balance - ending	\$ 24,162	\$ 79,038	\$ 29,375	\$ 29,375	\$ 29,375

\* These items will be realized when bonds are issued

**BOYETTE PARK  
COMMUNITY DEVELOPMENT DISTRICT  
DEFINITIONS OF GENERAL FUND EXPENDITURES**

**EXPENDITURES**

**Professional & administrative**

Management/accounting/recording	\$ 48,000
<p><b>Wrathell, Hunt and Associates, LLC</b> (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.</p>	
Legal	14,750
<p>General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.</p>	
Engineering	2,000
<p>The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.</p>	
Audit	4,600
<p>Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.</p>	
Arbitrage rebate calculation*	750
<p>To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.</p>	
Dissemination agent*	1,000
<p>The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt &amp; Associates serves as dissemination agent.</p>	
Telephone	200
<p>Telephone and fax machine.</p>	
Postage	500
<p>Mailing of agenda packages, overnight deliveries, correspondence, etc.</p>	
Printing & binding	500
<p>Letterhead, envelopes, copies, agenda packages</p>	
Legal advertising	1,150
<p>The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.</p>	
Annual special district fee	175
<p>Annual fee paid to the Florida Department of Economic Opportunity.</p>	
Insurance	5,800
<p>The District will obtain public officials and general liability insurance.</p>	
Contingencies/bank charges	500
<p>Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.</p>	
Website hosting & maintenance	705
Website ADA compliance	210
Tax collector	1,798
Total expenditures	<u><u>\$ 86,388</u></u>

**BOYETTE PARK  
COMMUNITY DEVELOPMENT DISTRICT  
DEBT SERVICE FUND BUDGET - SERIES 2018  
FISCAL YEAR 2022**

	Fiscal Year 2021				Proposed Budget FY 2022
	Proposed Budget FY 2021	Actual through 2/28/2021	Projected through 9/30/2021	Total Actual & Projected Revenue & Expenditures	
<b>REVENUES</b>					
Assessment levy: on-roll	\$ 408,750				\$ 408,750
Allowable discounts (4%)	(16,350)				(16,350)
Net assessment levy - on-roll	392,400	\$ 381,231	\$ 11,169	\$ 392,400	392,400
Interest	-	10	-	10	-
Total revenues	392,400	381,241	11,169	392,410	392,400
<b>EXPENDITURES</b>					
<b>Debt service</b>					
Principal	100,000	-	100,000	100,000	105,000
Interest	282,773	141,386	141,387	282,773	278,873
Tax collector	8,175	7,625	550	8,175	8,175
Total expenditures	390,948	149,011	241,937	390,948	392,048
Excess/(deficiency) of revenues over/(under) expenditures	1,452	232,230	(230,768)	1,462	352
Fund balance:					
Beginning fund balance (unaudited)	349,517	354,881	587,111	354,881	356,343
Ending fund balance (projected)	<u>350,969</u>	<u>587,111</u>	<u>356,343</u>	<u>356,343</u>	<u>356,695</u>
Use of fund balance:					
Debt service reserve account balance (required)					(192,056)
Interest expense - November 1, 2022					(137,389)
Projected fund balance surplus/(deficit) as of September 30, 2022					<u>\$ 27,250</u>

**BOYETTE PARK  
COMMUNITY DEVELOPMENT DISTRICT  
SERIES 2018 AMORTIZATION SCHEDULE**

	<b>Principal</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Bond Balance</b>
11/01/20			141,386.25	141,386.25	5,725,000.00
05/01/21	100,000.00	3.900%	141,386.25	241,386.25	5,625,000.00
11/01/21			139,436.25	139,436.25	5,625,000.00
05/01/22	105,000.00	3.900%	139,436.25	244,436.25	5,520,000.00
11/01/22			137,388.75	137,388.75	5,520,000.00
05/01/23	110,000.00	3.900%	137,388.75	247,388.75	5,410,000.00
11/01/23			135,243.75	135,243.75	5,410,000.00
05/01/24	115,000.00	4.400%	135,243.75	250,243.75	5,295,000.00
11/01/24			132,713.75	132,713.75	5,295,000.00
05/01/25	120,000.00	4.400%	132,713.75	252,713.75	5,175,000.00
11/01/25			130,073.75	130,073.75	5,175,000.00
05/01/26	125,000.00	4.400%	130,073.75	255,073.75	5,050,000.00
11/01/26			127,323.75	127,323.75	5,050,000.00
05/01/27	130,000.00	4.400%	127,323.75	257,323.75	4,920,000.00
11/01/27			124,463.75	124,463.75	4,920,000.00
05/01/28	135,000.00	4.400%	124,463.75	259,463.75	4,785,000.00
11/01/28			121,493.75	121,493.75	4,785,000.00
05/01/29	140,000.00	5.000%	121,493.75	261,493.75	4,645,000.00
11/01/29			117,993.75	117,993.75	4,645,000.00
05/01/30	150,000.00	5.000%	117,993.75	267,993.75	4,495,000.00
11/01/30			114,243.75	114,243.75	4,495,000.00
05/01/31	155,000.00	5.000%	114,243.75	269,243.75	4,340,000.00
11/01/31			110,368.75	110,368.75	4,340,000.00
05/01/32	165,000.00	5.000%	110,368.75	275,368.75	4,175,000.00
11/01/32			106,243.75	106,243.75	4,175,000.00
05/01/33	175,000.00	5.000%	106,243.75	281,243.75	4,000,000.00
11/01/33			101,868.75	101,868.75	4,000,000.00
05/01/34	185,000.00	5.000%	101,868.75	286,868.75	3,815,000.00
11/01/34			97,243.75	97,243.75	3,815,000.00
05/01/35	190,000.00	5.000%	97,243.75	287,243.75	3,625,000.00
11/01/35			92,493.75	92,493.75	3,625,000.00
05/01/36	200,000.00	5.000%	92,493.75	292,493.75	3,425,000.00
11/01/36			87,493.75	87,493.75	3,425,000.00
05/01/37	210,000.00	5.000%	87,493.75	297,493.75	3,215,000.00
11/01/37			82,243.75	82,243.75	3,215,000.00
05/01/38	225,000.00	5.000%	82,243.75	307,243.75	2,990,000.00
11/01/38			76,618.75	76,618.75	2,990,000.00
05/01/39	235,000.00	5.125%	76,618.75	311,618.75	2,755,000.00
11/01/39			70,596.88	70,596.88	2,755,000.00
05/01/40	245,000.00	5.125%	70,596.88	315,596.88	2,510,000.00
11/01/40			64,318.75	64,318.75	2,510,000.00
05/01/41	260,000.00	5.125%	64,318.75	324,318.75	2,250,000.00
11/01/41			57,656.25	57,656.25	2,250,000.00
05/01/42	275,000.00	5.125%	57,656.25	332,656.25	1,975,000.00

