

# Boggy Branch Community Development District

3501 Quadrangle Boulevard, Suite 270 | Orlando, FL 32817 - 407-723-5900- FAX 407-723-5901  
[www.boggybranchcdd.net](http://www.boggybranchcdd.net)

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The meeting of the Board of Supervisors of **Boggy Branch Community Development District** will be held on **Thursday, October 19, 2023, at 12:00 pm at 14785 Old St. Augustine Road, Suite 3, Jacksonville, FL, 32258**. The following is the proposed agenda for this meeting.

Dial-In: 1-844-621-3956

Access Code: 2536 634 0209 #

Join online: <https://pfmccd.webex.com/join/carvalhov>

## **BOARD OF SUPERVISORS' MEETING AGENDA**

### **Organizational Matters**

- Call to Order
- Roll Call
- Public Comment Period *[for any members of the public desiring to speak on any proposition before the Board]*

### **General Business Matters**

1. Consideration of Minutes of the July 20, 2023, Board of Supervisors Meeting
2. Consideration of FY 2023 Audit Engagement Letter
3. Ratification of FY 2024 DM Fee Agreement
4. Ratification of England, Thims & Miller WA No. 15 for General Consulting Engineering Services
5. Discussion Pertaining to Ryals Creek CDD Interlocal Agreement
6. Ratification of Requisitions No. 198 – 201
7. Ratification of Payment Authorizations Nos. 87 – 96
8. Review of District Financial Statements

### **Other Business**

- Staff Reports
  - District Counsel
  - District Engineer
  - District Manager
- Audience Comments
- Supervisors Requests
- **Adjournment**



**BOGGY BRANCH  
COMMUNITY DEVELOPMENT DISTRICT**

Minutes of the July 20, 2023  
Board of Supervisors Meeting

**MINUTES OF MEETING**

**BOGGY BRANCH COMMUNITY DEVELOPMENT DISTRICT  
BOARD OF SUPERVISORS' MEETING MINUTES**

**Thursday, July 20, 2022 at 12:00 p.m.  
14775 Old St. Augustine Road, Suite 3  
Jacksonville, FL 32258**

Board Members present at roll call in person or via speaker phone:

Kelly White	Chairperson
Jon Morris	Assistant Secretary
James Stowers	Vice Chairperson

Also, present in person or via phone:

Vivian Carvalho	District Manager - PFM Group Consulting LLC
Venessa Ripoll	Asst. District Manager - PFM Group Consulting LLC (via phone)
Amy Champagne	District Accountant - PFM Group Consulting LLC (via phone)
Katie Buchanan	District Counsel - Kutak Rock LLP (via phone)
Mike Veazey	ICI Homes
Scott Wild	England-Thims & Miller
Keith Donnelly	David Weekley Homes
KC Middleton	David Weekley Homes
Jen Mackie	Homeowner (via phone)

**FIRST ORDER OF BUSINESS**

**Organizational Matters**

**Call to Order and Roll**

The meeting was called to order at 12:16 p.m. Ms. Carvalho proceeded with roll call and confirmed quorum to proceed with the meeting. Those in attendance are outlined above.

**Public Comment Period**

There was a comment made that a homeowner be appointed to the Board in the future. A resident had a question concerning the timeline for the Amenity Center and its completion. Ms. White stated that the District is not in charge of the construction of the Amenity Center but will ultimately be in charge of it once built. Ms. White detailed the responsibilities of the District.

**Review and Acknowledgement of Resignation Letter from Len Jaffe for Seat #5**

ON MOTION by Mr. Morris, seconded by Ms. White, with all in favor, the Board accepted the Resignation Letter from Len Jaffe for Seat #5.

**Discussion of Replacement for Seat #5, Term Expires November 2026**

Mr. Morris nominated Mr. KC Middleton for Seat #5.

ON MOTION by Mr. Morris, seconded by Ms. White, with all in favor, the Board appointed Ms. Middletom to Seat #5 with the term expiring November 2026.

**Administration of Oath of Office to New Board Member**

Ms. Carvalho administered the Oath of Office to Mr. Middleton. He opted to waive compensation. Ms. Buchanan reviewed the Sunshine Law, Public Records Law, and the Ethics Law for Mr. Middleton.

**Consideration of Resolution 2023-07, Election of Officers**

ON MOTION by Ms. White, seconded by Mr. Stowers, with all in favor, the Board approved Resolution 2023-07, Election of Officers with Kelly White as Chair, James Stowers as Vice Chair, Vivian Carvalho as Secretary, Jon Morris, Andrew Hagan, KC Middleton and Venessa Ripoll as Assistant Secretaries, Jennifer Glasgow as Treasurer, and Amanda Lane as Assistant Treasurer.

**SECOND ORDER OF BUSINESS**

**General Business Matters**

**Consideration of Minutes of the April 20, 2023, Board of Supervisors Meeting**

The Board reviewed the Minutes of the April 20, 2023 Board of Supervisors' Meeting.

ON MOTION by Mr. Morris, seconded by Mr. Stowers, with all in favor, the Board approved the Minutes of the April 20, 2023 of Supervisor's Meeting.

**Review & Acceptance of Fiscal  
Year 2022 Audit Report**

ON MOTION by Mr. Middleton, seconded by Mr. Stowers, with all in favor, the Board accepted the Fiscal Year 2022 Audit Report.

**Discussion Pertaining to Ryals  
Creek CDD Interlocal Agreement**

Ms. Buchanan reviewed this item for the Board regarding a Landscape & Maintenance transfer to Ryals Creek. The District will pay for the irrigation effective on October 1, 2023 in line with the new budget. There was also mention of splitting maintenance responsibilities between the north and south sides of the road. Further discussion was postponed to October 1, 2023.

**Public Hearing on the Adoption of  
the District's Annual Budget**  
a) **Public Comments and  
Testimony**  
b) **Board Comments**  
c) **Consideration of Resolution  
2023-08, Adopting the Fiscal Year  
2023 Budget and Appropriating  
Funds**

ON MOTION by Ms. White, seconded by Mr. Morris, with all in favor, the Board opened the floor for the public hearing.

Mr. Veazey stated that landscaping was increased to \$140,000, the utilities were decreased to \$162,00 for Master Expenditures. For Phase 1A, landscape maintenance was increased by \$600 and utilities were decreased to \$18,000. The new total net revenue is \$559,252. There was a comment concerning the irrigation zone and water sensor.

ON MOTION by Mr. Morris, seconded by Mr. Middleton, with all in favor, the Board closed the floor for the public hearing.

Ms. Carvalho presenter Resolution 2023-08.

ON MOTION by Mr. Stowers, seconded by Mr. Middleton, with all in favor, the Board approved Resolution 2023-08, Adopting the Fiscal Year 2023 Budget and Appropriating Funds.

