

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, October 20, 2026, 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:** pfmccd.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 August 18, 2026, Board of Supervisors' Meeting**
(provided under separate cover)

Business Matters

- 2. **Consideration of Assignment Agreement with LJA Engineering f/k/a McIntosh & Associates** (provided under separate cover)
- 3. **Ratification of Egis Insurance Package for FY 2027**
- 4. **Ratification of Operation and Maintenance Expenditures Paid in August 2026 in an amount totaling \$73,786.45**
- 5. **Ratification of Operation and Maintenance Expenditures Paid in September 2026 in an amount totaling \$96,438.40** (provided under separate cover)
- 6. **Recommendation of Work Authorizations/Proposed Services** (if applicable)
- 7. **Review of District's Financial Position and Budget to Actual YTD**

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 August 18, 2026,
Board of Supervisors' Meeting**
(provided under separate cover)



Boggy Creek Improvement District

**Assignment Agreement with LJA Engineering
f/k/a McIntosh & Associates**
(provided under separate cover)



Boggy Creek Improvement District

Egis Insurance Package for FY 2027



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, 2026 to October 1, 2027

Quote Number: 100126267

PROPERTY COVERAGE

SCHEDULE OF COVERAGES AND LIMITS OF COVERAGE

COVERED PROPERTY	
Total Insured Values –Building and Contents – Per Schedule on file totalling	\$788,066
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.

	Valuation	Coinsurance
Property	Replacement Cost	None
Inland Marine	Actual Cash Value	None

DEDUCTIBLES:	\$2,500	Per Occurrence, All other Perils, Building & Contents and Extensions of Coverage.
	3 %	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
	Not Applicable	Golf Course Tees and Greens Deductible on all covered Perils if scheduled.

Special Property Coverages		
Coverage	Deductibles	Limit
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

\$7,667

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	\$1,250,000 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	Glass and Sanitary Fittings Extension	\$25,000 in any one occurrence
X	BB	Awnings, Gutters and Downspouts	Included
X	CC	Lock and Key Replacement	\$2,500 any one occurrence
X	DD	Tracks and fields (except Lawns, Plants, Trees and Shrubs covered under code K)	\$250,000 any one occurrence and \$500,000 in the annual aggregate in any one coverage period. or Up to the declared value if it is specifically listed as "Tracks and Fields" in the schedule of values.
X	EE	Awnings, Gutters and Downspouts	Included
X	FF	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
Abuse and Molestation Limit (Added by Claims Made Endorsement)	Not Included
Abuse and Molestation Aggregate Limit (Added by Claims Made Endorsement)	Not Included
Abuse and Molestation Retroactive Date	Not Included
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

Retroactive Date:

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, 2026 to October 1, 2027

Quote Number: 100126267

PREMIUM BREAKDOWN

Property (Including Scheduled Inland Marine)	\$7,667
Crime	\$500
Automobile Liability	Not Included
Hired Non-Owned Auto	Included
Auto Physical Damage	Not Included
General Liability	\$5,572
Public Officials and Employment Practices Liability	\$4,912
Deadly Weapon Protection Coverage	Included
TOTAL PREMIUM DUE	\$18,651

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., 10/01/2026, 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 the Applicant desire to cancel coverage; it will give not less than ninety (90) days prior written notice of cancellation;
- (e) That if the Fund desire to cancel coverage; it will give not less than thirty (30) days prior written notice of cancellation;
- (f) 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

Richard Levey

Print Name

Witness By: _____

Jennifer L. Walden

Signature

JENNIFER L. WALDEN

Print Name

IS HEREBY APPROVED FOR MEMBERSHIP IN THIS FUND, AND COVERAGE IS EFFECTIVE October 1, 2026

By: _____

Administrator



PROPERTY VALUATION AUTHORIZATION

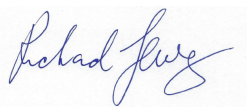
**Boggy Creek Improvement District
c/o PFM Group Consulting, LLC
3501 Quadrangle Boulevard, Suite 270
Orlando, FL 32817**

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	\$788,066	As per schedule attached
☒	Inland Marine	\$10,712	As per schedule attached
☐	Auto Physical Damage	Not Included	

Signature:  Date: 9.30.26

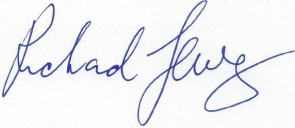
Name: Richard Levey

Title: 9.30.26

**Boggy Creek Improvement District**

Policy No.: 100126267
Agent: Egis Insurance Advisors LLC (Boca Raton, FL)