**BOYETTE PARK  
COMMUNITY DEVELOPMENT DISTRICT  
SERIES 2018 AMORTIZATION SCHEDULE**

	<b>Principal</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Bond Balance</b>
11/01/42			50,609.38	50,609.38	1,975,000.00
05/01/43	290,000.00	5.125%	50,609.38	340,609.38	1,685,000.00
11/01/43			43,178.13	43,178.13	1,685,000.00
05/01/44	305,000.00	5.125%	43,178.13	348,178.13	1,380,000.00
11/01/44			35,362.50	35,362.50	1,380,000.00
05/01/45	320,000.00	5.125%	35,362.50	355,362.50	1,060,000.00
11/01/45			27,162.50	27,162.50	1,060,000.00
05/01/46	335,000.00	5.125%	27,162.50	362,162.50	725,000.00
11/01/46			18,578.13	18,578.13	725,000.00
05/01/47	355,000.00	5.125%	18,578.13	373,578.13	370,000.00
11/01/47			9,481.25	9,481.25	370,000.00
05/01/48	370,000.00	5.125%	9,481.25	379,481.25	-
<b>Total</b>	<b>5,725,000.00</b>		<b>5,106,560.04</b>	<b>10,831,560.04</b>	

**BOYETTE PARK  
COMMUNITY DEVELOPMENT DISTRICT  
ASSESSMENT COMPARISON  
PROJECTED FISCAL YEAR 2022 ASSESSMENTS**

On-Roll					
<u>Product/Parcel</u>	<u>Units</u>	<u>FY 2022 O&amp;M Assessment per Unit</u>	<u>FY 2022 DS Assessment per Unit</u>	<u>FY 2022 Total Assessment per Unit</u>	<u>FY 2021 Total Assessment per Unit</u>
18' TH	73	\$ 217.36	\$ 600.00	\$ 817.36	\$ 817.36
24' TH	75	217.36	600.00	817.36	817.36
30' PV	80	217.36	825.00	1,042.36	1,042.36
50' SF	132	217.36	1,300.00	1,517.36	1,517.36
60' SF	54	217.36	1,525.00	1,742.36	1,742.36
<b>Total</b>	<b>414</b>				

**BOYETTE PARK**  
**COMMUNITY DEVELOPMENT DISTRICT**

**5**

**RESOLUTION 2021-08**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BOYETTE PARK COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2021/2022; 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 Boyette Park 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 Hillsborough 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, 2021 and ending September 30, 2022 (“**Fiscal Year 2021/2022**”), attached hereto as **Exhibit “A**”; 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 2021/2022; 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 (“**Assessment Roll**”) attached to this Resolution as **Exhibit “B”**, and to certify the portion of the Assessment Roll related to certain developed property (“**Tax Roll Property**”) to the County Tax Collector pursuant to the Uniform Method and to directly collect the portion of the Assessment Roll relating to the remaining property (“**Direct Collect Property**”), all as set forth in **Exhibit “B”**; and

**WHEREAS**, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll adopted herein, including that portion 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 BOYETTE PARK COMMUNITY DEVELOPMENT DISTRICT:**

**SECTION 1. BENEFIT & ALLOCATION FINDINGS.** 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 is shown in **Exhibits “A” and “B”**, and is hereby found to be fair and reasonable.

**SECTION 2. ASSESSMENT IMPOSITION.** Pursuant to Chapters 170, 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 AND ENFORCEMENT; PENALTIES; INTEREST.**

- A. **Tax Roll Assessments.** The operations and maintenance special assessments and previously levied debt service special assessments imposed on the Tax Roll Property shall be collected at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in **Exhibits “A” and “B”**.
- B. **Direct Bill Assessments.** The operations and maintenance special assessments and previously levied debt service special assessments imposed on the Direct Collect Property shall be collected directly by the District in accordance with Florida law, as set forth in **Exhibits “A” and “B”**. Assessments directly collected by the District are

due in full on December 1, 2021; provided, however, that, to the extent permitted by law, the assessments due may be paid in several partial, deferred payments and according to the following schedule: 50% due no later than December 1, 2021, 25% due no later than February 1, 2022 and 25% due no later than May 1, 2022. In the event that an assessment payment is not made in accordance with the schedule stated above, the whole assessment – including any remaining partial, deferred payments for Fiscal Year 2021/2022, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District’s sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the rate of any bonds secured by the assessments, or at the statutory prejudgment interest rate, as applicable. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes*, or other applicable law to collect and enforce the whole assessment, as set forth herein.

- C. **Future Collection Methods.** 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 for collection. That portion of the Assessment Roll which includes the Tax Roll Property 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 16<sup>th</sup> day of August, 2021.

ATTEST:

**BOYETTE PARK COMMUNITY  
DEVELOPMENT DISTRICT**

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Secretary/Assistant Secretary

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Chair/Vice Chair, Board of Supervisors

**Exhibit A:** Budget

**Exhibit B:** Assessment Roll (Uniform Method)  
Assessment Roll (Direct Collect)

**Exhibit A**  
Budget

**Exhibit B**

Assessment Roll (Uniform Method)

Assessment Roll (Direct Collect)

**BOYETTE PARK**  
**COMMUNITY DEVELOPMENT DISTRICT**

**6**

**BOYETTE PARK  
COMMUNITY DEVELOPMENT DISTRICT  
HILLSBOROUGH COUNTY, FLORIDA  
FINANCIAL REPORT  
FOR THE YEAR ENDED  
SEPTEMBER 30, 2020**

**BOYETTE PARK COMMUNITY DEVELOPMENT DISTRICT  
HILLSBOROUGH COUNTY, FLORIDA**

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**INDEPENDENT AUDITOR'S REPORT**

To the Board of Supervisors  
Boyette Park Community Development District  
Hillsborough County, Florida

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and each major fund of Boyette Park Community Development District, Hillsborough County, Florida (the "District") as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Opinions**

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, 2020, 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.

