

Boggy Creek Improvement District

3501 Quadrangle Boulevard, Suite 270, Orlando, FL 32817; Phone: 407-723-5900

www.boggycreekid.org

The following is the proposed agenda for the upcoming Meeting of the Board of Supervisors for the Boggy Creek Improvement District ("District"), scheduled to be held at **3:00 p.m. on Tuesday, November 18, 2025, at 6900 Tavistock Lakes Blvd., Ste 200, Orlando, FL 32827**. A quorum will be confirmed prior to the start of the meeting.

District Staff, please use the following information to join via computer or the conference line:

Phone: 1-844-621-3956 **Computer:** pfmcd.webex.com **Participant Code:** 2531 126 0013#

BOARD OF SUPERVISORS' MEETING AGENDA

Organizational Matters

- Roll Call to Confirm a Quorum
- Public Comment Period
- 1. **Consideration of the Minutes of the September 16, 2025, Board of Supervisors' Meeting** *(provided under separate cover)*

Business Matters

- 2. **Consideration of Resolution 2026-01, Adopting an Amended Budget for Fiscal Year 2025** *(Exhibit A provided under separate cover)*
- 3. **Ratification of Arbitrage Engagement Letter with LLS Tax Solutions Inc. for the Series 2023 Bonds**
- 4. **Presentation and Review of District Infrastructure Assessment Report**
- 5. **Review and Acceptance of Fiscal Year 2025 Goals, Objectives, and Performance Measures and Standards Report**
- 6. **Ratification of Egis Insurance Package for Fiscal Year 2026**
- 7. **Ratification of Non-Ad Valorem Assessment Administration Agreement for Fiscal Year 2026**
- 8. **Ratification of Operation and Maintenance Expenditures Paid in September 2025 in an amount totaling \$88,449.57** *(provided under separate cover)*
- 9. **Ratification of Operation and Maintenance Expenditures Paid in October 2025 in an amount totaling \$81,194.94** *(provided under separate cover)*
- 10. **Ratification of Requisition Nos. 494 – 496 Paid in September 2025 in an amount totaling \$8,650.50** *(provided under separate cover)*
- 11. **Ratification of Requisition Nos. 497 – 500 Paid in October 2025 in an amount totaling \$5,620.82** *(provided under separate cover)*
- 12. **Recommendation of Work Authorizations/Proposed Services** *(if applicable)*
- 13. **Review of District's Financial Position and Budget to Actual YTD** *(provided under separate cover)*

Other Business

- A. Staff Reports



1. District Counsel
 2. District Manager
 3. District Engineer
 4. Landscape Supervisor
 5. Irrigation Supervisor
 6. Construction Supervisor
- B. Supervisor Requests

Adjournment



Boggy Creek Improvement District

**Minutes of the September 16, 2025,
Board of Supervisors' Meeting**
(provided under separate cover)



Boggy Creek Improvement District

**Resolution 2026-01,
Adopting an Amended Budget for Fiscal Year 2025**
(Exhibit A provided under separate cover)

RESOLUTION 2026-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF BOGGY CREEK IMPROVEMENT DISTRICT ADOPTING AN AMENDED GENERAL FUND BUDGET FOR FISCAL YEAR 2024/2025, PROVIDING FOR APPROPRIATIONS; ADDRESSING CONFLICTS AND SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on August 20, 2024, the Board of Supervisors of Boggy Creek Improvement District (“**Board**”), adopted Resolution 2024-08 providing for the adoption of the District’s Fiscal Year 2024/2025 annual budget (“**Budget**”); and

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

WHEREAS, Chapters 189 and 190, *Florida Statutes*, and Section 3 of Resolution 2024-08 authorize the Board to amend the Budget during Fiscal Year 2024/2025 or within sixty (60) days following the end of the Fiscal Year 2024/2025; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF BOGGY CREEK IMPROVEMENT DISTRICT:

1. BUDGET AMENDMENT.

- a. The Board has reviewed the District Manager’s proposed amended Budget, copies of which are on file with the office of the District Manager and at the District’s Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. The amended Budget attached hereto as **Exhibit A** and incorporated herein by reference as further amended by the Board is hereby adopted in accordance with the provisions of Sections 190.008(2)(a) and 189.016(6), *Florida Statutes*; provided, however, that the comparative figures contained in the amended Budget as adopted by the Board (together, “**Adopted Annual Budget**”) may be further revised as deemed necessary by the District Manager to further reflect actual revenues and expenditures for Fiscal Year 2024/2025.
- c. The Adopted Annual Budget shall be maintained in the office of the District Manager and the District Records Office and identified as “The Adopted Budget

for the Boggy Creek Improvement District for the fiscal year ending September 30, 2025, as amended and adopted by the Board of Supervisors effective November 19, 2025.”

2. APPROPRIATIONS. There is hereby appropriated out of the revenues of Boggy Creek Improvement District, for the fiscal year beginning October 1, 2024, and ending September 30, 2025, the sums set forth in **Exhibit A**, to be raised by special assessments, which sums are deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the amounts set forth in **Exhibit A**.

3. CONFLICTS. This Resolution is intended to amend, in part, Resolution 2024-08, which remains in full force and effect except as otherwise provided herein. All terms of Resolution 2024-08 that are not amended by this Resolution apply to the Adopted Annual Budget as if those terms were fully set forth herein. All District resolutions or parts thereof in actual conflict with this Resolution are, to the extent of such conflict, superseded and repealed.

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

5. EFFECTIVE DATE. This Resolution shall take effect as of November 18, 2025.

Introduced, considered favorably, and adopted this 18th day of November 2025.

ATTEST:

**BOGGY CREEK IMPROVEMENT
DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A
Amended Fiscal Year 2024/2025 Budget



Boggy Creek Improvement District

**Arbitrage Engagement Letter with
LLS Tax Solutions Inc. for the Series 2023 Bonds**



LLS Tax Solutions Inc.
1645 Sun City Center Plz,
#5027
Sun City Center, FL 33571
Telephone: 850-754-0311
Email: liscott@llstax.com

October 3, 2025

Boggy Creek Improvement District
c/o PFM Group Consulting LLC
3501 Quadrangle Blvd., Suite 270
Orlando, Florida 32817

Thank you for choosing LLS Tax Solutions Inc. ("LLS Tax") to provide arbitrage services to Boggy Creek Improvement District ("Client") for the following bond issue. This Engagement Letter describes the scope of the LLS Tax services, the respective responsibilities of LLS Tax and Client relating to this engagement and the fees LLS Tax expects to charge.

- \$17,470,000 Boggy Creek Improvement District (City of Orlando, Florida) Special Assessment Revenue Refunding Bonds, Series 2023

SCOPE OF SERVICES

The procedures that we will perform are as follows:

- Assist in calculation of the bond yield, unless previously computed and provided to us.
- Assist in determination of the amount, if any, of required rebate to the federal government.
- Issuance of a report presenting the cumulative results since the issue date of the issue of bonds.
- Preparation of necessary reports and Internal Revenue Service ("IRS") forms to accompany any required payment to the federal government.

As a part of our engagement, we will read certain documents associated with each issue of bonds for which services are being rendered. We will determine gross proceeds of each issue of bonds based on the information provided in such bond documents. You will have sole responsibility for determining any other amounts not discussed in those documents that may constitute gross proceeds of each series of bonds for the purposes of the arbitrage requirements.

TAX POSITIONS AND REPORTABLE TRANSACTIONS

Because the tax law is not always clear, we will use our professional judgment in resolving questions affecting the arbitrage calculations. Unless you instruct us otherwise, we will take the reporting position most favorable to you whenever reasonable. Any of your bond issues may be selected for review by the IRS, which may not agree with our positions. Any proposed adjustments are subject to certain rights of appeal. Because of the lack of clarity in the law, we cannot provide assurances that the positions asserted by the IRS may not ultimately be sustained, which could result in the assessment

of potential penalties. You have the ultimate responsibility for your compliance with the arbitrage laws; therefore, you should review the calculations carefully.