Unit #	Description		Year Built	Eff. Date		Building Value		Total Insured Value	
	Address			Term Date		Contents Value			
	Roof Shape	Roof Pitch		Roof Covering		Covering Replaced		Roof Yr Blt	
2	Decorative Monuments (2)		2017	10/01/2026	\$119,036		\$119,036		
	Lake Nona Blvd (near Nemours Pkwy) Orlando FL 32827		Masonry non combustible	10/01/2027					
Unit #	Description		Year Built	Eff. Date		Building Value		Total Insured Value	
	Address			Term Date		Contents Value			
	Roof Shape	Roof Pitch		Roof Covering		Covering Replaced		Roof Yr Blt	
3	Decorative Monuments (1)		2017	10/01/2026	\$59,518		\$59,518		
	Lake Nona Blvd (near Lake Nona Gateway Rd) Orlando FL 32827		Masonry non combustible	10/01/2027					
Unit #	Description		Year Built	Eff. Date		Building Value		Total Insured Value	
	Address			Term Date		Contents Value			
	Roof Shape	Roof Pitch		Roof Covering		Covering Replaced		Roof Yr Blt	
4	Median Hardscapes		2017	10/01/2026	\$59,518		\$59,518		
	Lake Nona Blvd Orlando FL 32827		Masonry non combustible	10/01/2027					
Unit #	Description		Year Built	Eff. Date		Building Value		Total Insured Value	
	Address			Term Date		Contents Value			
	Roof Shape	Roof Pitch		Roof Covering		Covering Replaced		Roof Yr Blt	
5	Knee Walls		2017	10/01/2026	\$59,518		\$59,518		
	Lake Nona Blvd Orlando FL 32827		Masonry non combustible	10/01/2027					
Unit #	Description		Year Built	Eff. Date		Building Value		Total Insured Value	
	Address			Term Date		Contents Value			
	Roof Shape	Roof Pitch		Roof Covering		Covering Replaced		Roof Yr Blt	
6	Fencing w/Column Features		2017	10/01/2026	\$89,276		\$89,276		
	Lake Nona Blvd Orlando FL 32827		Non combustible	10/01/2027					
Unit #	Description		Year Built	Eff. Date		Building Value		Total Insured Value	
	Address			Term Date		Contents Value			
	Roof Shape	Roof Pitch		Roof Covering		Covering Replaced		Roof Yr Blt	
7	Roundabout Walls (2)		2026	10/01/2026	\$250,820		\$250,820		
	Lake Nona Blvd (near West retail site) Orlando FL 32827		Masonry non combustible	10/01/2027					
Unit #	Description		Year Built	Eff. Date		Building Value		Total Insured Value	
	Address			Term Date		Contents Value			
	Roof Shape	Roof Pitch		Roof Covering		Covering Replaced		Roof Yr Blt	
8	Roundabout Pavers (2)		2026	10/01/2026	\$91,165		\$91,165		
	Lake Nona Blvd (near West retail site) Orlando FL 32827		Masonry non combustible	10/01/2027					

Sign: 

Print Name: Richard Levey

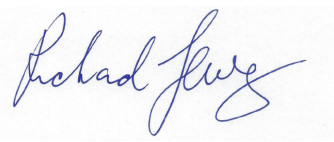
Date: 9.30.26



Boggy Creek Improvement District

Policy No.: 100126267
Agent: Egis Insurance Advisors LLC (Boca Raton, FL)

Unit #	Description Address		Year Built	Eff. Date	Building Value		Total Insured Value	
			Const Type	Term Date	Contents Value			
	Roof Shape	Roof Pitch		Roof Covering		Covering Replaced	Roof Yr Blt	
9	Roundabout Sign		2026	10/01/2026	\$59,215			
	Lake Nona Blvd (Westernmost Roundabout near West retail site) Orlando FL 32827		Masonry non combustible	10/01/2027			\$59,215	
			Total:	Building Value \$788,066		Contents Value \$0		Insured Value \$788,066

Sign: 

Print Name: Richard Levey

Date: 9.30.26



Boggy Creek Improvement District

Policy No.: 100126267
Agent: Egis Insurance Advisors LLC (Boca Raton, FL)

Item #	Department	Serial Number	Classification Code	Eff. date	Value	Deductible
	Description			Term Date		
1			Electronic data processing equipment	10/01/2026	\$10,712	\$1,000
	Distributed Antenna Systems (DAS) Equipment			10/01/2027		
Total					\$10,712	

Sign: _____

Print Name: Richard Levey

Date: 9.30.26



Boggy Creek Improvement District

**Operations and Maintenance Expenditures Paid in
August 2026 in an amount totaling \$73,786.45**

BOGGY CREEK IMPROVEMENT DISTRICT

DISTRICT OFFICE • 3501 QUADRANGLE BLVD STE 270 • ORLANDO, FL 32817
PHONE: (407) 723-5900 • FAX: (407) 723-5901

Operation and Maintenance Expenditures For Board Approval

Attached please find the check register listing Operations and Maintenance expenditures paid from August 1, 2026 through August 31, 2026. This does not include expenditures previously approved by the Board.