## **Other Matters**

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated May 27, 2021, 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, and 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.

*B. & Associates*

May 27, 2021

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Boyette Park Community Development District, Hillsborough County, Florida ("District") provides a narrative overview of the District's financial activities for the year ended September 30, 2020. 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 liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of (\$171,991).
- The change in the District's total net position was \$116,398, an increase. 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, 2020, the District's governmental funds reported combined ending fund balances of \$384,256, an increase of 21,149 in comparison with the prior fiscal year. The total fund balance is restricted for debt service, non-spendable for prepaid expenses 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, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being 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) function.

#### 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: 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 balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains two 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 and debt service fund, both 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, liabilities exceeded assets 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,	
	2020	2019
Current and other assets	\$ 384,668	\$ 369,260
Capital assets, net of depreciation	5,250,309	5,250,309
Total assets	5,634,977	5,619,569
Current liabilities	118,234	125,519
Long-term liabilities	5,688,734	5,782,439
Total liabilities	5,806,968	5,907,958
Net position		
Net investment in capital assets	(438,425)	(532,130)
Restricted	237,059	225,712
Unrestricted	29,375	18,029
Total net position	\$ (171,991)	\$ (288,389)

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.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations.

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,		
	2020	2019
Revenues:		
Program revenues		
Charges for services	\$ 481,859	\$ 479,240
Operating grants and contributions	2,544	5,888
Capital grants and contributions	-	6,694
Total revenues	<u>484,403</u>	<u>491,822</u>
Expenses:		
General government	81,776	74,658
Interest	<u>286,229</u>	<u>293,561</u>
Total expenses	<u>368,005</u>	<u>368,219</u>
Change in net position	<u>116,398</u>	<u>123,603</u>
Net position - beginning	<u>(288,389)</u>	<u>(411,992)</u>
Net position - ending	<u>\$ (171,991)</u>	<u>\$ (288,389)</u>

As noted above and in the statement of activities, the cost of all governmental activities during the year ended September 30, 2020 was \$368,005. The costs of the District's activities were partially funded by program revenues. Program revenues are comprised primarily of assessments. Expenses decreased from the prior fiscal year due to a decrease in interest expense.

## 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 year ended September 30, 2020.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At September 30, 2020, the District had \$5,250,309 invested in capital assets for its governmental activities. More detailed information about the District's capital assets is presented in the notes of the financial statements.

### Capital Debt

At September 30, 2020, the District had \$5,725,000 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District anticipates that its operations will increase in the subsequent year.

## CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land 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 Boyette Park Community Development District's Finance Department at 2300 Glades Road, Suite 410W, Boca Raton, FL 33431.

**BOYETTE PARK COMMUNITY DEVELOPMENT DISTRICT  
HILLSBOROUGH COUNTY, FLORIDA  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2020**

	Governmental Activities
<b>ASSETS</b>	
Cash	\$ 23,795
Assessments receivable	3,134
Prepays	5,381
Restricted assets:	
Investments	352,358
Capital assets:	
Nondepreciable	5,250,309
Total assets	5,634,977
 <b>LIABILITIES</b>	
Accounts payable	412
Accrued interest payable	117,822
Non-current liabilities:	
Due within one year	100,000
Due in more than one year	5,588,734
Total liabilities	5,806,968
 <b>NET POSITION</b>	
Net investment in capital assets	(438,425)
Restricted for debt service	237,059
Unrestricted	29,375
Total net position	\$ (171,991)

See notes to the financial statements

**BOYETTE PARK COMMUNITY DEVELOPMENT DISTRICT  
HILLSBOROUGH COUNTY, FLORIDA  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

<u>Functions/Programs</u>	Program Revenues			Net (Expense) Revenue and Changes in Net Position
<u>Expenses</u>	Charges for Services	Operating Grants and Contributions	Governmental Activities	
Primary government:				
Governmental activities:				
General government	\$ 81,776	\$ 89,284	\$ -	\$ 7,508
Interest on long-term debt	286,229	392,575	2,544	108,890
Total governmental activities	368,005	481,859	2,544	116,398
				116,398
				(288,389)
				\$ (171,991)

See notes to the financial statements



**BOYETTE PARK COMMUNITY DEVELOPMENT DISTRICT  
HILLSBOROUGH COUNTY, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2020**

	Major Funds		Total
	General	Debt Service	Governmental Funds
<b>ASSETS</b>			
Cash	\$ 23,795	\$ -	\$ 23,795
Investments	-	352,358	352,358
Assessments receivable	611	2,523	3,134
Prepays	5,381	-	5,381
Total assets	<u>\$ 29,787</u>	<u>\$ 354,881</u>	<u>\$ 384,668</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 412	\$ -	\$ 412
Total liabilities	<u>412</u>	<u>-</u>	<u>412</u>
Fund Balances:			
Nonspendable:			
Prepaid items	5,381	-	5,381
Restricted for:			
Debt service	-	354,881	354,881
Unassigned	23,994	-	23,994
Total fund balances	<u>29,375</u>	<u>354,881</u>	<u>384,256</u>
Total liabilities and fund balances	<u>\$ 29,787</u>	<u>\$ 354,881</u>	<u>\$ 384,668</u>

See notes to the financial statements

**BOYETTE PARK COMMUNITY DEVELOPMENT DISTRICT  
HILLSBOROUGH COUNTY, FLORIDA  
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2020**

Fund balance - governmental funds \$ 384,256

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

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

Capital assets, net	5,250,309	
Accumulated depreciation	<u>-</u>	5,250,309

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	(117,822)	
Bond discounts	36,266	
Bonds payable	<u>(5,725,000)</u>	<u>(5,806,556)</u>