The IRS and some states have promulgated “tax shelter” rules that require taxpayers to disclose their participation in “reportable transactions” by attaching a disclosure form to their federal and/or state income tax returns and, when necessary, by filing a copy with the Internal Revenue Service and/or the applicable state agency. These rules impose significant requirements to disclose transactions and such disclosures may encompass many transactions entered into in the normal course of business. Failure to make such disclosures will result in substantial penalties. In addition, an excise tax is imposed on exempt organizations (including state and local governments) that are a party to prohibited tax shelter transactions (which are defined using the reportable transaction rules). Client is responsible for ensuring that it has properly disclosed all “reportable transactions” and, where applicable, complied with the excise tax provision. The LLS Tax services that are the subject of this Engagement Letter do not include any undertaking by LLS Tax to identify any reportable transactions that have not been the subject of a prior consultation between LLS Tax and Client. Such services, if desired by Client, will be the subject of a separate engagement letter. LLS Tax may also be required to report to the IRS or certain state tax authorities certain tax services or transactions as well as Client’s participation therein. The determination of whether, when and to what extent LLS Tax complies with its federal or state “tax shelter” reporting requirements will be made exclusively by LLS Tax. LLS Tax will not be liable for any penalties resulting from Client’s failure to accurately and timely file any required disclosure or pay any related excise tax nor will LLS Tax be held responsible for any consequences of its own compliance with its reporting obligations. Please note that any disclosure required by or made pursuant to the tax shelter rules is separate and distinct from any other disclosure that Client might be required to or choose to make with its tax returns (e.g., disclosure on federal Form 8275 or similar state disclosure).

PROFESSIONAL FEES AND EXPENSES

Our professional fees for the services listed above for the three-year bond calculation period beginning July 20, 2023, through the period ending July 19, 2026, is \$1,500, which is \$500 for each year. We will bill you upon completion of our services. Our invoices are payable upon receipt. Additionally, you may request additional consulting services from us upon occasion; we will bill you for these consulting services at a beforehand agreed upon rate.

Unanticipated factors that could increase our fees beyond the estimate given above include the following (without limitation). Should any of these factors arise we will alert you before additional fees are incurred.

- Investment data provided by you is not in good order or is unusually voluminous.
- Proceeds of bonds have been commingled with amounts not considered gross proceeds of the bonds (if that circumstance has not previously been communicated to us).
- A review or other inquiry by the IRS with respect to an issue of bonds.

ACCEPTANCE

You understand that the arbitrage services, report and IRS forms described above are solely to assist you in meeting your requirements for federal income tax compliance purposes. This Engagement Letter constitutes the entire agreement between Client and LLS Tax with respect to this engagement, supersedes all other oral and written representations, understandings or agreements relating to this engagement, and may not be amended except by the mutual written agreement of the Client and LLS Tax.

Please indicate your acceptance of this agreement by signing in the space provided below and returning a copy of this Engagement Letter to us. Thank you again for this opportunity to work with you.

Very truly yours,
LLS Tax Solutions Inc.

AGREED AND ACCEPTED:
Boggy Creek Improvement District



By: _____

By: Linda L. Scott

Linda L. Scott, CPA

Print Name Richard Levey

Title Chairman

Date: 11.6.25



Boggy Creek Improvement District

District Infrastructure Assessment Report

DISTRICT INFRASTRUCTURE ASSESSMENT REPORT

BOGGY CREEK IMPROVEMENT DISTRICT

SEPTEMBER 30, 2025

for:

**BOGGY CREEK IMPROVEMENT DISTRICT
ORLANDO, FLORIDA**



by:

**McINTOSH ASSOCIATES, an LJA COMPANY
1950 SUMMIT PARK DRIVE
ORLANDO, FL 32810**

District Infrastructure Assessment Report

Boggy Creek Improvement District

September 30, 2025

Introduction

In accordance with the Boggy Creek Improvement District Goals, Objectives and Performance Measures and Standards, the District Engineer conducts an annual inspection of the District's infrastructure and related systems. The purpose of this inspection is to evaluate the overall condition, functionality, and maintenance needs of the district's assets to ensure they continue to meet operational, safety, and community standards.

This report serves as the formal record of the Fiscal Year 2025 inspection, providing documentation and findings consistent with the District's established performance standards. The following sections outline the observations resulting from the current inspection cycle.

Multi-Purpose Trails

Multi-Purpose trails (pedestrian paths wider than standard 5-foot-wide concrete sidewalks) within the public road rights-of-way are owned and maintained by the District. During our inspection, we observed cracked and raveling asphalt pavement, cracked concrete pavement, cracked concrete pavers, indications of potential base failure, protruding valve/meter covers, and various other conditions possibly warranting further evaluation and/or action by the District, subject to the direction of the Board of Supervisors. See Appendix A for photographs of specific observations and a key map showing the location of each photograph.

Hardscape, Landscape, and Irrigation Facilities

Hardscape, landscape, and irrigation facilities within the public road rights-of-way are owned and maintained by the District. These facilities are inspected throughout the year by the District's landscape and irrigation supervisors and are not included in this annual inspection.

Stormwater Management Facilities

Four (4) stormwater ponds at the intersection of Lake Nona Boulevard and SR 417 are owned and maintained by the District.

Conclusion

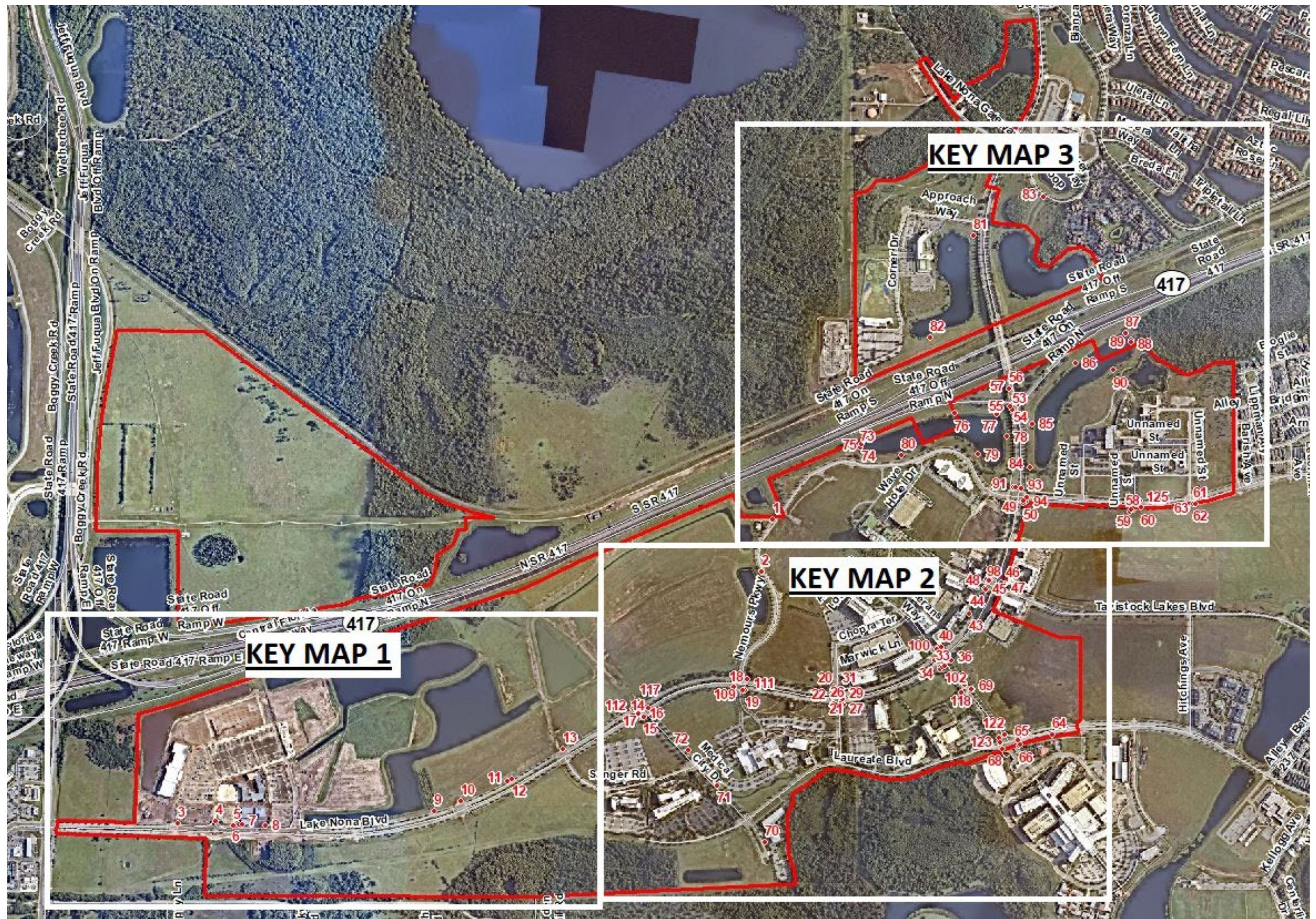
The annual inspection of the Reedy Creek Improvement District's infrastructure and related systems has been completed in accordance with District requirements. This inspection fulfills the objective of ensuring that at least one comprehensive review of District assets is conducted and documented each fiscal year.