**Consideration of Resolution 2023-09, Imposing Special Assessment and Certifying an Assessment Roll**

ON MOTION by Ms. White, seconded by Mr. Morris, with all in favor, the Board approved Resolution 2023-09, Imposing Special Assessment and Certifying an Assessment Roll.

**Consideration of Resolution 2023-10, Adopting the Annual Meeting Schedule for Fiscal Year 2023-2024**

ON MOTION by Ms. White, seconded by Mr. Middleton, with all in favor, the Board approved Resolution 2023-10, Adopting the Annual Meeting Schedule for Fiscal Year 2023-2024.

**Ratification of Requisitions Nos. 188 – 197**

ON MOTION by Mr. Stowers, seconded by Mr. Middleton, with all in favor, the Board ratified Requisitions Nos. 188 – 197.

**Ratification of Payment Authorizations Nos. 78 – 86**

ON MOTION by Mr. Middleton, seconded by Mr. Morris, with all in favor, the Board ratified Payment Authorizations Nos. 78 – 86.

**Review of District Financial Statements**

The Board reviewed the District Financial Statements as of June 30, 2023.

**THIRD ORDER OF BUSINESS**

**Other Business**

**Staff Reports**

District Counsel – No report

District Engineer – No report.

District Manager – Ms. Carvalho stated that Mr. Middleton will be receiving an email from PFM regarding his Form 1.

**Audience comments and Supervisors Requests**

Mr. Veazey requested that the Board approve the start of lake maintenance. They had sent out proposals and recommends Lake Doctors for \$903 a month.

ON MOTION by Mr. Morris, seconded by Ms. White, with all in favor, the Board approved the request for lake maintenance with Lake Doctors.

Mr. Veazey provided on update concerning the bid permit with the city of Jacksonville. They expect to start construction once the permits have been received, construction should take about 14-16 months. There was a comment concerning needing better communication from the Board. A resident asked about the Boggy Branch meeting minutes on the site.

**FOURTH ORDER OF BUSINESS**

**Adjournment**

There were no additional items to discuss. Ms. Carvalho requested a motion to adjourn.

ON MOTION by Ms. White, seconded by Mr. Stowers, with all in favor, the July 20, 2023 Board of Supervisors' Meeting of the Boggy Branch Community Development District was adjourned at 1:00 p.m.

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Secretary/Assistant Secretary

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Chairperson/Vice Chairperson



**BOGGY BRANCH  
COMMUNITY DEVELOPMENT DISTRICT**

FY 2023 Audit Engagement Letter



# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

772/461-6120 // 461-1155  
FAX: 772/468-9278

August 29, 2023

Boggy Branch Community Development District  
PFM Group Consulting, LLC  
3501 Quadrangle Blvd, Suite 270  
Orlando, FL 32817

## **The Objective and Scope of the Audit of the Financial Statements**

You have requested that Berger, Toombs, Elam, Gaines and Frank (“we”) audit the financial statements of Boggy Branch Community Development District, (the “District”), which comprise governmental activities and each major fund as of and for the year ended September 30, 2023, which collectively comprise the basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter for the year ending September 30, 2023.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

## **The Responsibilities of the Auditor**

We will conduct our audit in accordance with (GAAS). Those standards require that we comply with applicable ethical requirements. As part of an audit in accordance with GAAS, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Fort Pierce / Stuart

Boggy Branch Community Development District  
August 29, 2023  
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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for the reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS.

We will maintain our independence in accordance with the standards of the American Institute of Certified Public Accountants and Generally Accepted Governmental Auditing Standards.

Boggy Branch Community Development District  
August 29, 2023  
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## **The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework**

Management is responsible for:

1. Identifying and ensuring that the District complies with the laws and regulations applicable to its activities, and for informing us about all known violations of such laws or regulations, other than those that are clearly inconsequential;
2. The design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements; and
3. Informing us of its knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, analysts, regulators, short sellers, vendors, customers or others.

The Board is responsible for informing us of its views about the risks of fraud within the entity, and its knowledge of any fraud or suspected fraud affecting the entity.

Our audit will be conducted on the basis that management acknowledges and understands that it has responsibility:

1. To evaluate subsequent events through the date the financial statements are issued or available to be issued, and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that it will not conclude on subsequent events earlier than the date of the management representation letter referred to below;
2. For the design, implementation and maintenance of internal control relevant to the preparations of fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and
3. To provide us with:
  - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including information relevant to disclosures;
  - b. Draft financial statements, including information relevant to their preparation and fair presentation, when needed to allowed for the completion of the audit in accordance with the proposed timeline;

Boggy Branch Community Development District  
August 29, 2023  
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- c. Additional information that we may request from management for the purpose of the audit; and
- d. Unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit, including among other items:

1. That management has fulfilled its responsibilities as set out in the terms of this engagement letter; and
2. That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

## **Reporting**

We will issue a written report upon completion of our audit of Cedar Point Community Development District's financial statements. Our report will be addressed to the Board of Cedar Point Community Development District. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

## **Records and Assistance**

During the course of our engagement, we may accumulate records containing data that should be reflected in the of Cedar Point Community Development District books and records. The District will determine that all such data, if necessary, will be so reflected. Accordingly, the District will not expect us to maintain copies of such records in our possession.

The assistance to be supplied, including the preparation of schedules and analyses of accounts, has been discussed and coordinated with Amy Champagne. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report, which must be completed and filed with the Auditor General within nine (9) months after the end of the fiscal year. If the information is timely provided, the District shall receive a draft by May 15, 2024, and if the draft is timely reviewed by Management, the District shall receive the final audit by June 15, 2024.

## **Other Relevant Information**

In accordance with Government Auditing Standards, a copy of our most recent peer review report has been provided to you, for your information.

Boggy Branch Community Development District  
August 29, 2023  
Page 5

Either party may unilaterally terminate this agreement, with or without cause, upon sixty (60) days written notice subject to the condition that the District will pay all invoices for services rendered prior to the date of termination.

### **Fees, Costs and Access to Workpapers**

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Invoices for fees will be submitted in sufficient detail to demonstrate compliance with the terms of this engagement. Billings are due upon submission. Our fee for the services described in this letter for the year ending September 30, 2023 will not exceed \$2,975, unless the scope of the engagement is changed, the assistance which of Boggy Branch Community Development District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. All other provisions of this letter will survive any fee adjustment.

In the event we are requested or authorized by of Boggy Branch Community Development District or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for of Boggy Branch Community Development District, of Boggy Branch Community Development District will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

The audit documentation for this engagement is the property of Berger, Toombs, Elam, Gaines, & Frank and constitutes confidential information. However, you acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the audit documentation upon their request and that we shall maintain the audit documentation for a period of at least three years after the date of the report, or for a longer period if we are requested to do so by the cognizant or oversight agency.