The total items being presented: **\$73,786.45**

Approval of Expenditures:

_____ Chairman

_____ Vice Chairman

_____ Assistant Secretary

Boggy Creek Improvement District
AP Check Register (Current by Bank)
Check Dates: 8/1/2026 to 8/31/2026

Check No.	Date	Status*	Vendor ID	Payee Name	Amount
BANK ID: OM-ACH - CITY NATIONAL BANK - ACH & WIRES					001-101-0000-00-01
70073	08/18/26		VGLOBA	VGlobalTech	\$185.00
70074	08/25/26		OUC	Orlando Utilities Commission	\$12,914.94
BANK OM-ACH REGISTER TOTAL:					\$13,099.94
BANK ID: SUN - CITY NATIONAL BANK					001-101-0000-00-01
4581	08/18/26	P	KUTAK	Kutak Rock	\$2,759.00
4582	08/18/26	P	ORLSEN	Orlando Sentinel	\$280.93
4583	08/19/26	P	CEPRA	Cepira Landscape	\$2,022.00
4584	08/19/26	P	KUTAK	Kutak Rock	\$2,728.50
4585	08/19/26	P	ORLSEN	Orlando Sentinel	\$485.42
4586	08/21/26	P	AWC	Aquatic Weed Control, Inc.	\$835.00
4587	08/31/26	P	BERCON	Berman Construction	\$3,000.01
4588	08/31/26	P	CEPRA	Cepira Landscape	\$51,615.58
BANK SUN REGISTER TOTAL:					\$63,726.44
GRAND TOTAL					\$76,826.38

60,686.51	Checks 4583-4588
2,759.00	Construction expense - check 4581
280.93	Construction expense - check 4582
185.00	PA 743 - VGlobalTech invoice paid online
12,914.94	PA 744 - OUC invoice paid online
76,826.38	Total Cash Spent
73,786.45	O&M Cash Spent

* Check Status Types: "P" - Printed ; "M" - Manual ; "V" - Void (Void Date); "A" - Application; "E" - EFT
** Denotes broken check sequence.