The findings presented in this report provide a current assessment of the condition of the District's infrastructure. The assessment is intended to assist the District in prioritizing resources, addressing issues proactively, and sustaining long-term operational reliability.

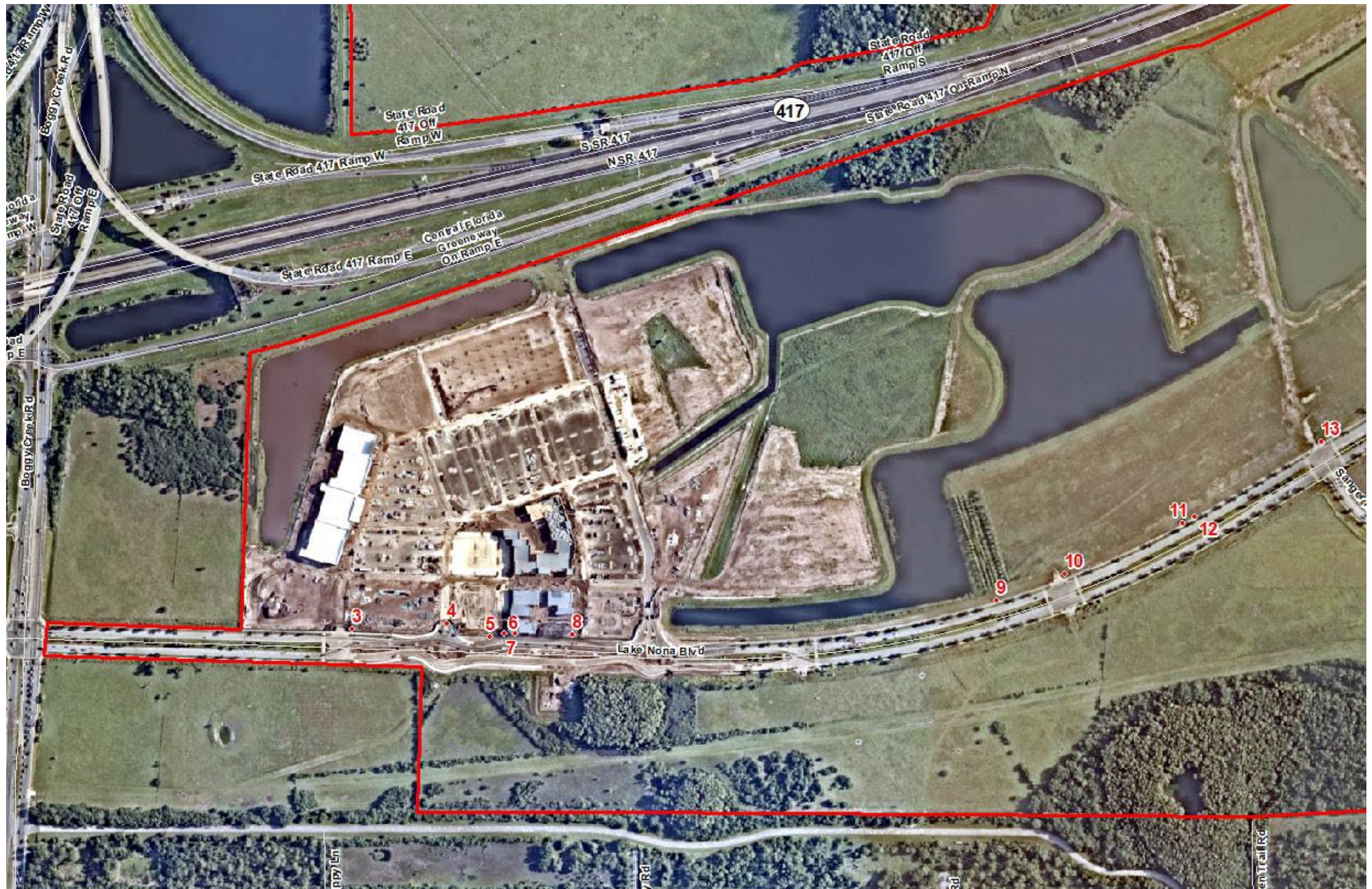
Through the completion of this inspection and report, the District continues to uphold its commitment to maintaining safe, efficient, and functional infrastructure in service of the community.