Access to requested documentation will be provided under the supervision of Berger, Toombs, Elam, Gaines, & Frank audit personnel and at a location designated by our Firm.

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### **Information Security – Miscellaneous Terms**

Berger, Toombs, Elam, Gaines & Frank is committed to the safe and confidential treatment of Boggy Branch Community Development District's proprietary information. Berger, Toombs, Elam, Gaines & Frank is required to maintain the confidential treatment of client information in accordance with relevant industry professional standards which govern the provision of services described herein. of Boggy Branch Community Development District agrees that it will not provide Berger, Toombs, Elam, Gaines & Frank with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of Boggy Branch Community Development District's information, including the use of collaborate sites to ensure the safe transfer of data between the parties.

If any term or provision of this engagement letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken and all other terms and provisions will remain in full force and effect.

Because Berger, Toombs, Elam, Gaines & Frank will rely on of Boggy Branch Community Development District and its management and Board of Supervisors to discharge the foregoing responsibilities, of Boggy Branch Community Development District holds harmless and releases Berger, Toombs, Elam, Gaines & Frank, its partners, and employees from all claims, liabilities, losses and costs arising in circumstances where there has been a known misrepresentation by a member of Boggy Branch Community Development District's management, which has caused, in any respect, Berger, Toombs, Elam, Gaines & Frank's breach of contract or negligence. This provision shall survive the termination of this arrangement for services.

This letter constitutes the complete and exclusive statement of agreement between Berger, Toombs, Elam, Gaines, & Frank and of Boggy Branch Community Development District, superseding all proposals, oral or written, and all other communications, with respect to the terms of the engagement between the parties.



Berger, Toombs, Elam,  
Gaines & Frank  
Certified Public Accountants PL

Boggy Branch Community Development District  
August 29, 2023  
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Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

Sincerely,

*Berger Toombs Elam  
Gaines + Frank*

BERGER, TOOMBS, ELAM, GAINES & FRANK  
J. W. Gaines, CPA

Confirmed on behalf of the addressee:

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6815 Dairy Road  
Zephyrhills, FL 33542

813.788.2155  
[BodinePerry.com](http://BodinePerry.com)

### Report on the Firm's System of Quality Control

To the Partners of  
Berger, Toombs, Elam, Gaines & Frank, CPAs, PL  
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

November 30, 2022

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL (the firm), in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [aicpa.org/prsummary](http://aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

#### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

#### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

#### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

#### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PLC, has received a peer review rating of *pass*.



Bodine Perry

(BERGER\_REPORT22)

**ADDENDUM TO ENGAGEMENT LETTER  
BOGGY BRANCH COMMUNITY DEVELOPMENT DISTRICT  
DATED AUGUST 29, 2023**

**Public Records.** Auditor shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

- a. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
- b. Upon the request of the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law; and
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the Auditor does not transfer the records to the District; and
- d. Upon completion of the Agreement, transfer, at no cost to the District, all public records in possession of the Auditor or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Auditor transfers all public records to the District upon completion of the Agreement, the Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the Auditor keeps and maintains public records upon completion of the Agreement, the Auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

Auditor acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in possession of the Auditor, the Auditor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Auditor acknowledges that should Auditor fail to provide the public records to the District within a reasonable time, Auditor may be subject to penalties pursuant to Section 119.10, Florida Statutes.

**IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT/CONTRACT, THE AUDITOR MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:**

**PFM GROUP CONSULTING, LLC  
3501 QUADRANGLE BLVD, SUITE 270  
ORLANDO, FL 32817  
TELEPHONE: 407-382-3256**

**Auditor:**  -

**District: Boggy Branch  
Community Development District**

**Title: Director**

**Title:** \_\_\_\_\_

**Date: August 29, 2023**

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

**BOGGY BRANCH  
COMMUNITY DEVELOPMENT DISTRICT**

FY 2024 DM Fee Agreement



July 1, 2023

Ms. Kelly White  
Chairperson of the Board of Supervisors  
Boggy Branch Community Development District  
3501 Quadrangle Boulevard, Suite 270  
Orlando, FL 32817

Dear Ms. White:

**pfm**

3501 Quadrangle Blvd.  
Suite 270  
Orlando, FL 32817  
407.723.5900

[pfm.com](http://pfm.com)

Thank you for the opportunity to continue serving as District Manager to the Boggy Branch Community Development District (the "District"). The agreement in place between our firm and the District dated July 1, 2021 provides for the review and adjustment annually of our fees pursuant to the District's annual budget process. We are respectfully requesting a fee increase from \$25,000 to \$27,500 for the year.

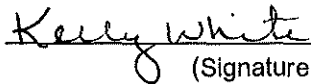
Please note this change will be effective on the billing for October 2023, in conjunction with the District's new Fiscal Year.

Provided the changes are acceptable, please have an authorized official of the District sign and return a copy of this letter to us to acknowledge the increase.

Sincerely,  
**PFM GROUP CONSULTING LLC**

  
Senior District Manager

Accepted by:

  
\_\_\_\_\_  
(Signature)

**Kelly White**

\_\_\_\_\_  
(Print Name)

9/6/23

\_\_\_\_\_  
(Date)

**BOGGY BRANCH  
COMMUNITY DEVELOPMENT DISTRICT**

England, Thims & Miller WA No.15 for  
General Consulting Engineering Services

**BOGGY BRANCH COMMUNITY DEVELOPMENT DISTRICT  
WORK AUTHORIZATION NO. 15  
2023/2024 GENERAL CONSULTING ENGINEERING SERVICES**

**Scope of Work**

England, Thims & Miller, Inc. shall provide general consulting engineering services for the Boggy Branch Community Development District as directed by the Board of Supervisors or their designee. General consulting services shall include, but not be limited to:

- |   |   |
|---|---|
| 1. Attending Meetings   | 5. Development and Analysis of District Projects        |
| 2. Preparation of Engineering Reports and Studies             | 6. Operation and Maintenance Inspections                |
| 3. Preparation of Cost Estimates and Budgets                  | 7. Prepare Presentation Documents for District Meetings |
| 4. Technical Support for Community Development District Staff |   |

The outlined services shall be performed on a time and material basis at the currently approved rate and expense schedule. The estimated fee shall not be exceeded without further authorization. This estimated fee is not a guaranteed maximum cost.