Net position of governmental activities		<u>\$ (171,991)</u>
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See notes to the financial statements

**BOYETTE PARK COMMUNITY DEVELOPMENT DISTRICT  
HILLSBOROUGH COUNTY, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED  
SEPTEMBER 30, 2020**

	Major Funds		Total
	General	Debt Service	Governmental Funds
<b>REVENUES</b>			
Assessments	\$ 89,284	\$ 392,575	\$ 481,859
Interest income	-	2,544	2,544
Total revenues	<u>89,284</u>	<u>395,119</u>	<u>484,403</u>
<b>EXPENDITURES</b>			
Current:			
General government	77,938	3,838	81,776
Debt service:			
Principal	-	95,000	95,000
Interest	-	286,478	286,478
Total expenditures	<u>77,938</u>	<u>385,316</u>	<u>463,254</u>
Excess (deficiency) of revenues over (under) expenditures	11,346	9,803	21,149
Fund balances - beginning	<u>18,029</u>	<u>345,078</u>	<u>363,107</u>
Fund balances - ending	<u>\$ 29,375</u>	<u>\$ 354,881</u>	<u>\$ 384,256</u>

See notes to the financial statements

**BOYETTE PARK COMMUNITY DEVELOPMENT DISTRICT  
HILLSBOROUGH COUNTY, 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, 2020**

Net change in fund balances - total governmental funds	\$	21,149
Amounts reported for governmental activities in the statement of activities are different because:		
Repayment of long-term liabilities are reported as expenditures in the governmental fund statement but such repayments reduce liabilities in the statement of net assets and are eliminated in the statement of net assets and are eliminated in the statement of activities.		95,000
Governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.		(1,295)
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.		<u>1,544</u>
Change in net position of governmental activities	\$	<u><u>116,398</u></u>

See notes to the financial statements

**BOYETTE PARK COMMUNITY DEVELOPMENT DISTRICT  
HILLSBOROUGH COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

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

Boyette Park Community Development District ("District") was established effective June 14, 2017 by Ordinance 17-14 of the Board of County Commissioners of Hillsborough County, Florida, 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 on an at large basis by the owners of the property within the District. Ownership of land within the District entitles the owner to one vote per acre. The Board exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes. All of the Board members are affiliated with Williams Island Ventures, LLC the ("Developer").

The Board has the 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 Board of Supervisors 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 certain land and all platted lots within the District. Assessments are levied each November 1 on property of record as of the previous January. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments.

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.

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 government'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.

#### **Deposits and Investments**

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

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

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

#### Deposits and Investments (Continued)

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 Inter-local 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. In addition, surplus funds may be deposited into certificates of deposit which are insured and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

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 assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

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.

#### 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 over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are reported as an expense in the year 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.

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

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

#### **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 established by the Board of Supervisors 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.

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) Public hearings are 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, 2020:

	Amortized Cost	Credit Risk	Maturities
First American Government Oblig Fund Class Y	\$ 352,358	S&P AAAM	Weighted average of the fund portfolio: 44 days
	<u>\$ 352,358</u>		

*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.

#### NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

##### Investments (Continued)

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 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2020 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Infrastructure under construction	\$ 5,250,309	\$ -	\$ -	\$ 5,250,309
Total capital assets, not being depreciated	5,250,309	-	-	5,250,309
Governmental activities capital assets, net	\$ 5,250,309	\$ -	\$ -	\$ 5,250,309

Total infrastructure improvements for the District were estimated to cost approximately \$7,300,000 and includes earthwork for public facilities, off-site roadway improvements, stormwater management facilities, on-site water and wastewater facilities, perimeter hardscaping and landscaping. Of that amount, a portion in the estimated amount of \$5,170,000 was to be funded from the Series 2018 Bonds and the remainder will be funded by the Developer. The majority of the improvements were acquired from the Developer. Certain improvements will be conveyed to other entities upon completion of the project.

#### NOTE 6 – LONG-TERM LIABILITIES

On April 4, 2018, the District issued \$5,915,000 of Special Assessment Revenue Bonds, Series 2018 consisting of \$505,000 Term Bonds due on May 1, 2023, \$625,000 Term Bonds due on May 1, 2028, \$1,795,000 Term Bonds due May 1, 2038 and \$2,990,000 Term Bonds due on May 1, 2048 with fixed interest rates ranging from 3.9% to 5.125%. The Bonds were issued to finance the acquisition and construction 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, 2020 through May 1, 2048.

The Series 2018 Bonds are subject to redemption at the option of the District prior to their maturity as defined in the Bond Indenture. The Bonds are subject to extraordinary 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.

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, 2020.

**NOTE 6 – LONG-TERM LIABILITIES (Continued)**

Changes in long-term liability activity for the fiscal year ended September 30, 2020 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2018	\$ 5,820,000	\$ -	\$ 95,000	\$ 5,725,000	\$ 100,000
Less: bond discount	37,561	-	1,295	36,266	-
Total	<u>\$ 5,782,439</u>	<u>\$ -</u>	<u>\$ 93,705</u>	<u>\$ 5,688,734</u>	<u>\$ 100,000</u>

At September 30, 2020, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2021	\$ 100,000	\$ 282,773	\$ 382,773
2022	105,000	278,873	383,873
2023	110,000	274,778	384,778
2024	115,000	270,488	385,488
2025	120,000	265,428	385,428
2026-2030	680,000	1,242,698	1,922,698
2031-2035	870,000	1,059,938	1,929,938
2036-2040	1,115,000	818,894	1,933,894
2041-2045	1,450,000	502,250	1,952,250
2046-2048	1,060,000	110,444	1,170,444
Total	<u>\$ 5,725,000</u>	<u>\$ 5,106,564</u>	<u>\$ 10,831,564</u>

**NOTE 7 – DEVELOPER TRANSACTIONS**

For the current fiscal year, Developer assessment revenues in the general and debt service funds were \$12,228 and \$74,471, respectively.

**NOTE 8 – CONCENTRATION**

The District's activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District's operations.