Boggy Creek Improvement District
AP Remittance Report

BANK:	SUN	CHECK:	4581	AMOUNT:	\$2,759.00	DATE:	08/18/26	VEND ID:	KUTAK
Date	Invoice Number	Invoice Description				Discount Taken		Amount Paid	
07/29/26	3779453	CPA 004 - Proj. constr. thru 0				\$0.00		\$967.00	
07/28/26	3779459	CPA 004 - Proj. constr. thru 0				\$0.00		\$1,792.00	
TOTALS:						\$0.00		\$2,759.00	
BANK:	SUN	CHECK:	4582	AMOUNT:	\$280.93	DATE:	08/18/26	VEND ID:	ORLSEN
Date	Invoice Number	Invoice Description				Discount Taken		Amount Paid	
08/10/26	OSA108062	CPA 004 - Ad: 95320 ; 08/13/20				\$0.00		\$56.19	
08/10/26	OSA108062	CPA 004 - Ad: 95320 ; 08/13/20				\$0.00		\$56.19	
08/10/26	OSA108062	CPA 004 - Ad: 95320 ; 08/13/20				\$0.00		\$56.19	
08/10/26	OSA108062	CPA 004 - Ad: 95320 ; 08/13/20				\$0.00		\$56.18	
08/10/26	OSA108062	CPA 004 - Ad: 95320 ; 08/13/20				\$0.00		\$56.18	
TOTALS:						\$0.00		\$280.93	
BANK:	OM-ACH	CHECK:	70073	AMOUNT:	\$185.00	DATE:	08/18/26	VEND ID:	VGLOBA
Date	Invoice Number	Invoice Description				Discount Taken		Amount Paid	
08/01/26	8812	PA 743 - Aug. website maintena				\$0.00		\$185.00	
TOTALS:						\$0.00		\$185.00	
BANK:	SUN	CHECK:	4583	AMOUNT:	\$2,022.00	DATE:	08/19/26	VEND ID:	CEPRA
Date	Invoice Number	Invoice Description				Discount Taken		Amount Paid	
06/30/26	O-S10459	PA 743 - Jun. controller 17 MI				\$0.00		\$601.00	
06/30/26	O-S10472	PA 743 - Jun. controller 12 MI				\$0.00		\$470.50	
07/31/26	O-S10542	PA 743 - Jul. MI repairs				\$0.00		\$950.50	
TOTALS:						\$0.00		\$2,022.00	
BANK:	SUN	CHECK:	4584	AMOUNT:	\$2,728.50	DATE:	08/19/26	VEND ID:	KUTAK
Date	Invoice Number	Invoice Description				Discount Taken		Amount Paid	
07/29/26	3779450	PA 743 - Gen. legal thru 06/30				\$0.00		\$1,465.50	
07/28/26	3779452	PA 743 - Gen. legal thru 05/31				\$0.00		\$1,263.00	
TOTALS:						\$0.00		\$2,728.50	
BANK:	SUN	CHECK:	4585	AMOUNT:	\$485.42	DATE:	08/19/26	VEND ID:	ORLSEN
Date	Invoice Number	Invoice Description				Discount Taken		Amount Paid	
07/27/26	OSA99792	PPA 742 - Ad: 79673 ; Notice o				\$0.00		\$485.42	
TOTALS:						\$0.00		\$485.42	
BANK:	SUN	CHECK:	4586	AMOUNT:	\$835.00	DATE:	08/21/26	VEND ID:	AWC
Date	Invoice Number	Invoice Description				Discount Taken		Amount Paid	
08/01/26	1142604	PA 743 - Aug. waterway service				\$0.00		\$835.00	
TOTALS:						\$0.00		\$835.00	
BANK:	SUN	CHECK:	4587	AMOUNT:	\$3,000.01	DATE:	08/31/26	VEND ID:	BERCON
Date	Invoice Number	Invoice Description				Discount Taken		Amount Paid	
08/01/26	9628434	PA 743 - Aug. administrator ag				\$0.00		\$1,333.34	
08/01/26	9628434	PA 743 - Aug. irrigation speci				\$0.00		\$1,666.67	
TOTALS:						\$0.00		\$3,000.01	
BANK:	SUN	CHECK:	4588	AMOUNT:	\$51,615.58	DATE:	08/31/26	VEND ID:	CEPRA
Date	Invoice Number	Invoice Description				Discount Taken		Amount Paid	
08/01/26	O-S10569	PA 743 - Aug. interchange land				\$0.00		\$24,010.08	
08/01/26	O-S10572	PA 743 - Aug. landscaping				\$0.00		\$27,605.50	
TOTALS:						\$0.00		\$51,615.58	

Boggy Creek Improvement District
AP Remittance Report

BANK:	OM-ACH	CHECK:	70074	AMOUNT:	\$12,914.94	DATE:	08/25/26	VEND ID:	OUC
Date	Invoice Number	Invoice Description				Discount Taken		Amount Paid	
08/06/26	83178-080626	PA 744 - OUC 2026.08.06 - IME				\$0.00		\$334.65	
08/06/26	83178-080626	PA 744 - OUC 2026.08.06 - Elec				\$0.00		\$2,377.67	
08/06/26	83178-080626	PA 744 - OUC 2026.08.06 - Wate				\$0.00		\$2,309.54	
08/06/26	83178-080626	PA 744 - OUC 2026.08.06 - Stre				\$0.00		\$7,702.78	
08/06/26	83178-080626	PA 744 - OUC 2026.08.06 - IME				\$0.00		\$190.30	
TOTALS:						\$0.00		\$12,914.94	



Boggy Creek Improvement District

**Operations and Maintenance Expenditures Paid in
September 2026 in an amount totaling \$96,438.40**
(provided under separate cover)



Boggy Creek Improvement District

Work Authorizations/Proposed Services
(if applicable)

WORK AUTHORIZATION FOR MAINTENANCE SERVICES

This Work Authorization (the “Work Authorization”), dated September 24, 2026 authorizes certain work in accordance with that certain *AGREEMENT BETWEEN THE BOGGY CREEK IMPROVEMENT DISTRICT AND BERMAN CONSTRUCTION, LLC FOR GENERAL MAINTENANCE SERVICES* (the “Agreement”), dated August 18, 2020, by and between:

Boggy Creek Improvement District, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, being situated in the City of Orlando, Florida, and whose mailing address is 3501 Quadrangle Boulevard, Suite 270, Orlando, Florida 32817 (the “District”); and

Berman Construction, LLC, a Florida limited liability company, with a mailing address of 9801 Lake Nona Club Drive, Orlando, Florida 32827 (hereinafter “Contractor”, together with District the “Parties”).