APPENDIX A

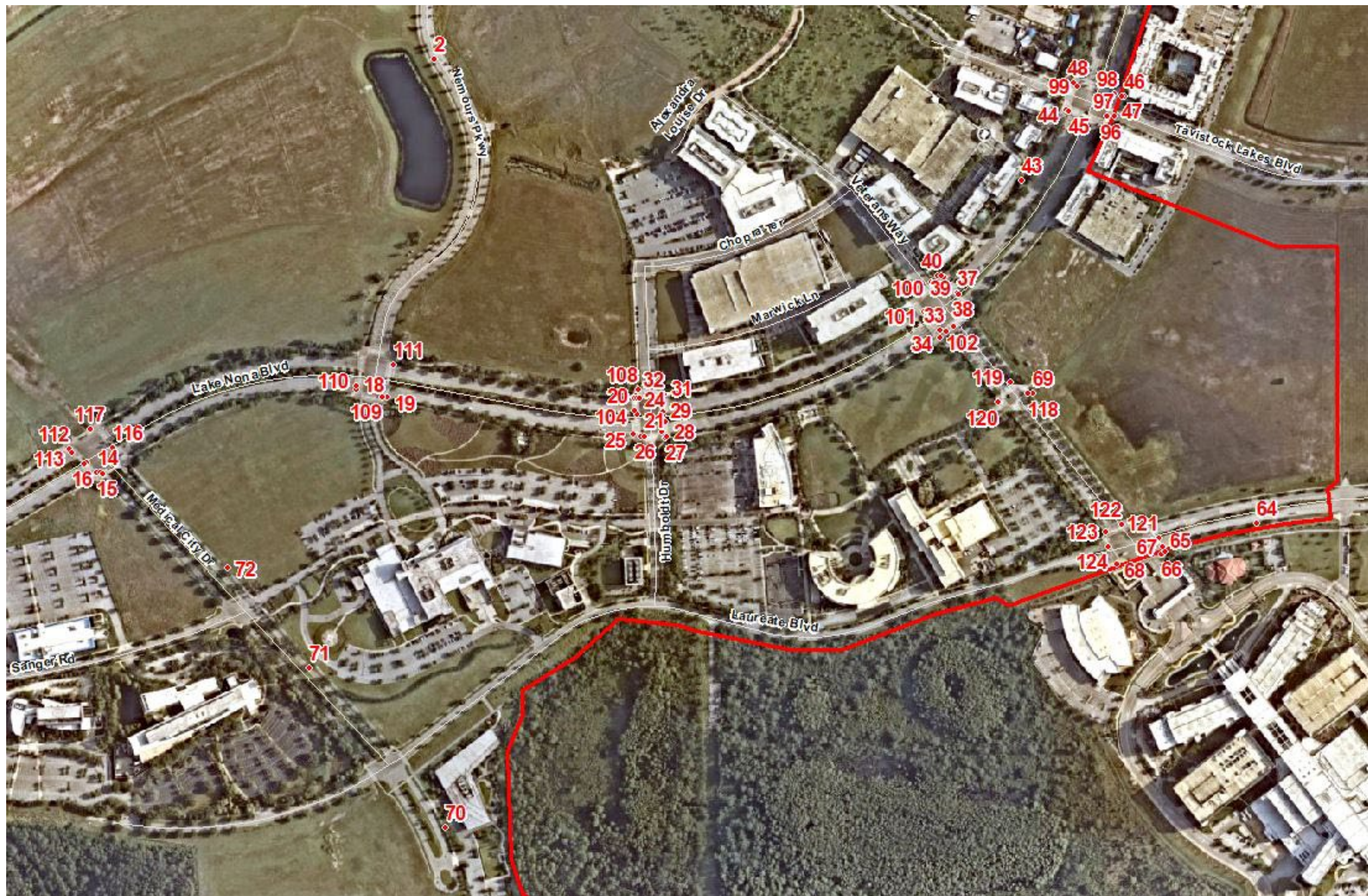
Photos



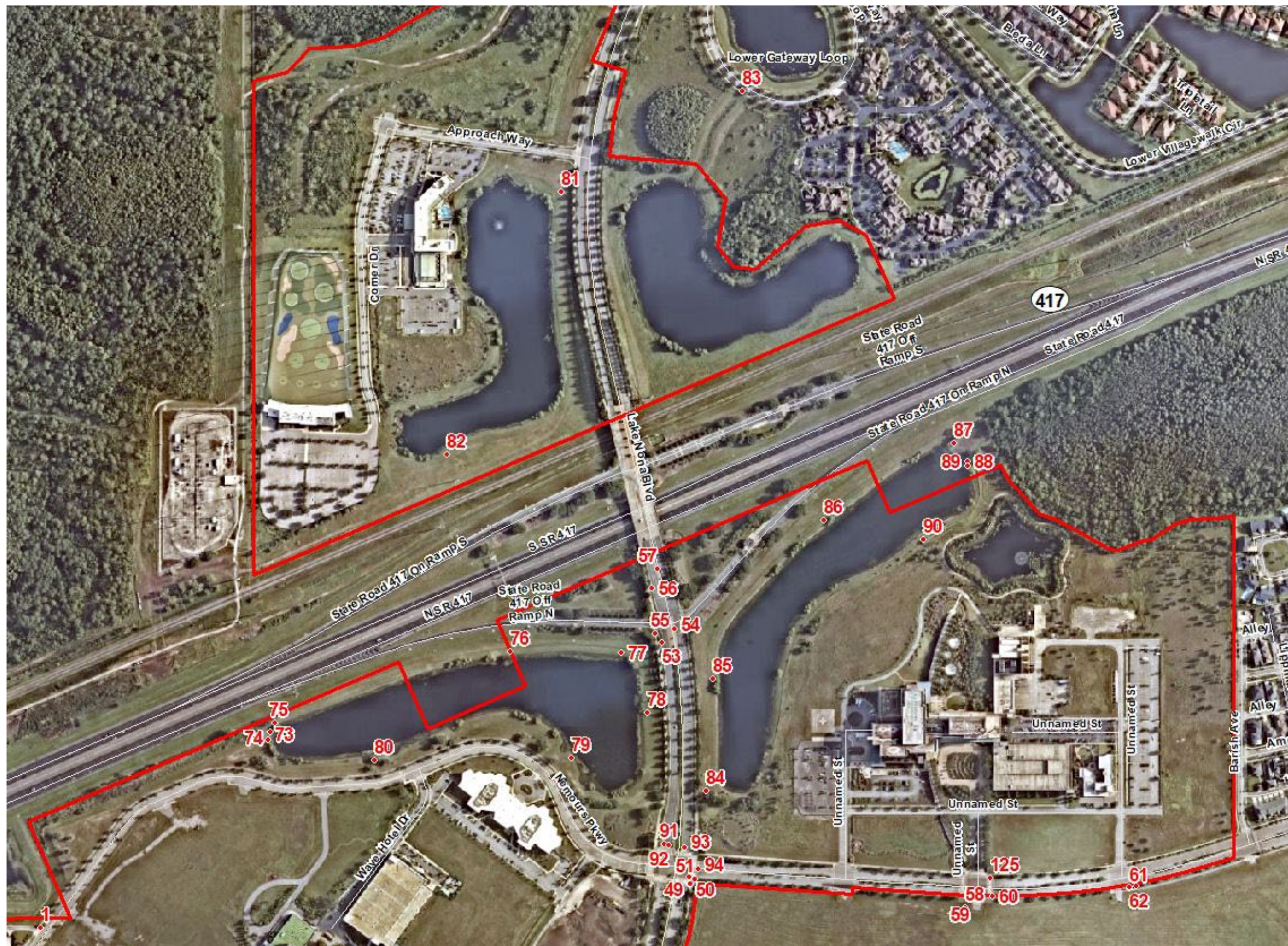
BOGGY CREEK IMPROVEMENT DISTRICT OVERALL PHOTO KEY MAP



KEY MAP 1



KEY MAP 2



KEY MAP 3



Photo 1 – Surficial Concrete Cracks in Trail and Driveway Apron



Photo 2 – SOD Damage



Photo 3 – Surficial Concrete Cracks in Curb Ramp (construction ongoing)



Photo 4 – Roundabout Under Construction



Photo 5 – Asphalt Damage (construction ongoing)



Photo 6 – Sunken Reclaim Water Meter



Photo 7 – Raveling Asphalt and Base Failure



Photo 8 – Sunken Reclaim Water Meter



Photo 9 – Asphalt Cutout and Removed



Photo 10 – Surficial Concrete Cracks in Handicap Ramp on East and West Side of Driveway Apron



Photo 11 – Raveling Asphalt with Depression and Base Failure



Photo 12 – Sunken Reclaim Water Meter



Photo 13 – Surficial Concrete Cracks in Handicap Ramp on East and West Side of Driveway Apron



Photo 14 – Surficial Concrete Crack in Handicap Ramp



Photo 15 – Surficial Concrete Crack in Handicap Ramp



Photo 16 – Surficial Concrete Cracks in Handicap Ramp



Photo 17 – Surficial Concrete Crack in Handicap Ramp



Photo 18 – Surficial Concrete Cracks in Handicap Ramp



Photo 19 – Surficial Concrete Cracks in Handicap Ramp and Street



Photo 20 – Surficial Concrete Cracks in Handicap Ramp



Photo 21 - Surficial Concrete Cracks in Handicap Ramp



Photo 22 – Surficial Concrete Cracks in Handicap Ramp



Photo 23 - Cracked Concrete in Handicap Ramp



Photo 24 - Cracked Concrete in Handicap Ramp



Photo 25 - Paver Base Failure



Photo 26 – Surficial Concrete Cracks in Handicap Ramp



Photo 27 - Paver Base Failure



Photo 28 - Paver Base Failure



Photo 29 - Surficial Concrete Cracks



Photo 30 - Cracked Concrete in East Median



Photo 31 – Surficial Concrete Crack in Handicap Ramp



Photo 32 - Surficial Concrete Crack in Handicap Ramp



Photo 33 – Surficial Concrete Cracks in Handicap Ramp



Photo 34 - Paver Base Failure



Photo 35 – Surficial Concrete Cracks in Handicap Ramp



Photo 36 - Soil Covering Pavers



Photo 37 – Surficial Concrete Cracks in Median Strip



Photo 38 – Surficial Concrete Crack in Median Strip



Photo 39 – Surficial Concrete Cracks in Median Strip



Photo 40 - Surficial Concrete Cracks in Handicap Ramp



Photo 41 - Surficial Concrete Cracks in Handicap Ramp



Photo 42 - Raised Reclaim Meter (Approximately 1/2 inch)