**ESTIMATED FEE .....\$10,000.00**

**Basis of Estimated Fee (12 Months)**

**ENGLAND-THIMS & MILLER, INC.  
HOURLY FEE SCHEDULE – 2023\***

<u>POSITION</u>	<u>HOURLY RATE</u>
CEO/CSO.....	\$400.00 /Hr.
President.....	\$350.00 /Hr.
Executive Vice President.....	\$335.00 /Hr.
Vice President .....	\$260.00 /Hr.
Senior Engineer/ Senior Project Manager.....	\$215.00 /Hr.
Project Manager.....	\$200.00 /Hr.
Director.....	\$185.00 /Hr.
Engineer.....	\$175.00 /Hr.
Assistant Project Manager .....	\$155.00 /Hr.
Senior Planner /Planning Manager.....	\$200.00 /Hr.
Senior Environmental Scientist.....	\$215.00 /Hr.
Planner.....	\$163.00 /Hr.
CEI Senior Project Engineer.....	\$230.00 /Hr.
CEI Project Manager/Project Administrator.....	\$184.00 /Hr.
CEI Senior Inspector.....	\$163.00 /Hr.
CEI Inspector .....	\$132.00 /Hr.
Senior Landscape Architect.....	\$184.00 /Hr.
Landscape Architect.....	\$165.00 /Hr.
Senior Technician/Senior Specialist.....	\$163.00 /Hr.
GIS Program Manager.....	\$180.00 /Hr.
GIS Analyst .....	\$140.00 /Hr.
GIS Consultant.....	\$150.00 /Hr.
Senior Engineering Designer / Senior LA Designer.....	\$160.00 /Hr.
Engineering Intern .....	\$140.00 /Hr.
Engineering/Landscape Designer.....	\$140.00 /Hr.
CADD/GIS Technician.....	\$132.00 /Hr.
Project Coordinator / CSS.....	\$100.00 /Hr.
Administrative Support.....	\$95.00 /Hr.

\*ETM's standard hourly billing rates are reevaluated annually prior to the beginning of the calendar year.

Cost such as subconsultants, printing, telephone, delivery service, mileage and travel shall be invoiced at direct costs plus 15%.


**Time of Performance**

Services rendered will commence upon District approval and will be completed on or before September 30, 2024.

**Approval**

Submitted by:   
England, Thims & Miller, Inc.

Date: 9/7/2023

Approved by:   
Boggy Branch Community Development District

Date: 9/11/23



**BOGGY BRANCH  
COMMUNITY DEVELOPMENT DISTRICT**

Ryals Creek Interlocal Agreement  
Discussion

**BOGGY BRANCH  
COMMUNITY DEVELOPMENT DISTRICT**

Requisitions No. 198 – 201

**FORM OF REQUISITION  
BOGGY BRANCH COMMUNITY DEVELOPMENT DISTRICT  
SPECIAL ASSESSMENT BONDS, SERIES 2021**

The undersigned, a Responsible Officer of the Boggy Branch Community Development District (the "Issuer") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture from the Issuer to U.S. Bank National Association, as trustee (the "Trustee"), dated as of January 1, 2021, as supplemented by that certain First Supplemental Trust Indenture dated as of January 1, 2021, (collectively, the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

- (A) Requisition Number: 198
- (B) Name of Payee: **CORE & MAIN**  
**Payment/wire instructions:**  
**CORE & MAIN LP**  
**WIRE INSTRUCTIONS**  
Bank: Bank of America  
Bank Address: 222 Broadway, New York, NY 10038  
Account Name: CORE & MAIN, LP  
Checking Account#: 3756670095  
ABA# for Wire: 026009593  
Swift Code: BOFAUS3N  
Please include company name as reference and the invoice number.  
achpayment@coreandmain.com  
SSN or EIN 03-0550887  
Customer Number: 252417
- (C) Amount Payable: \$ 494,722.52
- (D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments, or, state Costs of Issuance, if applicable):  
**Owner Direct Purchase of Materials for Seven Pines Phase 1C**
- (E) Amount, if any, that is used for a Deferred Cost:
- (F) Fund or Account from which disbursement to be made: Special Assessment Bonds, Series 2021

The undersigned certifies that:

1.  obligations in the stated amount set forth above have been incurred by the Issuer,  
or  
 this requisition is for Costs of Issuance payable from the Acquisition and Construction Fund that have not previously been paid;
2. each disbursement set forth above is a proper charge against the Acquisition and Construction Fund;
3. each disbursement set forth above was incurred in connection with the acquisition and/or construction of the Project;

4. each disbursement represents a Cost of the Project which has not previously been paid.

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

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

Originals or copies of the invoice(s) from the vendor of the property acquired or the services rendered, or other appropriate documentation of costs paid, with respect to which disbursement is hereby requested are on file with the Issuer.

**BOGGY BRANCH COMMUNITY  
DEVELOPMENT DISTRICT**

By: Kelly White  
Responsible Officer

**CONSULTING ENGINEER'S APPROVAL  
FOR NON-COST OF ISSUANCE REQUESTS ONLY**

If this requisition is for a disbursement for other than Costs of Issuance, the undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the Project with respect to which such disbursement is being made; and (iii) the report of the Consulting Engineer, as such report shall have been amended or modified on the date hereof.

Scott A. Wild  
Consulting Engineer

July 20, 2023

**FORM OF REQUISITION  
BOGGY BRANCH COMMUNITY DEVELOPMENT DISTRICT  
SPECIAL ASSESSMENT BONDS, SERIES 2021**

The undersigned, a Responsible Officer of the Boggy Branch Community Development District (the "Issuer") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture from the Issuer to U.S. Bank National Association, as trustee (the "Trustee"), dated as of January 1, 2021, as supplemented by that certain First Supplemental Trust Indenture dated as of January 1, 2021, (collectively, the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

- (A) Requisition Number: **199**
  
- (B) Name of Payee: **ETM Surveying & Mapping, Inc.**  
WIRE INSTRUCTIONS: First Citizens Bank  
ABA Routing No.: 053100300  
Account No.: 009061592282
  
- (C) Amount Payable: **\$ 3,570.00**
  
- (D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments, or, state Costs of Issuance, if applicable): **SEQ Residential Ph 1B – Platting Services – Invoice 0023298 (June 2023)**
  
- (E) Amount, if any, that is used for a Deferred Cost:
  
- (F) Fund or Account from which disbursement to be made: **Special Assessments, Series 2021**

The undersigned hereby certifies that:

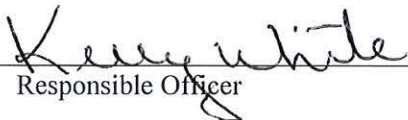
- 1.  obligations in the stated amount set forth above have been incurred by the Issuer,  
or  
 this requisition is for Costs of Issuance payable from the Acquisition and Construction Fund that have not previously been paid;
- 2. each disbursement set forth above is a proper charge against the Acquisition and Construction Fund;
- 3. each disbursement set forth above was incurred in connection with the acquisition and/or construction of the Project;
- 4. each disbursement represents a Cost of the Project which has not previously been paid.