Section 1. Scope of Services. Contractor shall provide holiday decoration maintenance services, as set forth in the attached **Exhibit A**, which is incorporated herein by reference, all in accordance with the terms of the Agreement (collectively, the “Services”).

Section 2. Compensation and Term. It is understood and agreed that the payment of compensation for the Services under this Work Authorization shall be in the amount and for the term set forth in the attached **Exhibit A**, and in the manner set forth in the Agreement.

Section 3. Acceptance. Acceptance of this Work Authorization will authorize the Contractor to complete the Services as outlined above and is indicated by the signature of the authorized representative of the District and the Contractor in the spaces provided below. Contractor shall commence the aforesaid Services as provided herein and shall perform the same in accordance with the terms and conditions of the Agreement, which, except to the extent expressly altered or changed in this Work Authorization, remain in full force and effect.

IN WITNESS WHEREOF, the Parties hereto have caused this Work Authorization to be executed the day and year first above written.

BOGGY CREEK IMPROVEMENT DISTRICT

Secretary

By: _____
Its: _____

BERMAN CONSTRUCTION, LLC

Edgard Morales

Witness

By: _____
Its: _____

Exhibit A: Proposal/Scope of Services

ESTIMATE

#5939



BILL TO

Boggy Creek Improvement District
United States

SHIP TO

Boggy Creek Improvement District
United States

SALES REP	EXPIRES	Exp. Close	SHIPPING METHOD
Edgard Morales Gonzalez	10/24/2026	09/24/2026	

PROJECT OVERVIEW

Scope of Work – BCID Holiday Decor at Lake Nona Boulevard and Boggy Creek Road

Provide all materials, equipment, and labor to install holiday décor at the monuments located at Lake Nona Boulevard and Boggy Creek Road.

The scope includes two 48-inch wreaths and eight 72-inch wreaths. Work includes delivery, fluffing all greenery, attaching ribbons, and securely installing the wreaths at the designated locations. Once the holiday season is over, return to take down the décor.

ITEM	DESCRIPTION	QUANTITY	RATE	AMOUNT
Maintenance Work	Cost of tech to pick up and install holiday decor on BCID	1	\$600.00	\$600.00

Subtotal	\$600.00
TAX	
Total	\$600.00

ESTIMATE

#5939



Please sign and return this estimate to authorize the proposed work.

Client Representative Signature

Date

Printed Name



Boggy Creek Improvement District

District's Financial Position and Budget to Actual YTD



Boggy Creek Improvement District

August 2026 Financial Package

August 31, 2026

PFM Management Services LLC
3501 Quadrangle Boulevard
Suite 270
Orlando, FL 32817-8329
(407) 723-5900



Boggy Creek Improvement District
Statement of Financial Position
As of 8/31/2026

	General	Debt Service	Capital Projects	General Long-Term Debt	Total
<u>Assets</u>					
<u>Current Assets</u>					
General Checking Account	\$ 787,647.80				\$ 787,647.80
State Board of Administration	1,578.22				1,578.22
Infrastructure Capital Reserve	146,623.12				146,623.12
Interchange Maintenance Reserve	17,156.13				17,156.13
Due From Other Governmental Units	17,454.50				17,454.50
Prepaid Expenses	2,065.26				2,065.26
Deposits	5,000.00				5,000.00
Debt Service Reserve Series 2013		\$ 3,933,696.88			3,933,696.88
Debt Service Reserve Series 2023		582,509.37			582,509.37
Revenue Series 2013		1,423,715.26			1,423,715.26
Revenue Series 2023		651,192.87			651,192.87
Prepayment Series 2013		4,568.75			4,568.75
Prepayment Series 2023		3,806.39			3,806.39
Construction Checking Account			\$ 3,918.85		3,918.85
Due From Other Governmental Units			280.92		280.92
Acquisition/Construction Series 2013			11,679.95		11,679.95
Total Current Assets	\$ 977,525.03	\$ 6,599,489.52	\$ 15,879.72	\$ -	\$ 7,592,894.27
<u>Investments</u>					
Amount Available in Debt Service Funds				\$ 6,599,489.52	\$ 6,599,489.52
Amount To Be Provided				47,760,510.48	47,760,510.48
Total Investments	\$ -	\$ -	\$ -	\$ 54,360,000.00	\$ 54,360,000.00
Total Assets	\$ 977,525.03	\$ 6,599,489.52	\$ 15,879.72	\$ 54,360,000.00	\$ 61,952,894.27