Photo 43 – Raveling Asphalt and Base Failure



Photo 44 - Multiple Chipped Pavers



Photo 45 - Multiple Chipped Pavers



Photo 46 – Multiple Chipped Pavers



Photo 47 - Broken Pavers



Photo 48 - Surficial Concrete Cracks in Handicap Ramp



Photo 49 - Surficial Concrete Crack in Handicap Ramp



Photo 50 - Cracks in Handicap Ramp, Paver Base Failure



Photo 51 – Surficial Concrete Crack in Handicap Ramp



Photo 52 – Surficial Concrete Cracks in Handicap Ramp, Paver Base Failure



Photo 53 - East Entrance onto SR 417



Photo 54 - Paver Base Failure in Median



Photo 55 – Surficial Concrete Cracks in Handicap Ramp in Median



Photo 56 - Median Looking South onto SR 417



Photo 57 - Paver Base Failure in North Median Looking North



Photo 58 - Entrance to Nemours - Nemours Pkwy



Photo 59 - Paver Base Failure



Photo 60 - Paver Base Failure



Photo 61 – Surficial Concrete Cracks in Handicap Ramp



Photo 62 – Surficial Concrete Cracks in Handicap Ramp



Photo 63 – Surficial Concrete Crack in Handicap Ramp



Photo 64 - Poor Drainage Area



Photo 65 – Concrete Crack in Ribbon Curb (construction ongoing)



Photo 66 - Concrete Cutout - Construction at VA Hospital Intersection



Photo 67 - Construction in Entrance at VA Hospital Intersection



Photo 68 - Construction in All Quads at VA Hospital Intersection



Photo 69 - Paver Base Failure



Photo 70 – Poor Drainage



Photo 71 – Poor Drainage



Photo 72 – Poor Drainage



Photo 73 – Pond Outfall Structure in Good Condition



Photo 74 – Pond Outfall Structure in Good Condition



Photo 75 – Pond Berm Looking East in Good Condition



Photo 76 – Vegetation in Pond



Photo 77 – NW Corner of Pond – Broken Pipe



Photo 78 - Vegetation in Pond - View from East End



Photo 79 – Detached and Broken Floating Turbidity Barrier



Photo 80 – Broken Floating Turbidity Barrier



Photo 81 – Poor Drainage in NE Corner Berm



**Photo 82 – Outfall Structure View from South Side of Pond Looking NW
in Good Condition**



Photo 83 – Overgrown Inflow Ditch from Apartment Access Road into Pond



Photo 84 - SE Corner of Pond Looking NE in Good Condition



Photo 85 – West Side of Pond (Cattails) in Good Condition



Photo 86 – North Side of Pond Looking SE in Good Condition



Photo 87 –Weir on NE Corner in Good Condition



Photo 88 – Outfall Structure in Good Condition



Photo 89 – Drawdown Pipe Inside of Outfall Structure



Photo 90 – South Berm Looking West in Good Condition



Photo 91 – Cracked Pavers - Minor Settling



**Photo 92 –
Surficial Paver Cracks- Minor Settling**



**Photo 93 –
Surficial Paver Cracks - Minor Settling**



**Photo 94 –
Cracked Concrete - Minor Settling**



**Photo 95 –
Cracked Pavers - Minor Settling**



**Photo 96 –
Cracked Pavers**



**Photo 97 –
Cracked Pavers**



**Photo 98 –
Cracked Pavers – Broken Concrete**



**Photo 99 –
Cracked Pavers – Paver Settling**



**Photo 100 –
Cracked Pavers - Sinking Pavers (Approximately ½")**



**Photo 101 –
Cracked Pavers – Minor Settling**



**Photo 102–
Cracked Pavers – Minor Settling**



**Photo 103 –
Minor Settling**



**Photo 104 –
Cracked Concrete – Some Settling**



**Photo 105 –
Cracked Pavers – Some Settling**



**Photo 106 –
Cracked Pavers – Settling Pavers**



**Photo 107 –
Broken Curb**



**Photo 108 –
Cracked and Broken Pavers – Some Settling**



**Photo 109 –
Surficial Concrete Cracks - Multiple Cracked Pavers – Some Settling**



**Photo 110 –
Cracked Pavers – Some Settling**



**Photo 111 –
Broken Concrete Flush Curb**



**Photo 112 –
Cracked Concrete – Pavers Settling**



**Photo 113 –
Multiple Cracked Concrete – Pavers Settling – Broken Flush Curb**



**Photo 114 –
Multiple Cracked Concrete – Pavers Settling – Broken Curb**



**Photo 115 –
Multiple Cracked Concrete – Pavers Settling – Broken Flush Curb**



**Photo 116 –
Broken Concrete Curb**



**Photo 117 –
Entrance to Construction Storage Area**



**Photo 118 –
Construction Entrance – Broken Concrete in Flush Curb**



**Photo 119 –
Construction Entrance – Broken Concrete in Flush Curb**



**Photo 120 –
Broken Concrete in Flush Curb**



**Photo 121 –
Broken Concrete**



**Photo 122 –
Broken Concrete**



**Photo 123 –
Cracked Pavers**



**Photo 124 –
Broken Concrete**



**Photo 125 –
Surficial Concrete Cracks**



Boggy Creek Improvement District

Fiscal Year 2025 Goals, Objectives, and Performance Measures and Standards Report

Boggy Creek Improvement District
Goals, Objectives and Annual Reporting Form

**Performance Measures/Standards &
Annual Reporting Form**

October 1, 2024 – September 30, 2025

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

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

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

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

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

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

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

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

Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

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

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

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

Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: District Infrastructure and Facilities Inspections

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

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

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

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

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

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

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

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

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

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website. Publish approved budget amendments on the CDD's website within five days of Board approval.

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

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

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

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

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

Achieved: Yes ☐ No ☐

Chair/Vice Chair: _____

Date: _____

Print Name: _____

District Manager: _____

Date: _____

Print Name: _____



Boggy Creek Improvement District

Egis Insurance Package for Fiscal Year 2026



Egis Insurance & Risk Advisors

Is pleased to provide a

Proposal of Insurance Coverage for:

Boggy Creek Improvement District

Please review the proposed insurance coverage terms and conditions carefully.

Written request to bind must be received prior to the effective date of coverage.

The brief description of coverage contained in this document is being provided as an accommodation only and is not intended to cover or describe all Coverage Agreement terms. For more complete and detailed information relating to the scope and limits of coverage, please refer directly to the Coverage Agreement documents. Specimen forms are available upon request.

About FIA

Florida Insurance Alliance (“FIA”), authorized and regulated by the Florida Office of Insurance Regulation, is a non-assessable, governmental insurance Trust. FIA was created in September 2011 at a time when a large number of Special Taxing Districts were having difficulty obtaining insurance.

Primarily, this was due to financial stability concerns and a perception that these small to mid-sized Districts had a disproportionate exposure to claims. Even districts that were claims free for years could not obtain coverage. FIA was created to fill this void with the goal of providing affordable insurance coverage to Special Taxing Districts. Today, FIA proudly serves and protects over 1,000 public entity members.

Competitive Advantage

FIA allows qualifying Public Entities to achieve broad, tailored coverages with a cost-effective insurance program. Additional program benefits include:

- Insure-to-value property limits with no coinsurance penalties
- First dollar coverage for “alleged” public official ethics violations
- Proactive in-house claims management and loss control department
- Risk management services including on-site loss control, property schedule verification and contract reviews
- Complimentary Property Appraisals
- Online Risk Management Education & Training portal
- Online HR & Benefits Support portal
- HR Hotline
- Safety Partners Matching Grant Program

How are FIA Members Protected?

FIA employs a conservative approach to risk management. Liability risk retained by FIA is fully funded prior to the policy term through member premiums. The remainder of the risk is transferred to reinsurers. FIA’s primary reinsurers, Lloyds of London and Hudson Insurance Company, both have AM Best A XV (Excellent) ratings and surplus of \$2Billion or greater.

In the event of catastrophic property losses due to a Named Storm (i.e., hurricane), the program bears no risk as all losses are passed on to the reinsurers.

What Are Members Responsible For?

As a non-assessable Trust, our members are only responsible for two items:

- Annual Premiums
- Individual Member Deductibles

FIA Bylaws prohibit any assessments or other fees.

Additional information regarding FIA and our member services can be found at www.fia360.org.