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

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

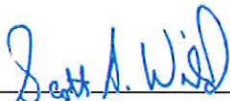
Originals or copies of the invoice(s) from the vendor of the property acquired or the services rendered, or other appropriate documentation of costs paid, with respect to which disbursement is hereby requested are on file with the Issuer.

**BOGGY BRANCH COMMUNITY  
DEVELOPMENT DISTRICT**

By:   
Responsible Officer

**CONSULTING ENGINEER'S APPROVAL  
FOR NON-COST OF ISSUANCE REQUESTS ONLY**

If this requisition is for a disbursement for other than Costs of Issuance, the undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the Project with respect to which such disbursement is being made; and (iii) the report of the Consulting Engineer, as such report shall have been amended or modified on the date hereof.

  
Consulting Engineer

Date: July 21, 2023

**FORM OF REQUISITION  
BOGGY BRANCH COMMUNITY DEVELOPMENT DISTRICT  
SPECIAL ASSESSMENT BONDS, SERIES 2021**

The undersigned, a Responsible Officer of the Boggy Branch Community Development District (the "Issuer") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture from the Issuer to U.S. Bank National Association, as trustee (the "Trustee"), dated as of January 1, 2021, as supplemented by that certain First Supplemental Trust Indenture dated as of January 1, 2021, (collectively, the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

- (A) Requisition Number: 200
- (B) Name of Payee: Vallencourt Construction Co., Inc.

**ACH & Wire Instructions:**

Receiving Bank: Synovus Bank  
1148 Broadway  
Columbus, GA 31901  
ABA Routing Number: 061100606  
Beneficiary Name: Vallencourt Construction Co, Inc.  
449 Center St. Green Cove Springs, FL 32043  
Account Number: 1011287909

- (C) Amount Payable: \$ 161,271.45
- (D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments, or, state Costs of Issuance, if applicable): **Seven Pines, Phase 1A & 1B - Pay Request No. 30 (July 2023)**
- (E) Amount, if any, that is used for a Deferred Cost:

(F) Fund or Account from which disbursement to be made: **Special Assessment Bonds, Series**  
The undersigned hereby certifies that:

1.  obligations in the stated amount set forth above have been incurred by the Issuer,  
or

this requisition is for Costs of Issuance payable from the Acquisition and Construction Fund that have not previously been paid;

2. each disbursement set forth above is a proper charge against the Acquisition and Construction Fund;

3. each disbursement set forth above was incurred in connection with the acquisition and/or construction of the Project;

4. each disbursement represents a Cost of the Project which has not previously been paid.

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

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

Originals or copies of the invoice(s) from the vendor of the property acquired or the services rendered, or other appropriate documentation of costs paid, with respect to which disbursement is hereby requested are on file with the Issuer.

**BOGGY BRANCH COMMUNITY  
DEVELOPMENT DISTRICT**

By: Keely White  
Responsible Officer

**CONSULTING ENGINEER'S APPROVAL  
FOR NON-COST OF ISSUANCE REQUESTS ONLY**

If this requisition is for a disbursement for other than Costs of Issuance, the undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the Project with respect to which such disbursement is being made; and (iii) the report of the Consulting Engineer, as such report shall have been amended or modified on the date hereof.

Scott A. Wild  
Consulting Engineer

Date: July 28, 2023



**FORM OF REQUISITION  
BOGGY BRANCH COMMUNITY DEVELOPMENT DISTRICT  
SPECIAL ASSESSMENT BONDS, SERIES 2021**

The undersigned, a Responsible Officer of the Boggy Branch Community Development District (the "Issuer") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture from the Issuer to U.S. Bank National Association, as trustee (the "Trustee"), dated as of January 1, 2021, as supplemented by that certain First Supplemental Trust Indenture dated as of January 1, 2021, (collectively, the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

- (A) Requisition Number: **201**
- (B) Name of Payee: **Vallencourt Construction Co., Inc.**

**ACH & Wire Instructions:**  
Receiving Bank: Synovus Bank  
1148 Broadway  
Columbus, GA 31901  
ABA Routing Number: 061100606  
Beneficiary Name: Vallencourt Construction Co, Inc.  
449 Center St. Green Cove Springs, FL 32043  
Account Number: 1011287909

- (C) Amount Payable: **\$ 903,034.15**
- (D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments, or, state Costs of Issuance, if applicable): **Seven Pines, Phase 1C - Pay Request No. 1 (July 2023)**
- (E) Amount, if any, that is used for a Deferred Cost:
- (F) Fund or Account from which disbursement to be made: **Special Assessment Bonds, Series**  
The undersigned hereby certifies that:

1.  obligations in the stated amount set forth above have been incurred by the Issuer,  
or

this requisition is for Costs of Issuance payable from the Acquisition and Construction Fund that have not previously been paid;

2. each disbursement set forth above is a proper charge against the Acquisition and Construction Fund;

3. each disbursement set forth above was incurred in connection with the acquisition and/or construction of the Project;

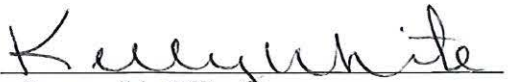
4. each disbursement represents a Cost of the Project which has not previously been paid.

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

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

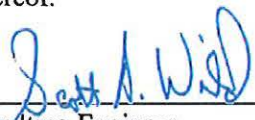
Originals or copies of the invoice(s) from the vendor of the property acquired or the services rendered, or other appropriate documentation of costs paid, with respect to which disbursement is hereby requested are on file with the Issuer.

**BOGGY BRANCH COMMUNITY  
DEVELOPMENT DISTRICT**

By:   
Responsible Officer

**CONSULTING ENGINEER'S APPROVAL  
FOR NON-COST OF ISSUANCE REQUESTS ONLY**

If this requisition is for a disbursement for other than Costs of Issuance, the undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the Project with respect to which such disbursement is being made; and (iii) the report of the Consulting Engineer, as such report shall have been amended or modified on the date hereof.