Boggy Creek Improvement District
Statement of Financial Position
As of 8/31/2026

	General	Debt Service	Capital Projects	General Long-Term Debt	Total
<u>Liabilities and Net Assets</u>					
<u>Current Liabilities</u>					
Accounts Payable	\$ 7,760.96				\$ 7,760.96
Total Current Liabilities	\$ 7,760.96	\$ -	\$ -	\$ -	\$ 7,760.96
<u>Long Term Liabilities</u>					
Revenue Bonds Payable - Long-Term				\$ 54,360,000.00	\$ 54,360,000.00
Total Long Term Liabilities	\$ -	\$ -	\$ -	\$ 54,360,000.00	\$ 54,360,000.00
Total Liabilities	\$ 7,760.96	\$ -	\$ -	\$ 54,360,000.00	\$ 54,367,760.96
<u>Net Assets</u>					
Net Assets, Unrestricted	\$ 70,670.30				\$ 70,670.30
Net Assets - General Government	694,846.65				694,846.65
Current Year Net Assets - General Government	204,247.12				204,247.12
Net Assets, Unrestricted		\$ (1,465,642.46)			(1,465,642.46)
Current Year Net Assets, Unrestricted		(8,902.05)			(8,902.05)
Net Assets - General Government		8,074,034.03			8,074,034.03
Net Assets, Unrestricted			\$ (22,384,631.35)		(22,384,631.35)
Net Assets, Unrestricted			(4,153,414.29)		(4,153,414.29)
Current Year Net Assets, Unrestricted			(143,050.80)		(143,050.80)
Net Assets - General Government			26,696,976.16		26,696,976.16
Total Net Assets	\$ 969,764.07	\$ 6,599,489.52	\$ 15,879.72	\$ -	\$ 7,585,133.31
Total Liabilities and Net Assets	\$ 977,525.03	\$ 6,599,489.52	\$ 15,879.72	\$ 54,360,000.00	\$ 61,952,894.27



Boggy Creek Improvement District
Statement of Activities
As of 8/31/2026

	General	Debt Service	Capital Projects	General Long-Term Debt	Total
<u>Revenues</u>					
On-Roll Assessments	\$ 303,572.28				\$ 303,572.28
Off-Roll Assessments	620,848.13				620,848.13
Developer Contributions	86,095.42				86,095.42
Other Income & Other Financing Sources	10,055.01				10,055.01
On-Roll Assessments		\$ 735,725.17			735,725.17
Off-Roll Assessments		4,336,189.48			4,336,189.48
Inter-Fund Transfers In			\$ 133,899.70		133,899.70
Total Revenues	\$ 1,020,570.84	\$ 5,071,914.65	\$ 133,899.70	\$ -	\$ 6,226,385.19
<u>Expenses</u>					
Supervisor Fees	\$ 3,200.00				\$ 3,200.00
Public Officials' Liability Insurance	4,569.00				4,569.00
Trustee Services	7,936.79				7,936.79
Management	38,958.37				38,958.37
Engineering	16,930.90				16,930.90
Disclosure	1,500.00				1,500.00
District Counsel	16,298.54				16,298.54
Assessment Administration	15,000.00				15,000.00
Audit	4,800.00				4,800.00
Arbitrage Calculation	1,500.00				1,500.00
Tax Preparation	25.20				25.20
Travel and Per Diem	124.74				124.74
Postage & Shipping	257.52				257.52
Legal Advertising	3,747.14				3,747.14
Bank Fees	7.60				7.60
Miscellaneous	406.33				406.33
Web Site Maintenance	2,935.00				2,935.00
Holiday Decorations	500.00				500.00
Dues, Licenses, and Fees	175.00				175.00
Electric	15,251.76				15,251.76
Water Reclaimed	21,091.41				21,091.41
General Insurance	5,183.00				5,183.00