**NOTE 9 – MANAGEMENT COMPANY**

The District has contracted with Wrathell, Hunt and Associates, LLC to perform management advisory services, which include financial and accounting advisory services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

**NOTE 10 – 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.

**BOYETTE PARK COMMUNITY DEVELOPMENT DISTRICT  
HILLSBOROUGH COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Assessments	\$ 88,877	\$ 89,284	\$ 407
Total revenues	88,877	89,284	407
<b>EXPENDITURES</b>			
Current:			
General government	88,877	77,938	10,939
Total expenditures	88,877	77,938	10,939
Excess (deficiency) of revenues over (under) expenditures	\$ -	11,346	\$ 11,346
Fund balance - beginning		18,029	
Fund balance - ending		\$ 29,375	

See notes to required supplementary information

**BOYETTE PARK COMMUNITY DEVELOPMENT DISTRICT  
HILLSBOROUGH COUNTY, 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, 2020.



**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  
Boyette Park Community Development District  
Hillsborough County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Boyette Park Community Development District, Hillsborough County, Florida (the "District") as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated May 27, 2021.

**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 may exist that have not been identified.

**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.

*Bhav & Associates*

May 27, 2021



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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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  
Boyette Park Community Development District  
Hillsborough County, Florida

We have examined Boyette Park Community Development District, Hillsborough County, 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 year ended September 30, 2020. 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.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2020.

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 Boyette Park Community Development District, Hillsborough County, Florida and is not intended to be and should not be used by anyone other than these specified parties

*Grau & Associates*

May 27, 2021





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

To the Board of Supervisors  
Boyette Park Community Development District  
Hillsborough County, Florida

**Report on the Financial Statements**

We have audited the accompanying basic financial statements of Boyette Park Community Development District ("District") as of and for the year ended September 30, 2020, and have issued our report thereon dated May 27, 2021.

**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 May 27, 2021, 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 Boyette Park Community Development District, Hillsborough County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Boyette Park Community Development District, Hillsborough County, 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.

*Grau & Associates*

May 27, 2021

## 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, 2019.

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 year ended September 30, 2020.

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 year ended September 30, 2020.

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, 2020. 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.

**BOYETTE PARK**  
**COMMUNITY DEVELOPMENT DISTRICT**

**7**

**RESOLUTION 2021-09**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BOYETTE PARK COMMUNITY DEVELOPMENT DISTRICT HEREBY ACCEPTING THE AUDITED FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

**WHEREAS**, the District's Auditor, Grau & Associates, has heretofore prepared and submitted to the Board, for accepting, the District's Audited Financial Report for Fiscal Year 2020;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE BOYETTE PARK COMMUNITY DEVELOPMENT DISTRICT;**

1. The Audited Financial Report for Fiscal Year 2020, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2020, for the period ending September 30, 2020; and
2. A verified copy of said Audited Financial Report for Fiscal Year 2020 shall be attached hereto as an exhibit to this Resolution, in the District's "Official Record of Proceedings".

**PASSED AND ADOPTED** this 16<sup>th</sup> day of August, 2021.

**BOYETTE PARK COMMUNITY DEVELOPMENT DISTRICT**

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Secretary/Assistant Secretary

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Chair/Vice Chair, Board of Supervisors

**BOYETTE PARK**  
**COMMUNITY DEVELOPMENT DISTRICT**

**8**

**DEVO SEEREERAM, Ph.D., P.E.,LLC**  
**CONSULTING GEOTECHNICAL ENGINEER**  
**5500 ALHAMBRA DRIVE**  
**ORLANDO, FLORIDA 32808**

www.devoeng.com

Phone: 407-290-2371

**INVOICE FOR GEOTECHNICAL ENGINEERING SERVICES**

Date ..... June 1, 2021 | Invoice No. .... MAR21G-22 | Project No. ....

*to:*

**BOYETTE PARK COMMUNITY DEVELOPMENT DISTRICT**  
**OFFICE OF THE DISTRICT MANAGER**  
**2300 GLADES ROAD, SUITE 410W**  
**BOCA RATON, FL 33431**  
phone: 561-571-0010

attention: **ACCOUNTS Payable**

**Re:**

**POST CONSTRUCTION SEEPAGE ANALYSIS**  
**BOYETTE PARK**  
**BOYETTE RD., RIVERVIEW, FL 33569 (HILLSBOROUGH COUNTY)**

Services performed for the period:

**MARCH 2021**

**AMOUNT DUE THIS INVOICE: \$1,865.00**  
**PER ATTACHED ITEMIZATION**

Terms: Net 30 days

Please email [claudia@devoeng.com](mailto:claudia@devoeng.com) if there are any questions regarding this invoice.

Thank you.

**INVOICE ITEMIZATION FOR BOYETTE PARK (MARCH 2021)**

Description	Unit	Unit Rate	Qty	Total
<b>EXPERT - SENIOR PROFESSIONAL</b>				
Devo Seereeram, Ph.D., P.E. [in office review & engineering time]	hr	\$180.00	6.00	\$1,080.00
Devo Seereeram, Ph.D., P.E.[out of office review, engineering & meeting time] IN ORLANDO	hr	\$190.00	0.00	\$0.00
Principal Engineer: Devo Seereeram, Ph.D., P.E. [out of office review, engineering & meeting time] OUT-OF TOWN	hr	\$200.00	0.00	\$0.00
Principal Engineer: Devo Seereeram, Ph.D., P.E. [Out-of-court expert witness time (such as depositions, etc)]	hr	\$220.00	0.00	\$0.00
Principal Engineer: Devo Seereeram, Ph.D., P.E. [On-the-stand expert witness time]	hr	\$250.00	0.00	\$0.00
<b>SUPPORT SERVICES</b>				
Senior Geotechnical Engineer:	hr	\$130.00	2.00	\$260.00
Senior Field Geotechnician;	hr	\$75.00	0.00	\$0.00
Technician/CADD Graphics	hr	\$75.00	5.50	\$412.50
Clerical	hr	\$45.00	2.50	\$112.50
Report reproduction costs & other expenses - USB flash drive	sum	\$25.00	0.00	\$0.00
Reimbursable expenses (lab tests)	each	\$35.00	0.00	\$0.00
Reimbursable expenses such as courier and mail (fee)	sum	\$30.00	0.00	\$0.00
Mileage (.55 mile)	mile	\$0.55	0.00	\$0.00
Tolls and Parking (at Cost)	sum	\$0.00	0.00	\$0.00
<b>Total</b>				<b>\$1,865.00</b>