  
Consulting Engineer

Date: July 31, 2023

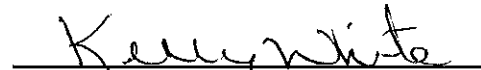
**BOGGY BRANCH  
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorizations Nos. 87 – 96

**BOGGY BRANCH  
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 87  
6/15/2023

Item No.	Vendor	Invoice Number	General Fund FY 2023
1	<b>England-Thims &amp; Miller</b> Engineering Services Through 05/29/2023	0208752	\$ 67.50
2	<b>PFM Group Consulting</b> District Management Fee: Jun 2023 FedEx: May 2023	DM-06-2023-05 OE-EXP-06-2023-06	\$ 2,083.33 \$ 0.60
Subtotal			\$ 2,151.43
<b>TOTAL</b>			<b>\$ 2,151.43</b>


  
Board Member

Please Return To:  
Boggy Branch CDD  
c/o PFM Group Consulting, LLC  
3501 Quadrangle Blvd. Ste. 270  
Orlando, FL 32817

**BOGGY BRANCH  
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 88  
6/29/2023

Item No.	Vendor	Invoice Number	General Fund FY 2023
1	Berger, Toombs, Elam, Gaines & Frank Audit FY 2022	363294	\$ 2,850.00
Subtotal			\$ 2,850.00
<b>TOTAL</b>			<b>\$ 2,850.00</b>

  
\_\_\_\_\_  
Board Member

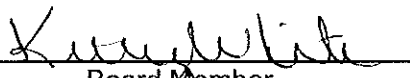
Please Return To:  
Boggy Branch CDD  
c/o PFM Group Consulting, LLC  
3501 Quadrangle Blvd. Ste. 270  
Orlando, FL 32817

**BOGGY BRANCH  
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 89  
7/7/2023

Item No.	Vendor	Invoice Number	General Fund FY 2023
1	<b>Jacksonville Daily Record</b> Legal Advertising on 06/29/23	23-04171D	\$ 238.25
Subtotal			\$ 238.25
<b>TOTAL</b>			<b>\$ 238.25</b>

*Venessa Ripoll*

  
Board Member

Please Return To:  
Boggy Branch CDD  
c/o PFM Group Consulting, LLC  
3501 Quadrangle Blvd. Ste. 270  
Orlando, FL 32817

**BOGGY BRANCH  
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 90  
7/14/2023

Item No.	Vendor	Invoice Number	General Fund FY 2023
1	<b>JEA (paid online)</b> 5211 Lacebark Pine (various); 05/19/23-06/2'	Acct: 1832950202	\$ 9,390.97
2	<b>PFM Group Consulting</b> Disclosure Fee S2021: 04/01/22-06/30/23	125954	\$ 1,250.00
3	<b>Waste Pro (paid online)</b> Acct: 172471; Jul 2023 Service	1905864	\$ 1,972.70
Subtotal			\$ 12,613.67
<b>TOTAL</b>			<b>\$ 12,613.67</b>

  
Board Member

Please Return To:  
Boggy Branch CDD  
c/o PFM Group Consulting, LLC  
3501 Quadrangle Blvd. Ste. 270  
Orlando, FL 32817

**BOGGY BRANCH  
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 91  
7/20/2023

Item No.	Vendor	Invoice Number	General Fund FY 2023
1	<b>England-Thims &amp; Miller</b> Engineering Services Through 07/01/2023	0208945	\$ 90.00
2	<b>The Landscape Design Group of North Florida</b> Landscape Maintenance: July 2023	36431	\$ 7,783.67
	Seven Pines <del>Water Usage</del> <i>Replaced Plants</i> <i>damaged in 2022/23 winter</i>	35864	\$ 4,405.95
Subtotal			\$ 12,279.62
<b>TOTAL</b>			<b>\$ 12,279.62</b>

*Vivian Carvalho*

*Kerry White*  
\_\_\_\_\_  
Board Member

Please Return To:  
Boggy Branch CDD  
c/o PFM Group Consulting, LLC  
3501 Quadrangle Blvd. Ste. 270  
Orlando, FL 32817



**BOGGY BRANCH  
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 92  
8/4/2023

Item No.	Vendor	Invoice Number	General Fund FY 2023
1	<b>England-Thims &amp; Miller</b> Engineering Services Through 07/29/2023	209383	\$ 626.50
2	<b>JEA (paid online)</b> 5211 Lacebark Pine (various); 06/21/23-07/24/23	Acct: 1832950202	\$ 8,016.97
3	<b>Kutak Rock</b> District Counsel Through 06/30/23	3254279	\$ 1,668.00
4	<b>PFM Group Consulting</b> Postage: June 2023	OE-EXP-07-2023-07	\$ 6.85
5	<b>VGlobalTech</b> Monthly Website Fee: June 2023	5100	\$ 135.00
<b>TOTAL</b>			<b>\$ 10,453.32</b>

  
\_\_\_\_\_  
Board Member

Please Return To:  
Boggy Branch CDD  
c/o PFM Group Consulting, LLC  
3501 Quadrangle Blvd. Ste. 270  
Orlando, FL 32817

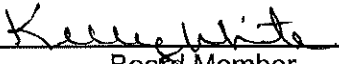
**BOGGY BRANCH  
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 93

8/10/2023

Item No.	Vendor	Invoice Number	General Fund FY 2023
1	<b>PFM Group Consulting</b> District Management Fee: July 2023	DM-07-2023-05	\$ 2,083.33
<b>TOTAL</b>			<b>\$ 2,083.33</b>

*Venessa Ripoll*

  
Board Member

Please Return To:  
Boggy Branch CDD  
c/o PFM Group Consulting, LLC  
3501 Quadrangle Blvd. Ste. 270  
Orlando, FL 32817

**BOGGY BRANCH  
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 94  
8/31/2023

Item No.	Vendor	Invoice Number	General Fund FY 2023
1	<b>Kutak Rock</b> District Counsel Through 07/31/23	3268487	\$ 536.00
2	<b>The Lake Doctors</b> Lake Maintenance: August 2023	1826047	\$ 903.00
3	<b>The Landscape Design Group of North Florida</b> Landscape Maintenance: June 2023	36260	\$ 7,783.67
	Landscape Maintenance: August 2023	36681	\$ 7,783.67
	Lake Banks Mowing/Bushhogging	36712	\$ 1,190.00
	Lake Banks Mowing/Bushhogging	36713	\$ 1,190.00
4	<b>PFM Group Consulting</b> District Management Fee: August 2023	DM-08-2023-05	\$ 2,083.33
5	<b>Waste Pro (paid online)</b> Acct: 172471; August 2023 Service	1987120	\$ 1,957.27
<b>TOTAL</b>			<b>\$ 23,426.94</b>

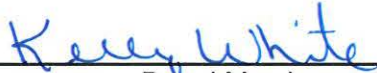
  
Board Member

Please Return To:  
Boggy Branch CDD  
c/o PFM Group Consulting, LLC  
3501 Quadrangle Blvd. Ste. 270  
Orlando, FL 32817