Quotation being provided for:

Boggy Creek Improvement District
c/o PFM Group Consulting, LLC
3501 Quadrangle Boulevard, Suite 270
Orlando, FL 32817

Term: October 1, 2025 to October 1, 2026

Quote Number: 100125267

PROPERTY COVERAGE

SCHEDULE OF COVERAGES AND LIMITS OF COVERAGE

COVERED PROPERTY	
Total Insured Values –Building and Contents – Per Schedule on file totalling	\$493,563
Loss of Business Income	\$1,000,000
Additional Expense	\$1,000,000
Inland Marine	
Scheduled Inland Marine	\$10,712

It is agreed to include automatically under this Insurance the interest of mortgagees and loss payees where applicable without advice.

	<u>Valuation</u>	<u>Coinsurance</u>
Property	Replacement Cost	None
Inland Marine	Actual Cash Value	None

DEDUCTIBLES:	\$2,500	Per Occurrence, All other Perils, Building & Contents and Extensions of Coverage.
	5 %	Total Insured Values per building, including vehicle values, for "Named Storm" at each affected location throughout Florida subject to a minimum of \$10,000 per occurrence, per Named Insured.
	Per Attached Schedule	Inland Marine

Special Property Coverages		
<u>Coverage</u>	<u>Deductibles</u>	<u>Limit</u>
Earth Movement	\$2,500	Included
Flood	\$2,500 *	Included
Boiler & Machinery	\$2,500	Included
TRIA		Included

*Except for Zones A & V (see Terms and Conditions) excess of NFIP, whether purchased or not

TOTAL PROPERTY PREMIUM

\$6,455

Extensions of Coverage

If marked with an "X" we will cover the following EXTENSIONS OF COVERAGE under this Agreement, These limits of liability do not increase any other applicable limit of liability.

(X)	Code	Extension of Coverage	Limit of Liability
X	A	Accounts Receivable	\$500,000 in any one occurrence
X	B	Animals	\$1,000 any one Animal \$5,000 Annual Aggregate in any one agreement period
X	C	Buildings Under Construction	As declared on Property Schedule, except new buildings being erected at sites other than a covered location which is limited to \$250,000 estimated final contract value any one construction project.
X	D	Debris Removal Expense	\$250,000 per insured or 25% of loss, whichever is greater
X	E	Demolition Cost, Operation of Building Laws and Increased Cost of Construction	\$500,000 in any one occurrence
X	F	Duty to Defend	\$100,000 any one occurrence
X	G	Errors and Omissions	\$250,000 in any one occurrence
X	H	Expediting Expenses	\$250,000 in any one occurrence
X	I	Fire Department Charges	\$50,000 in any one occurrence
X	J	Fungus Cleanup Expense	\$50,000 in the annual aggregate in any one occurrence
X	K	Lawns, Plants, Trees and Shrubs	\$50,000 in any one occurrence
X	L	Leasehold Interest	Included
X	M	Air Conditioning Systems	Included
X	N	New locations of current Insureds	\$1,000,000 in any one occurrence for up to 90 days, except 60 days for Dade, Broward, Palm Beach from the date such new location(s) is first purchased, rented or occupied whichever is earlier. Monroe County on prior submit basis only
X	O	Personal property of Employees	\$500,000 in any one occurrence
X	P	Pollution Cleanup Expense	\$50,000 in any one occurrence
X	Q	Professional Fees	\$50,000 in any one occurrence
X	R	Recertification of Equipment	Included
X	S	Service Interruption Coverage	\$500,000 in any one occurrence
X	T	Transit	\$1,000,000 in any one occurrence
X	U	Vehicles as Scheduled Property	Included
X	V	Preservation of Property	\$250,000 in any one occurrence
X	W	Property at Miscellaneous Unnamed Locations	\$250,000 in any one occurrence
X	X	Piers, docs and wharves as Scheduled Property	Included on a prior submit basis only

X	Y	Glass and Sanitary Fittings Extension	\$25,000 any one occurrence
X	Z	Ingress / Egress	45 Consecutive Days
X	AA	Lock and Key Replacement	\$2,500 any one occurrence
X	BB	Awnings, Gutters and Downspouts	Included
X	CC	Civil or Military Authority	45 Consecutive days and one mile

CRIME COVERAGE

<u>Description</u>	<u>Limit</u>	<u>Deductible</u>
Forgery and Alteration	\$100,000	\$1,000
Theft, Disappearance or Destruction	\$100,000	\$1,000
Computer Fraud including Funds Transfer Fraud	\$100,000	\$1,000
Employee Dishonesty, including faithful performance, per loss	\$100,000	\$1,000

Deadly Weapon Protection Coverage

Coverage	Limit	Deductible
Third Party Liability	\$1,000,000	\$0
Property Damage	\$1,000,000	\$0
Crisis Management Services	\$250,000	\$0

AUTOMOBILE COVERAGE

Coverages	Covered Autos	Limit	Premium
Covered Autos Liability	8,9	\$1,000,000	Included
Personal Injury Protection	N/A		Not Included
Auto Medical Payments	N/A		Not Included
Uninsured Motorists including Underinsured Motorists	N/A		Not Included
Physical Damage Comprehensive Coverage	N/A	Actual Cash Value Or Cost Of Repair, Whichever Is Less, Minus Applicable Deductible (See Attached Schedule) For Each Covered Auto, But No Deductible Applies To Loss Caused By Fire or Lightning. See item Four for Hired or Borrowed Autos.	Not Included
Physical Damage Specified Causes of Loss Coverage	N/A	Actual Cash Value Or Cost Of Repair, Whichever Is Less, Minus Applicable Deductible (See Attached Schedule) For Each Covered Auto For Loss Caused By Mischief Or Vandalism See item Four for Hired or Borrowed Autos.	Not Included
Physical Damage Collision Coverage	N/A	Actual Cash Value Or Cost Of Repair, Whichever Is Less, Minus Applicable Deductible (See Attached Schedule) For Each Covered Auto See item Four for Hired or Borrowed Autos.	Not Included
Physical Damage Towing And Labor	N/A	\$0 For Each Disablement Of A Private Passenger Auto	Not Included

GENERAL LIABILITY COVERAGE (Occurrence Basis)

Bodily Injury and Property Damage Limit	\$1,000,000
Personal Injury and Advertising Injury	Included
Products & Completed Operations Aggregate Limit	Included
Employee Benefits Liability Limit, per person	\$1,000,000
Herbicide & Pesticide Aggregate Limit	\$1,000,000
Medical Payments Limit	\$5,000
Fire Damage Limit	Included
No fault Sewer Backup Limit	\$25,000/\$250,000
General Liability Deductible	\$0

PUBLIC OFFICIALS AND EMPLOYMENT PRACTICES LIABILITY (Claims Made)

Public Officials and Employment Practices Liability Limit	Per Claim	\$1,000,000
	Aggregate	\$2,000,000
Public Officials and Employment Practices Liability Deductible		\$0

Supplemental Payments: Pre-termination \$2,500 per employee - \$5,000 annual aggregate.
Non-Monetary \$100,000 aggregate.

Cyber Liability sublimit included under POL/EPLI

Media Content Services Liability
Network Security Liability
Privacy Liability
First Party Extortion Threat
First Party Crisis Management
First Party Business Interruption
Limit: \$100,000 each claim/annual aggregate
Fraudulent Instruction: \$25,000



PREMIUM SUMMARY

Boggy Creek Improvement District
c/o PFM Group Consulting, LLC
3501 Quadrangle Boulevard, Suite 270
Orlando, FL 32817

Term: October 1, 2025 to October 1, 2026

Quote Number: 100125267

PREMIUM BREAKDOWN

Property (Including Scheduled Inland Marine)	\$6,455
Crime	\$500
Automobile Liability	Not Included
Hired Non-Owned Auto	Included
Auto Physical Damage	Not Included
General Liability	\$5,183
Public Officials and Employment Practices Liability	\$4,569
Deadly Weapon Protection Coverage	Included
TOTAL PREMIUM DUE	\$16,707

IMPORTANT NOTE

Defense Cost - Outside of Limit, Does Not Erode the Limit for General Liability, Public Officials Liability, and Employment related Practices Liability.

Deductible does not apply to defense cost. Self-Insured Retention does apply to defense cost.