**BOYETTE PARK**  
**COMMUNITY DEVELOPMENT DISTRICT**

**9**



**BOYETTE PARK  
COMMUNITY DEVELOPMENT DISTRICT  
FINANCIAL STATEMENTS  
UNAUDITED  
JUNE 30, 2021**

**BOYETTE PARK  
COMMUNITY DEVELOPMENT DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2021**

	General Fund	Debt Service Fund	Total Governmental Funds
<b>ASSETS</b>			
Cash	\$ 49,606	\$ -	\$ 49,606
Investments			
Revenue	-	164,418	164,418
Reserve	-	192,056	192,056
Cost of issuance	-	2	2
Due from general fund	-	1,539	1,539
Total assets	<u>\$ 49,606</u>	<u>\$ 358,015</u>	<u>\$ 407,621</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 1,000	\$ -	\$ 1,000
Due to debt service fund	1,539	-	1,539
Total liabilities	<u>2,539</u>	<u>-</u>	<u>2,539</u>
Fund balances:			
Assigned			
Working capital	18,020	-	18,020
Debt service	-	358,015	358,015
Unassigned	29,047	-	29,047
Total fund balances	<u>47,067</u>	<u>358,015</u>	<u>405,082</u>
Total liabilities and fund balances	<u>\$ 49,606</u>	<u>\$ 358,015</u>	<u>\$ 407,621</u>

**BOYETTE PARK  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
FOR THE PERIOD ENDED JUNE 30, 2021**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
<b>REVENUES</b>				
Assessment levy: on-roll - net	\$ 345	\$ 86,611	\$ 86,388	100%
Total revenues	<u>345</u>	<u>86,611</u>	<u>86,388</u>	100%
<b>EXPENDITURES</b>				
<b>Professional &amp; administrative</b>				
Management/accounting/recording	4,000	36,000	48,000	75%
Legal	729	8,280	15,000	55%
Engineering	898	5,196	2,000	260%
Consulting engineer	1,865	1,865	-	N/A
Audit	-	2,000	4,600	43%
Arbitrage rebate calculation	-	-	750	0%
Dissemination agent	83	750	1,000	75%
Trustee	3,717	3,717	3,750	99%
Telephone	17	150	200	75%
Postage	-	41	500	8%
Printing & binding	42	375	500	75%
Legal advertising	409	1,920	1,200	160%
Annual special district fee	-	175	175	100%
Insurance	-	5,381	5,500	98%
Contingencies/bank charges	17	422	500	84%
Website maintenance	-	705	705	100%
ADA website compliance	-	210	210	100%
Tax collector	7	1,732	1,798	96%
Total professional & administrative	<u>11,784</u>	<u>68,919</u>	<u>86,388</u>	80%
Excess/(deficiency) of revenues over/(under) expenditures	(11,439)	17,692	-	
Fund balances - beginning	58,506	29,375	24,162	
Assigned				
Working capital	18,020	18,020	18,020	
Unassigned	29,047	29,047	6,142	
Fund balances - ending	<u>\$ 47,067</u>	<u>\$ 47,067</u>	<u>\$ 24,162</u>	

**BOYETTE PARK  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE FUND SERIES 2018  
FOR THE PERIOD ENDED JUNE 30, 2021**

	<u>Current Month</u>	<u>Year To Date</u>	<u>Budget</u>	<u>% of Budget</u>
<b>REVENUES</b>				
Assessment levy: on-roll - net	\$ 1,570	\$ 393,761	\$ 392,400	100%
Interest	2	20	-	N/A
Total revenues	<u>1,572</u>	<u>393,781</u>	<u>392,400</u>	100%
<b>EXPENDITURES</b>				
Principal	-	100,000	100,000	100%
Interest	-	282,773	282,773	100%
Tax collector	32	7,874	8,175	96%
Total debt service	<u>32</u>	<u>390,647</u>	<u>390,948</u>	100%
Excess/(deficiency) of revenues over/(under) expenditures	1,540	3,134	1,452	216%
Fund balances - beginning	356,475	354,881	349,517	
Fund balances - ending	<u>\$ 358,015</u>	<u>\$ 358,015</u>	<u>\$ 350,969</u>	

**BOYETTE PARK**  
**COMMUNITY DEVELOPMENT DISTRICT**

**10**

**DRAFT**

**MINUTES OF MEETING  
BOYETTE PARK  
COMMUNITY DEVELOPMENT DISTRICT**

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The Board of Supervisors of the Boyette Park Community Development District held a Regular Meeting on May 17, 2021 at 10:30 a.m., at the Hilton Garden Inn Tampa/Riverview/Brandon, 4328 Garden Vista Drive, Riverview, Florida 33578.

**Present at the meeting, were:**

Timothy Murray	Chair
Mac McCraw	Vice Chair
Thomas Griggs	Assistant Secretary

**Also present, were:**

Cindy Cerbone	District Manager
Daniel Rom (via telephone)	Wrathell, Hunt and Associates, LLC
Jamie Sanchez	Wrathell, Hunt and Associates, LLC
Lindsay Whelan (via telephone)	District Counsel
Chris Fisher (via telephone)	District Engineer
Anita Poelhitz	Public

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

Ms. Cerbone called the meeting to order at 10:58 a.m. Supervisors Murray, McCraw and Griggs were present. Supervisors Polasky and Egan were not present. Prior to the meeting, the Oath of Office was administered to Mr. Griggs and Mr. Murray.

**SECOND ORDER OF BUSINESS**

**Public Comments**

There were no public comments.