**BOGGY BRANCH  
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 95  
9/8/2023

Item No.	Vendor	Invoice Number	General Fund FY 2023
1	<b>JEA (paid online)</b> 5211 Lacebark Pine (various); 07/20/23-08/21/23	Acct: 1832950202	\$ 3,561.86
2	<b>PFM Group Consulting</b> Postage: July 2023	OE-EXP-08-2023-05	\$ 3.14
<b>TOTAL</b>			<b>\$ 3,565.00</b>

  
\_\_\_\_\_  
Board Member

Please Return To:  
Boggy Branch CDD  
c/o PFM Group Consulting, LLC  
3501 Quadrangle Blvd. Ste. 270  
Orlando, FL 32817

**BOGGY BRANCH  
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 96

9/15/2023

Item No.	Vendor	Invoice Number	General Fund FY 2023
1	<b>England-Thims &amp; Miller</b> Engineering Services Through 08/26/2023	209886	\$ 135.00
2	<b>The Lake Doctors</b> Lake Maintenance: September 2023	1826048	\$ 903.00
3	<b>PFM Group Consulting</b> District Management Fee: September 2023	DM-09-2023-05	\$ 2,083.37
4	<b>Waste Pro (paid online)</b> Acct: 172471; September 2023 Service	2068630	\$ 3,616.79
<b>TOTAL</b>			<b>\$ 6,738.16</b>

*Vivian Carvalho*

*Kenny White*  
Board Member

Please Return To:  
Boggy Branch CDD  
c/o PFM Group Consulting, LLC  
3501 Quadrangle Blvd. Ste. 270  
Orlando, FL 32817

**BOGGY BRANCH  
COMMUNITY DEVELOPMENT DISTRICT**

District Financial Statements

**Boggy Branch CDD**  
Statement of Financial Position  
As of 9/30/2023

	General Fund	Debt Service Fund	Capital Projects Fund	Long Term Debt	Total
<b><u>Assets</u></b>					
<b><u>Current Assets</u></b>					
General Checking Account	\$151,461.57				\$151,461.57
Prepaid Expenses	1,346.88				1,346.88
Assessments Receivable		\$257,212.00			257,212.00
Debt Service Reserve 2021 Bond		831,971.84			831,971.84
Revenue 2021 Bond		1,248.32			1,248.32
Acquisition/Construction 2021 Bond			\$34,295.57		34,295.57
Total Current Assets	<u>\$152,808.45</u>	<u>\$1,090,432.16</u>	<u>\$34,295.57</u>	<u>\$0.00</u>	<u>\$1,277,536.18</u>
<b><u>Investments</u></b>					
Amount Available in Debt Service Funds				\$833,220.16	\$833,220.16
Amount To Be Provided				13,426,779.84	13,426,779.84
Total Investments		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$14,260,000.00</u>	<u>\$14,260,000.00</u>
<b>Total Assets</b>	<b><u>\$152,808.45</u></b>	<b><u>\$1,090,432.16</u></b>	<b><u>\$34,295.57</u></b>	<b><u>\$14,260,000.00</u></b>	<b><u>\$15,537,536.18</u></b>
<b><u>Liabilities and Net Assets</u></b>					
<b><u>Current Liabilities</u></b>					
Accounts Payable	\$11,184.67				\$11,184.67
Due to Developer	12,000.00				12,000.00
Deferred Revenue		\$257,212.00			257,212.00
Retainage Payable			\$937,768.91		937,768.91
Total Current Liabilities	<u>\$23,184.67</u>	<u>\$257,212.00</u>	<u>\$937,768.91</u>	<u>\$0.00</u>	<u>\$1,218,165.58</u>
<b><u>Long Term Liabilities</u></b>					
Revenue Bonds Payable - Long-Term				\$14,260,000.00	\$14,260,000.00
Total Long Term Liabilities		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$14,260,000.00</u>	<u>\$14,260,000.00</u>
<b>Total Liabilities</b>	<b><u>\$23,184.67</u></b>	<b><u>\$257,212.00</u></b>	<b><u>\$937,768.91</u></b>	<b><u>\$14,260,000.00</u></b>	<b><u>\$15,478,165.58</u></b>
<b><u>Net Assets</u></b>					
Net Assets, Unrestricted	(\$1,797.00)				(\$1,797.00)
Net Assets - General Government	(689.14)				(689.14)
Current Year Net Assets - General	132,109.92				132,109.92
Net Assets, Unrestricted		\$1,091,204.73			1,091,204.73
Current Year Net Assets, Unrestricted		(257,984.57)			(257,984.57)
Net Assets, Unrestricted			(\$740,990.92)		(740,990.92)
Current Year Net Assets, Unrestricted			(162,482.42)		(162,482.42)
<b>Total Net Assets</b>	<b><u>\$129,623.78</u></b>	<b><u>\$833,220.16</u></b>	<b><u>(\$903,473.34)</u></b>	<b><u>\$0.00</u></b>	<b><u>\$59,370.60</u></b>
<b>Total Liabilities and Net Assets</b>	<b><u>\$152,808.45</u></b>	<b><u>\$1,090,432.16</u></b>	<b><u>\$34,295.57</u></b>	<b><u>\$14,260,000.00</u></b>	<b><u>\$15,537,536.18</u></b>