Additional Notes:

(None)



PARTICIPATION AGREEMENT
Application for Membership in the Florida Insurance Alliance

The undersigned local governmental entity, certifying itself to be a public agency of the State of Florida as defined in Section 163.01, Florida Statutes, hereby formally makes application with the Florida Insurance Alliance ("FIA") for continuing liability and/or casualty coverage through membership in FIA, to become effective 12:01 a.m., 10/01/2025, and if accepted by the FIA's duly authorized representative, does hereby agree as follows:

- (a) That, by this reference, the terms and provisions of the Interlocal Agreement creating the Florida Insurance Alliance are hereby adopted, approved and ratified by the undersigned local governmental entity. The undersigned local governmental entity certifies that it has received a copy of the aforementioned Interlocal Agreement and further agrees to be bound by the provisions and obligations of the Interlocal Agreement as provided therein;
- (b) To pay all premiums on or before the date the same shall become due and, in the event Applicant fails to do so, to pay any reasonable late penalties and charges arising therefrom, and all costs of collection thereof, including reasonable attorneys' fees;
- (c) To abide by the rules and regulations adopted by the Board of Directors;
- (d) That should either the Applicant or the Fund desire to cancel coverage; it will give not less than thirty (30) days prior written notice of cancellation;
- (e) That all information contained in the underwriting application provided to FIA as a condition precedent to participation in FIA is true, correct and accurate in all respects.

Boggy Creek Improvement District

(Name of Local Governmental Entity)

By:  RICHARD LEVEY
Signature Print Name

Witness By:  JENNIFER L. WALDEN
Signature Print Name

IS HEREBY APPROVED FOR MEMBERSHIP IN THIS FUND, AND COVERAGE IS EFFECTIVE October 1, 2025

By: _____
Administrator



PROPERTY VALUATION AUTHORIZATION

Boggy Creek Improvement District
c/o PFM Group Consulting, LLC
3501 Quadrangle Boulevard, Suite 270
Orlando, FL 32817

QUOTATIONS TERMS & CONDITIONS

1. Please review the quote carefully for coverage terms, conditions, and limits.
2. The coverage is subject to 25% minimum earned premium as of the first day of the "Coverage Period".
3. Total premium is late if not paid in full within 30 days of inception, unless otherwise stated.
4. Property designated as being within Flood Zone A or V (and any prefixes or suffixes thereof) by the Federal Emergency Management Agency (FEMA), or within a 100 Year Flood Plain as designated by the United States Army Corps of Engineers, will have a Special Flood Deductible equal to all flood insurance available for such property under the National Flood Insurance Program, whether purchased or not or 5% of the Total Insured Value at each affected location whichever the greater.
5. The Florida Insurance Alliance is a shared limit. The limits purchased are a per occurrence limit and in the event an occurrence exhaust the limit purchased by the Alliance on behalf of the members, payment to you for a covered loss will be reduced pro-rata based on the amounts of covered loss by all members affected by the occurrence. Property designated as being within.
6. Coverage is not bound until confirmation is received from a representative of Egis Insurance & Risk Advisors.

I give my authorization to bind coverage for property through the Florida Insurance Alliance as per limits and terms listed below.

☒	Building and Content TIV	\$493,563	As per schedule attached
☒	Inland Marine	\$10,712	As per schedule attached
☐	Auto Physical Damage	Not Included	

Signature: _____

Date: _____

Name: _____

Title: _____



Property Schedule

Schedule Items Effective As of: 10/01/2025

Boggy Creek Improvement District

Policy No.: 100125267
Agent: Egis Insurance Advisors LLC (Boca Raton, FL)

Unit #	Description Address		Year Built	Eff. Date	Building Value	Total Insured Value	
	Roof Shape	Roof Pitch	Const Type	Term Date	Contents Value	Covering Replaced	Roof Yr Blt
1	Decorative Monuments (2)		2017	10/01/2025	\$116,133	\$116,133	
	Lake Nona Blvd (near Boggy Creek Rd.) Orlando FL 32827		Masonry non combustible	10/01/2026			
Unit #	Description Address		Year Built	Eff. Date	Building Value	Total Insured Value	
	Roof Shape	Roof Pitch	Const Type	Term Date	Contents Value	Covering Replaced	Roof Yr Blt
2	Decorative Monuments (2)		2017	10/01/2025	\$116,133	\$116,133	
	Lake Nona Blvd (near Nemours Pkwy) Orlando FL 32827		Masonry non combustible	10/01/2026			
Unit #	Description Address		Year Built	Eff. Date	Building Value	Total Insured Value	
	Roof Shape	Roof Pitch	Const Type	Term Date	Contents Value	Covering Replaced	Roof Yr Blt
3	Decorative Monuments (2)		2017	10/01/2025	\$58,066	\$58,066	
	Lake Nona Blvd (near Lake Nona Gateway Rd) Orlando FL 32827		Masonry non combustible	10/01/2026			
Unit #	Description Address		Year Built	Eff. Date	Building Value	Total Insured Value	
	Roof Shape	Roof Pitch	Const Type	Term Date	Contents Value	Covering Replaced	Roof Yr Blt
4	Median Hardscapes		2017	10/01/2025	\$58,066	\$58,066	
	Lake Nona Blvd Orlando FL 32827		Masonry non combustible	10/01/2026			
Unit #	Description Address		Year Built	Eff. Date	Building Value	Total Insured Value	
	Roof Shape	Roof Pitch	Const Type	Term Date	Contents Value	Covering Replaced	Roof Yr Blt
5	Knee Walls		2017	10/01/2025	\$58,066	\$58,066	
	Lake Nona Blvd Orlando FL 32827		Masonry non combustible	10/01/2026			
Unit #	Description Address		Year Built	Eff. Date	Building Value	Total Insured Value	
	Roof Shape	Roof Pitch	Const Type	Term Date	Contents Value	Covering Replaced	Roof Yr Blt
6	Fencing w/Column Features		2017	10/01/2025	\$87,099	\$87,099	
	Lake Nona Blvd Orlando FL 32827		Non combustible	10/01/2026			
			Total:	Building Value \$493,563		Contents Value \$0	
						Insured Value \$493,563	

Sign:

Print Name:

RICHARD LEVEY

Date:

9/19/2025



Inland Marine Schedule

Schedule Items Effective As of: 10/01/2025

Boggy Creek Improvement District

Policy No.: 100125267
Agent: Egis Insurance Advisors LLC (Boca Raton, FL)

Item #	Department	Serial Number	Classification Code	Eff. date	Value	Deductible
	Description			Term Date		
1	Distributed Antenna Systems (DAS) Equipment		Electronic data processing equipment	10/01/2025	\$10,712	\$1,000
				10/01/2026		

Total \$10,712

Sign:

Print Name:

RICHARD LEVEY

Date:

9/19/2025



Boggy Creek Improvement District

**Non-Ad Valorem Assessment Administration
Agreement for Fiscal Year 2026**



NON-AD VALOREM ASSESSMENT ADMINISTRATION AGREEMENT

An AGREEMENT made this 1st day of October 2025 between AMY MERCADO as Orange County Property Appraiser (Property Appraiser) and, Boggy Creek Improvement District (Taxing Authority), and is effective upon acceptance by both parties and through, September 30, 2026.