Boggy Creek Improvement District
Statement of Activities
As of 8/31/2026

	General	Debt Service	Capital Projects	General Long-Term Debt	Total
Property & Casualty	\$ 6,455.00				\$ 6,455.00
Other Insurance	500.00				500.00
Irrigation Parts	37,910.04				37,910.04
Landscaping Maintenance & Material	303,226.11				303,226.11
Landscape Improvements	31,142.00				31,142.00
Contingency	1,650.55				1,650.55
IME - Aquatics Maintenance	2,985.18				2,985.18
IME - Irrigation	932.92				932.92
IME - Landscaping	85,836.08				85,836.08
IME - Lighting	623.25				623.25
IME - Miscellaneous	198.26				198.26
IME - Water Reclaimed	870.20				870.20
Pest Control	3,020.00				3,020.00
Entry and Wall Maintenance	27,050.00				27,050.00
Shuttle Financing - Maintenance	13,599.92				13,599.92
Shuttle Financing - BEEP Operating Costs	72,495.50				72,495.50
IME - Landscape Improvements	2,112.50				2,112.50
Streetlights	76,888.46				76,888.46
Personnel Leasing Agreement	33,000.11				33,000.11
Principal Payments (Series 2013)		\$ 1,955,000.00			1,955,000.00
Principal Payments (Series 2023)		295,000.00			295,000.00
Interest Payments (Series 2013)		2,031,550.00			2,031,550.00
Interest Payments (Series 2023)		874,556.26			874,556.26
Inter-Fund Transfers Out		133,385.15			133,385.15
Engineering			\$ 50,400.24		50,400.24
District Counsel			10,851.15		10,851.15
Legal Advertising			604.15		604.15
Developer Advance Repayment			219,470.72		219,470.72
Contingency			522.45		522.45
Inter-Fund Transfers Out			514.55		514.55
Total Expenses	\$ 860,894.38	\$ 5,289,491.41	\$ 282,363.26	\$ -	\$ 6,432,749.05



Boggy Creek Improvement District
Statement of Activities
As of 8/31/2026

	General	Debt Service	Capital Projects	General Long-Term Debt	Total
<u>Other Revenues (Expenses) & Gains (Losses)</u>					
Interest Income	\$ 44,570.66				\$ 44,570.66
Dividend Income		\$ 208,674.71			208,674.71
Interest Income			\$ 360.23		360.23
Dividend Income			5,052.53		5,052.53
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$ 44,570.66</u>	<u>\$ 208,674.71</u>	<u>\$ 5,412.76</u>	<u>\$ -</u>	<u>\$ 258,658.13</u>
Change In Net Assets	\$ 204,247.12	\$ (8,902.05)	\$ (143,050.80)	\$ -	\$ 52,294.27
Net Assets At Beginning Of Year	<u>\$ 765,516.95</u>	<u>\$ 6,608,391.57</u>	<u>\$ 158,930.52</u>	<u>\$ -</u>	<u>\$ 7,532,839.04</u>
Net Assets At End Of Year	<u><u>\$ 969,764.07</u></u>	<u><u>\$ 6,599,489.52</u></u>	<u><u>\$ 15,879.72</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 7,585,133.31</u></u>



Boggly Creek Improvement District
Budget to Actual
For the Month Ending 8/31/2026

	YTD Actual	YTD Budget	YTD Variance	FY 2026 Adopted Budget	Percentage Spent
<u>Revenues</u>					
Assessments	\$ 924,420.41	\$ 843,750.82	\$ 80,669.59	\$ 920,455.44	100.43%
Developer Contributions	86,095.42	664,876.39	(578,780.97)	725,319.70	11.87%
Carryforward Revenue	119,659.37	119,659.37	-	130,537.49	91.67%
Other Income & Other Financing Sources	10,055.01	-	10,055.01	-	
Net Revenues	\$ 1,140,230.21	\$ 1,628,286.58	\$ (488,056.37)	\$ 1,776,312.63	64.19%
<u>General & Administrative Expenses</u>					
Legislative					
Supervisor Fees	\$ 3,200.00	\$ 11,000.00	\$ (7,800.00)	\$ 12,000.00	26.67%
Financial & Administrative					
Public Officials' Liability Insurance	4,569.00	4,543.46	25.54	4,956.50	92.18%
Trustee Services	7,936.79	8,372.83	(436.04)	9,134.00	86.89%
Management	38,958.37	38,958.33	0.04	42,500.00	91.67%
Engineering	16,930.90	10,541.67	6,389.23	11,500.00	147.23%
Disclosure	1,500.00	1,833.33	(333.33)	2,000.00	75.00%
District Counsel	16,298.54	32,083.33	(15,784.79)	35,000.00	46.57%
Assessment Administration	15,000.00	13,750.00	1,250.00	15,000.00	100.00%
Reamortization Schedules	-	229.17	(229.17)	250.00	0.00%
Audit	4,800.00	3,666.67	1,133.33	4,000.00	120.00%
Arbitrage Calculation	1,500.00	1,100.00	400.00	1,200.00	125.00%
Tax Preparation	25.20	27.50	(2.30)	30.00	84.00%
Travel and Per Diem	124.74	275.00	(150.26)	300.00	41.58%
Telephone	-	22.91	(22.91)	25.00	0.00%
Postage & Shipping	257.52	458.33	(200.81)	500.00	51.50%
Copies	-	229.17	(229.17)	250.00	0.00%
Legal Advertising	3,747.14	5,500.00	(1,752.86)	6,000.00	62.45%
Bank Fees	7.60	330.00	(322.40)	360.00	2.11%
Miscellaneous	406.33	1,081.67	(675.34)	1,180.00	34.43%
Meeting Room	-	229.17	(229.17)	250.00	0.00%
Office Supplies	-	91.67	(91.67)	100.00	0.00%
Property Taxes	-	137.50	(137.50)	150.00	0.00%
Web Site Maintenance	2,935.00	3,135.00	(200.00)	3,420.00	85.82%
Holiday Decorations	500.00	550.00	(50.00)	600.00	83.33%
Dues, Licenses, and Fees	175.00	160.42	14.58	175.00	100.00%
Total General & Administrative Expenses	\$ 118,872.13	\$ 138,307.13	\$ (19,435.00)	\$ 150,880.50	78.79%