**Boggy Branch CDD**  
**Statement of Activities**  
As of 9/30/2023

	General Fund	Debt Service Fund	Capital Projects Fund	Long Term Debt	Total
<b><u>Revenues</u></b>					
Off-Roll Assessments	\$433,914.00				\$433,914.00
Developer Contributions	7,491.70				7,491.70
Other Income & Other Financing Sources	60.00				60.00
Off-Roll Assessments		\$571,088.00			571,088.00
Inter-Fund Group Transfers In		(28,253.94)			(28,253.94)
Developer Contributions			\$5,541,543.08		5,541,543.08
Inter-Fund Transfers In			28,253.94		28,253.94
<b>Total Revenues</b>	<b>\$441,465.70</b>	<b>\$542,834.06</b>	<b>\$5,569,797.02</b>	<b>\$0.00</b>	<b>\$6,554,096.78</b>
<b><u>Expenses</u></b>					
Public Officials Insurance	\$2,504.00				\$2,504.00
Trustee Services	4,040.63				4,040.63
Management	25,000.00				25,000.00
Engineering	3,439.00				3,439.00
Disclosure Agent	5,000.00				5,000.00
District Counsel	7,630.03				7,630.03
Audit	2,850.00				2,850.00
Ryals Creek Interlocal Agreement	45,441.13				45,441.13
Postage & Shipping	17.40				17.40
Legal Advertising	930.01				930.01
Miscellaneous	1,570.17				1,570.17
Web Site Maintenance	3,030.00				3,030.00
Dues, Licenses, and Fees	175.00				175.00
Water	125,054.52				125,054.52
Dumpster	15,347.25				15,347.25
General Liability Insurance	3,059.00				3,059.00
Lake Maintenance	1,806.00				1,806.00
Landscaping Maintenance & Material	58,055.69				58,055.69
Landscape Improvements	4,405.95				4,405.95
Principal Payment		\$310,000.00			310,000.00
Interest Payments		522,175.00			522,175.00
Engineering			\$96,151.82		96,151.82
Capital Expenditures			5,637,517.65		5,637,517.65
<b>Total Expenses</b>	<b>\$309,355.78</b>	<b>\$832,175.00</b>	<b>\$5,733,669.47</b>	<b>\$0.00</b>	<b>\$6,875,200.25</b>
<b><u>Other Revenues (Expenses) &amp; Gains (Losses)</u></b>					
Interest Income		\$31,356.37			\$31,356.37
Interest Income			\$1,390.03		1,390.03
<b>Total Other Revenues (Expenses) &amp; Gains (Losses)</b>	<b>\$0.00</b>	<b>\$31,356.37</b>	<b>\$1,390.03</b>	<b>\$0.00</b>	<b>\$32,746.40</b>
<b>Change In Net Assets</b>	<b>\$132,109.92</b>	<b>(\$257,984.57)</b>	<b>(\$162,482.42)</b>	<b>\$0.00</b>	<b>(\$288,357.07)</b>
<b>Net Assets At Beginning Of Year</b>	<b>(\$2,486.14)</b>	<b>\$1,091,204.73</b>	<b>(\$740,990.92)</b>	<b>\$0.00</b>	<b>\$347,727.67</b>
<b>Net Assets At End Of Year</b>	<b>\$129,623.78</b>	<b>\$833,220.16</b>	<b>(\$903,473.34)</b>	<b>\$0.00</b>	<b>\$59,370.60</b>



**Boggy Branch Community Development District**  
 Budget to Actual  
 For the Month Ending 9/30/23

	Actual	Year To Date Budget	Variance	FY 2023 Revised Adopted Budget
<b>Revenues</b>				
Developer Contributions	\$ 7,491.70	\$ -	\$ 7,491.70	\$ -
Assessments	433,914.00	433,914.00	0.00	433,914.00
Other Income & Other Financing Sources	60.00	0.00	60.00	0.00
<b>Net Revenues</b>	<b>\$ 441,465.70</b>	<b>\$ 433,914.00</b>	<b>\$ 7,551.70</b>	<b>\$ 433,914.00</b>
<b>Expenditures</b>				
Public Officials Insurance	\$ 2,504.00	\$ 2,620.00	\$ (116.00)	\$ 2,620.00
Trustee Fees	4,040.63	5,500.00	(1,459.37)	5,500.00
District Management	25,000.00	25,000.00	0.00	25,000.00
Engineering Fees	3,439.00	10,000.00	(6,561.00)	10,000.00
Dissemination Agent	5,000.00	5,000.00	0.00	5,000.00
District Counsel	7,630.03	20,000.00	(12,369.97)	20,000.00
Ryals Creek Interlocal Agreement	45,441.13	45,500.00	(58.87)	45,500.00
Legal Advertising	930.01	1,500.00	(569.99)	1,500.00
Postage	17.40	500.00	(482.60)	500.00
Arbitrage Rebate Calculation	0.00	750.00	(750.00)	750.00
Audit	2,850.00	3,575.00	(725.00)	3,575.00
Insurance - General Liability	3,059.00	3,202.00	(143.00)	3,202.00
Miscellaneous - bank charges	1,570.17	3,000.00	(1,429.83)	3,000.00
Website	3,030.00	2,520.00	510.00	2,520.00
Dues, Licenses & Fees	175.00	175.00	0.00	175.00
Office miscellaneous	0.00	500.00	(500.00)	500.00
Contingency	0.00	5,000.00	(5,000.00)	5,000.00
Field Management	0.00	0.00	0.00	0.00
Lake Maintenance	1,806.00	2,400.00	(594.00)	2,400.00
Landscape Maintenance	58,055.69	53,000.00	5,055.69	53,000.00
Landscape Improvements	4,405.95	5,004.00	(598.05)	5,004.00
Irrigation Repairs	0.00	5,004.00	(5,004.00)	5,004.00
Utilities	125,054.52	163,000.00	(37,945.48)	163,000.00
Fountains	0.00	980.00	(980.00)	980.00
General Maintenance	0.00	0.00	0.00	0.00
Security	0.00	0.00	0.00	0.00
Bridge	0.00	0.00	0.00	0.00
<b>Master Expenditures</b>	<b>\$ 294,008.53</b>	<b>\$ 363,730.00</b>	<b>\$ (69,721.47)</b>	<b>\$ 363,730.00</b>

**Boggy Branch Community Development District**  
 Budget to Actual  
 For the Month Ending 9/30/23

	Actual	Year To Date Budget	Variance	FY 2023 Revised Adopted Budget
Field Management	\$ -	\$ -	\$ -	\$ -
Lake Maintenance	0.00	2,200.00	(2,200.00)	2,400.00
Landscape Maintenance	0.00	13,200.00	(13,200.00)	14,400.00
Landscape Improvements	0.00	1,833.33	(1,833.33)	2,000.00
Irrigation Repairs	0.00	1,833.33	(1,833.33)	2,000.00
Utilities	0.00	19,800.00	(19,800.00)	21,600.00
Fountains	0.00	898.33	(898.33)	980.00
General Maintenance	0.00	1,837.00	(1,837.00)	2,004.00
Mowing Pond Banks	0.00	4,400.00	(4,400.00)	4,800.00
<b>Phase 1A</b>	<b>\$ -</b>	<b>\$ 46,002.00</b>	<b>\$ (46,002.00)</b>	<b>\$ 50,184.00</b>
Alley Lot Trash	\$ 15,347.25	\$ 18,333.33	\$ (2,986.08)	\$ 20,000.00
<b>Alley Lot total</b>	<b>\$ 15,347.25</b>	<b>\$ 18,333.33</b>	<b>\$ (2,986.08)</b>	<b>\$ 20,000.00</b>
<b>Total Expenses</b>	<b>\$ 309,355.78</b>	<b>\$ 428,065.33</b>	<b>\$ (118,709.55)</b>	<b>\$ 433,914.00</b>
<b>Income (Loss) from Operations</b>	<b>\$ 132,109.92</b>	<b>\$ 5,848.67</b>	<b>\$ 126,261.25</b>	<b>\$ -</b>
<b><u>Other Income (Expense)</u></b>				
Interest Income	\$ -	\$ -	-	\$ -
<b>Total Other Income (Expense)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Income (Loss)</b>	<b>\$ 132,109.92</b>	<b>\$ 5,848.67</b>	<b>\$ 126,261.25</b>	<b>\$ -</b>