1. The Taxing Authority desires to use the services of the Property Appraiser to maintain non-ad valorem assessments on the tax roll and the Property Appraiser is prepared to do so, on behalf of the Taxing Authority. Each party represents that it has satisfied all conditions precedent to enter into this agreement.
2. The Property Appraiser agrees to perform the following service for the Taxing Authority:
 - A. Create a Non-Ad Valorem Assessment Roll for the Taxing Authority for the 2026 tax roll year using data provided annually to the Property Appraiser's Office by the Taxing Authority per attached Calendar for Implementation of Non- Ad Valorem Assessment Roll.
 - B. Provide the Taxing Authority with a data file in a compatible format on or before April 1, containing all parcels within the boundaries of the Taxing Authority to be used for the Taxing Authority's planning purposes in establishing its non-ad valorem assessments.
 - C. Receive from the Taxing Authority its proposed or adopted non-ad valorem assessment levy for each type of property and apply that amount to each parcel of real property as stipulated by Taxing Authority.
 - D. Include the Taxing Authority's non-ad valorem assessments on the Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments mailed to all property owners in August of each year.
 - E. Receive from the Taxing Authority, corrections or changes to the roll and update the Non-Ad Valorem Assessment Roll for tax bills on or before September 15 of each year, the statutory deadline for certification of non-ad valorem assessments.
 - F. Deliver the Taxing Authority's Non-Ad Valorem Assessment Roll to the Orange County Tax Collector's Office so that tax bills mailed on or about November 1 will include the Taxing Authority's non-ad valorem assessment levies.
3. Taxing Authority agrees to perform the following acts in connection with this agreement:

- A. Advise the property owners within the Taxing Authority in an appropriate and lawful manner of the Taxing Authority's intention to utilize the Uniform non- ad valorem assessment method described in Sections 197.3631 through 197.3635, Florida Statutes, and any other applicable Florida statute, and carry out its responsibilities under said sections.
 - B. Timely provide the Property Appraiser with information required to prepare the Uniform Non-Ad Valorem Assessment Roll per the Calendar for Implementation of Non-Ad Valorem Assessment Roll.
 - C. Advise the property owners within the Taxing Authority as appropriate that the Property Appraiser's office is acting in a ministerial capacity for the Taxing Authority in connection with the non-ad valorem assessments.
 - D. Preparation and delivery of certificate of corrections directly to Tax Collector, with copy to Property Appraiser, for any corrections to a certified final tax roll.
4. The Taxing Authority shall use its best efforts in furnishing the Property Appraiser with up-to-date and accurate data concerning its boundaries, proposed assessments, and other information as requested from time to time by the Property Appraiser and necessary to facilitate his making the assessment in question. The Property Appraiser shall, using the information provided by the Taxing Authority, place the district's non-ad valorem assessments, as made from time to time and certified to him, on properties within the district.
5. The Property Appraiser shall be compensated by the Taxing Authority for the administrative costs incurred in carrying out this Agreement. These costs include, but are not limited to labor, printing, forms, office supplies, computer equipment usage, postage, programming, or any other associated costs.
6. On 1st day of October of each applicable year, the administrative fee will be invoiced to the Taxing Authority equivalent to **\$0** per parcel assessed with a non-ad valorem tax. Parcel counts supporting the invoiced fee will be determined based upon the most current certified non-ad valorem assessment roll. Any new assessments added to the tax roll that were not previously certified and invoiced an administrative fee, will be separately invoiced on or around July 15 and prior to mailing of the Notice of Proposed Property Taxes in August.
7. The specific duties to be performed under this agreement and their respective timeframes are contained in the Calendar for Implementation of Non-Ad Valorem Assessment Roll, which is incorporated herein by reference.
8. This agreement constitutes the entire agreement between the parties and can only be modified in writing and signed by both parties.

9. All parts of this Agreement not held unenforceable for any reason shall be given full force and effect.
10. All communications required by this agreement shall be in writing and sent by first class mail, email, or facsimile to the other party.

Notices to the Taxing Authority shall be addressed to:

Boggy Creek Improvement District

Lynne Mullins
PFM Group Consulting LLC
3501 Quadrangle Blvd., Ste. 270
Orlando, FL 32817
mullinsl@pfm.com
(407) 379-4707

Notices to the Property Appraiser shall be addressed to:

Carmen Crespo, Director, Accounting and Finance
Orange County Property Appraiser
200 S. Orange Ave., Suite 1700
Orlando, FL 32801
ccrespo@ocpafl.org
(321) 379-4707

11. TERMINATION. This Agreement may be terminated by either party upon written notice. Property Appraiser will perform no further work after the written termination notice is received.
12. TERM. This Agreement shall continue until such time as either party terminates the Agreement pursuant to Paragraph 11, above.
13. GOVERNING LAW; VENUE. This Agreement shall be governed by the laws of the State of Florida. Any action to interpret or enforce any provision of this Agreement shall be brought in the State and Federal courts for Orange County, Florida.

ORANGE COUNTY PROPERTY APPRAISER

Signed 
Amy Mercado (Sep 26, 2025 16:20:21 EDT)
AMY MERCADO

Date Sep 26, 2025

BOGGY CREEK IMPROVEMENT DISTRICT

Name Richard Levey 
Signed _____

Date 9.26.25

CALENDAR FOR IMPLEMENTATION OF NON-AD VALOREM ASSESSMENTS

On or about April 1st, Property Appraiser to provide the Taxing Authority with an electronic file that includes parcel ID and any other information applicable or requested. Taxing Authority may request this file at any time after January 1st, but must understand that many splits/ combos, annexations, etc., may not be reflected early in the tax year and subsequent files may be necessary. If any additional information is required at any time by Taxing Authority, it should be requested of the Property Appraiser by Taxing Authority, allowing for a reasonable turnaround time. The file shall be in an ascii file, text or excel file, unless another format is requested and agreed upon between parties.

June 1

- Property Appraiser distributes Best Estimate of Taxable Value to all Taxing Authorities.

July 1

- Property Appraiser certifies Preliminary tax roll to all taxing authorities.

- Taxing Authority reviews all assessments and provides final approval for Notice of Proposed Property Taxes (TRIM)

July 15

- Property Appraiser to invoice Administrative Fee for new parcels, if any, assessed and in excess of prior year certified non-ad valorem assessment roll parcel count.

August 4

- The Taxing Authority adopts its proposed millage rate and submits to the Property Appraiser for TRIM.

August 24

- Last day Property Appraiser can mail TRIM notices to all property owners on the tax roll.

September 3 – October 3

- Taxing Authority holds initial and final public budget hearing.

September 15

- Taxing Authority certifies final non-ad valorem assessment roll to Property Appraiser on or before September 15 with any changes, additions, or deletions to the non-ad valorem assessment roll since the TRIM notices.

October

- Property Appraiser to mail Non-Ad Valorem Assessment Administration Agreement and invoice for non-ad valorem assessment processing for subsequent tax roll, based upon most recent certified non-ad valorem assessment roll parcel count.
- Property Appraiser delivers the Taxing Authority non-ad valorem assessment roll to the Tax Collector for collection of taxes on November 1 tax bills.

Boggy Creek Improvement District - Non-Ad Valorem Agreement FY25-26

Final Audit Report

2025-09-26

Created:	2025-09-26
By:	Michael Heartfield (mheartfield@ocpafl.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAA1Er293ZNmwln7bf3CzahIE8o3d1GFs8-

"Boggy Creek Improvement District - Non-Ad Valorem Agreement FY25-26" History

-  Document created by Michael Heartfield (mheartfield@ocpafl.org)
2025-09-26 - 7:59:03 PM GMT
-  Document emailed to Amy Mercado (Amy.Mercado@ocpafl.org) for signature
2025-09-26 - 7:59:29 PM GMT
-  Email viewed by Amy Mercado (Amy.Mercado@ocpafl.org)
2025-09-26 - 8:20:04 PM GMT
-  Document e-signed by Amy Mercado (Amy.Mercado@ocpafl.org)
Signature Date: 2025-09-26 - 8:20:21 PM GMT - Time Source: server
-  Agreement completed.
2025-09-26 - 8:20:21 PM GMT





Boggy Creek Improvement District

**Operation and Maintenance Expenditures Paid in
September 2025 in an amount totaling \$88,449.57**
(provided under separate cover)



Boggy Creek Improvement District

**Operation and Maintenance Expenditures Paid in
October 2025 in an amount totaling \$81,194.94**
(provided under separate cover)



Boggy Creek Improvement District

**Requisition Nos. 494 – 496 Paid in
September 2025 in an amount totaling \$8,650.50**
(provided under separate cover)



Boggy Creek Improvement District

**Requisition Nos. 497 – 500 Paid in
October 2025 in an amount totaling \$5,620.82**
(provided under separate cover)



Boggy Creek Improvement District

Work Authorizations/Proposed Services *(if applicable)*



Boggy Creek Improvement District

District's Financial Position and Budget to Actual YTD
(provided under separate cover)