**THIRD ORDER OF BUSINESS**

**Administration of Oath of Office to Newly Elected Supervisors Thomas Griggs, [SEAT 4] and Timothy Murray [SEAT 5] (the following to be provided in a separate package)**

40 This item was discussed during the First Order of Business.

41 **A. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees**

42 **B. Membership, Obligations and Responsibilities**

43 **C. Financial Disclosure Forms**

44 **I. Form 1: Statement of Financial Interests**

45 **II. Form 1X: Amendment to Form 1, Statement of Financial Interests**

46 **III. Form 1F: Final Statement of Financial Interests**

47 **D. Form 8B – Memorandum of Voting Conflict**

48

49 **FOURTH ORDER OF BUSINESS**

**Consideration of Resolution 2021-01, Canvassing and Certifying the Results of the Landowners’ Election of Supervisors Held Pursuant to Section 190.006(2), Florida Statutes, and Providing for an Effective Date**

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56 Ms. Cerbone presented Resolution 2021-01. She recapped the results of the  
57 Landowners’ Election held last November, as follows:

58 Seat 3 Jacob Egan 48 votes 2-year Term

59 Seat 4 Thomas Griggs 49 votes 4-year Term

60 Seat 5 Timothy Murray 49 votes 4-year Term

61

**On MOTION by Mr. Murray and seconded by Mr. Griggs, with all in favor, Resolution 2021-01, Canvassing and Certifying the Results of the Landowners’ Election of Supervisors Held Pursuant to Section 190.006(2), Florida Statutes, and Providing for an Effective Date, was adopted.**

66

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68 **FIFTH ORDER OF BUSINESS**

**Acceptance of Resignation of Supervisor Jacob Egan, Seat 3 (term expires November 2022)**

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71

72 Ms. Cerbone presented the resignation of Mr. Jacob Egan from Seat 3.

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On MOTION by Mr. Griggs and seconded by Mr. McCraw, with all in favor, the resignation of Mr. Jacob Egan from Seat 3, was accepted.

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**SIXTH ORDER OF BUSINESS**

**Consider Appointment of Qualified Elector to Vacant Seat 3**

- **Administration of Oath of Office to Newly Appointed Supervisor**

This item was deferred.

**SEVENTH ORDER OF BUSINESS**

**Consideration of Resolution 2021-02, Designating a Chair, a Vice Chair, a Secretary, Assistant Secretaries, a Treasurer and an Assistant Treasurer of the Boyette Park Community Development District, and Providing for an Effective Date**

Ms. Cerbone presented Resolution 2021-02. Mr. Murray nominated the following slate of officers:

Chair	Timothy Murray
Vice Chair	Mac McCraw
Secretary	Craig Wrathell
Assistant Secretary	Keith Polasky
Assistant Secretary	Thomas Griggs
Assistant Secretary	Vacant
Assistant Secretary	Cindy Cerbone
Treasurer	Craig Wrathell
Assistant Treasurer	Jeff Pinder

No other nominations were made.

On MOTION by Mr. Murray and seconded by Mr. Griggs, with all in favor, Resolution 2021-02, Designating a Chair, a Vice Chair, a Secretary, Assistant Secretaries, a Treasurer and an Assistant Treasurer of the Boyette Park Community Development District, as nominated, and Providing for an Effective Date, was adopted.



109 **EIGHTH ORDER OF BUSINESS**

110 **Consideration of Resolution 2021-03,**  
111 **Accepting the Certification of the District**  
112 **Engineer that the Series 2018 Project is**  
113 **Complete; Declaring the Series 2018**  
114 **Project Complete; Finalizing the Special**  
115 **Assessments Securing the District’s Series**  
116 **2018 Bonds; Providing for a Supplement to**  
117 **the Improvement Lien Book; Providing for**  
118 **Severability, Conflicts, and an Effective**  
119 **Date**

120 Ms. Cerbone presented Resolution 2021-03.

121 Ms. Whelan stated that the bond documents entered into at the time of the Series 2018  
122 bond issuance contemplated that, when all of the bond funds were expended and/or the  
123 project was completed, the CDD would adopt a formal resolution declaring the project  
124 complete and reallocating special assessments in the event all the bond funds were not utilized  
125 for construction of the project. All of the bond funds were expended and the project was  
126 completed and the CDD has the Certificate of Completion from the District Engineer evidencing  
127 both. This Resolution formally declares the project complete.

128  
129 **On MOTION by Mr. Murray and seconded by Mr. Griggs, with all in favor,**  
130 **Resolution 2021-03, Accepting the Certification of the District Engineer that the**  
131 **Series 2018 Project is Complete; Declaring the Series 2018 Project Complete;**  
132 **Finalizing the Special Assessments Securing the District’s Series 2018 Bonds;**  
133 **Providing for a Supplement to the Improvement Lien Book; Providing for**  
134 **Severability, Conflicts, and an Effective Date, was adopted.**

135  
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137 **NINTH ORDER OF BUSINESS**

138 **Consideration of Resolution 2021-04,**  
139 **Approving a Proposed Budget for Fiscal**  
140 **Year 2021/2022 and Setting a Public**  
141 **Hearing Thereon Pursuant to Florida Law;**  
142 **Addressing Transmittal, Posting and**  
143 **Publication Requirements; Addressing**  
144 **Severability; and Providing an Effective**  
145 **Date**

146 Ms. Cerbone presented Resolution 2021-04. She reviewed the proposed Fiscal Year  
 147 2022 budget, highlighting any line item increases, decreases and adjustments, compared to the  
 148 Fiscal Year 2021 budget, and explained the reasons for any adjustments. Assessments were  
 149 expected to remain the same as in Fiscal Year 2021.

150

151 **On MOTION by Mr. Murray and seconded by Mr. Griggs, with all in favor,**  
 152 **Resolution 2021-04, Approving a Proposed Budget for Fiscal Year 2021/2022**  
 153 **and Setting a Public Hearing Thereon Pursuant to Florida Law for August 16,**  
 154 **2021 at 10:30 a.m., at the Hilton Garden Inn Tampa/Riverview/Brandon, 4328**  
 155 **Garden Vista Dr., Riverview, Florida 33578; Addressing Transmittal, Posting and**  
 156 **Publication Requirements; Addressing Severability; and Providing an Effective**  
 157 **Date, was adopted.**

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159

**TENTH ORDER OF BUSINESS**

**Consideration of Resolution 2021-05,**  
**Designating Dates, Times and Locations for**  
**Regular Meetings of the Board of**  
**Supervisors of the District for Fiscal Year**  
**2021/2022 and Providing for an Effective**  
**Date**

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Ms. Cerbone presented Resolution 2021-05. She noted that, although meetings are  
 scheduled for each month, meetings could be cancelled, if it is not necessary to meet.

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**On MOTION by Mr. Griggs and seconded by Mr. Murray, with all in favor,**  
**Resolution 2021-05, Designating Dates, Times and Locations for Regular**  
**Meetings of the Board of Supervisors of the District for Fiscal Year 2021/2022**  
**and Providing for an Effective Date, was adopted.**

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**ELEVENTH ORDER OF BUSINESS**

**Approval of Limited Topographic Survey**

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Ms. Cerbone referred to the proposal in the agenda for a Limited Topographic Survey. If  
 this survey is necessary, it would be an unbudgeted expense but the CDD has sufficient funds to  
 cover the cost.

182 **On MOTION by Mr. Griggs and seconded by Mr. Murray, with all in favor, the**  
183 **GeoPoint Surveying, Inc., proposal for a Limited Topographic Survey, if**  
184 **necessary, was approved.**

185  
186  
187 **TWELFTH ORDER OF BUSINESS**

**Update: Turnover Strategy**

188  
189 Mr. Griggs urged everyone to seek residents who might be interested in being  
190 appointed to the Board. For convenience, an evening meeting could be held to transition  
191 Board Members.

192  
193 **THIRTEENTH ORDER OF BUSINESS**

**Acceptance of Unaudited Financial  
Statements as of March 31, 2021**

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195  
196 Ms. Cerbone presented the Unaudited Financial Statements as of March 31, 2021.

197  
198 **On MOTION by Mr. Murray and seconded by Mr. Griggs, with all in favor, the**  
199 **Unaudited Financial Statements as of March 31, 2021, were accepted.**

200  
201  
202 **FOURTEENTH ORDER OF BUSINESS**

**Approval of Minutes**

- 203  
204 **A. October 19, 2020 Virtual Regular Meeting**  
205 **B. November 3, 2020 Landowners' Meeting**

206 Ms. Cerbone presented the October 19, 2020 Virtual Regular and November 3, 2020  
207 Landowners' Meeting Minutes.

208  
209 **On MOTION by Mr. Griggs and seconded by Mr. Murray, with all in favor, the**  
210 **October 19, 2020 Virtual Regular and November 3, 2020 Landowners' Meeting**  
211 **Minutes, as presented, were approved.**

212  
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214 **FIFTEENTH ORDER OF BUSINESS**

**Staff Reports**

- 215  
216 **A. District Counsel: *Hopping Green & Sams, P.A.***

217 There was nothing to report.

218 B. District Engineer: *Clearview Land Design, P.L.*

219 There was nothing to report.

220 C. District Manager: *Wrathell, Hunt and Associates, LLC*

221 I. **319 Registered Voters in District as of April 15, 2021**

222 There were 319 registered voters residing within the District as of April 15, 2021.

223 II. **NEXT MEETING DATE: June 21, 2021 at 10:30 A.M.**

224 • **QUORUM CHECK**

225 The next meeting will be held June 21, 2021, unless cancelled.

226

227 **SIXTEENTH ORDER OF BUSINESS** **Board Members' Comments/Requests**

228

229 There being no Board Members' comments or requests, the next item followed.

230

231 **SEVENTEENTH ORDER OF BUSINESS** **Public Comments**

232

233 There being no public comments, the next item followed.

234

235 **EIGHTEENTH ORDER OF BUSINESS** **Adjournment**

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238 **On MOTION by Mr. Murray and seconded by Mr. Griggs, with all in favor, the**  
239 **meeting adjourned at 11:18 a.m.**

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[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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Secretary/Assistant Secretary

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Chair/Vice Chair

**BOYETTE PARK**  
**COMMUNITY DEVELOPMENT DISTRICT**

**11C**

## BOYETTE PARK COMMUNITY DEVELOPMENT DISTRICT

### BOARD OF SUPERVISORS FISCAL YEAR 2020/2021 MEETING SCHEDULE

#### LOCATION

<sup>1</sup>Hilton Garden Inn Tampa/Riverview/Brandon, 4328 Garden Vista Dr. Riverview, FL 33578  
Riverview Branch Library, 10509 Riverview Drive, Riverview, Florida 33578

DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 19, 2020	Virtual Regular Meeting	10:30 AM
Join Zoom Meeting: <a href="https://us02web.zoom.us/j/87222411240?pwd=Qjc3bldHWUdLZldMalp3WjV6ejdBUT09">https://us02web.zoom.us/j/87222411240?pwd=Qjc3bldHWUdLZldMalp3WjV6ejdBUT09</a> Meeting ID: 872 2241 1240 Passcode: 831324 Phone in: 1-646-558-8656 Meeting ID: 872 2241 1240 Passcode: 831324		
November 3, 2020 <sup>1</sup>	Landowners' Meeting	10:30 AM
November 16, 2020 <b>CANCELED</b>	Regular Meeting	10:30 AM
December 21, 2020 <sup>1</sup> <b>CANCELED</b>	Regular Meeting	10:30 AM
January 11, 2021 <sup>1</sup> <b>CANCELED</b>	Regular Meeting	10:30 AM
February 8, 2021 <sup>1</sup> <b>CANCELED</b>	Regular Meeting	10:30 AM
March 15, 2021 <sup>1</sup> <b>CANCELED</b>	Regular Meeting	10:30 AM
April 19, 2021 <sup>1</sup> <b>CANCELED</b>	Regular Meeting	10:30 AM
May 17, 2021 <sup>1</sup>	Regular Meeting	10:30 AM
June 21, 2021 <sup>1</sup> <b>CANCELED</b>	Regular Meeting	10:30 AM
July 19, 2021 <sup>1</sup> <b>CANCELED</b>	Regular Meeting	10:30 AM
August 16, 2021 <sup>1</sup>	Public Hearing & Regular Meeting	10:30 AM
September 20, 2021 <sup>1</sup>	Regular Meeting	10:30 AM

**\*Exception**

*January meeting date is one week earlier to accommodate Martin Luther King Jr. Holiday  
February meeting date is one week earlier to accommodate President's Day Holiday*