Boggly Creek Improvement District
Budget to Actual
For the Month Ending 8/31/2026

	YTD Actual	YTD Budget	YTD Variance	FY 2026 Adopted Budget	Percentage Spent
<u>Field Operations Expenses</u>					
Electric Utility Services					
Electric	\$ 15,251.76	\$ 8,708.33	\$ 6,543.43	\$ 9,500.00	160.54%
Entry Lighting	-	458.33	(458.33)	500.00	0.00%
Water-Sewer Combination Services					
Water Reclaimed	21,091.41	29,333.33	(8,241.92)	32,000.00	65.91%
Other Physical Environment					
General Insurance	5,183.00	5,154.88	28.12	5,623.50	92.17%
Property & Casualty	6,455.00	6,698.18	(243.18)	7,307.10	88.34%
Other Insurance	500.00	1,375.00	(875.00)	1,500.00	33.33%
Irrigation Repairs	37,910.04	59,583.33	(21,673.29)	65,000.00	58.32%
Landscaping Maintenance & Material	303,226.11	334,326.67	(31,100.56)	364,720.00	83.14%
Landscape Improvements	31,142.00	59,583.33	(28,441.33)	65,000.00	47.91%
Tree Trimming	-	14,391.67	(14,391.67)	15,700.00	0.00%
Contingency	1,650.55	9,166.67	(7,516.12)	10,000.00	16.51%
Trail Maintenance	-	18,333.33	(18,333.33)	20,000.00	0.00%
Pest Control	3,020.00	3,208.33	(188.33)	3,500.00	86.29%
Shuttle Financing					
Maintenance	13,599.92	198,000.00	(184,400.08)	216,000.00	6.30%
Vehicle Cost (Loan Payment)	-	134,126.39	(134,126.39)	146,319.70	0.00%
BEEP Operating Costs	72,495.50	328,166.67	(255,671.17)	358,000.00	20.25%
Interchange Maintenance Expenses					
IME - Aquatics Maintenance	2,985.18	3,157.92	(172.74)	3,445.00	86.65%
IME - Irrigation Repair	932.92	2,979.17	(2,046.25)	3,250.00	28.71%
IME - Landscaping	85,836.08	87,325.64	(1,489.56)	95,264.33	90.10%
IME - Lighting	623.25	1,191.67	(568.42)	1,300.00	47.94%
IME - Miscellaneous	198.26	5,958.33	(5,760.07)	6,500.00	3.05%
IME - Water Reclaimed	870.20	1,489.58	(619.38)	1,625.00	53.55%
IME - Landscape Improvements	2,112.50	11,916.67	(9,804.17)	13,000.00	16.25%
Road & Street Facilities					
Entry and Wall Maintenance	27,050.00	23,833.33	3,216.67	26,000.00	104.04%
Streetlights	76,888.46	89,238.26	(12,349.80)	97,350.83	78.98%
Parks & Recreation					
Personnel Leasing Agreement - Administrator	14,666.74	14,666.67	0.07	16,000.00	91.67%
Personnel Leasing Agreement - Irrigation Specialist	18,333.37	18,333.33	0.04	20,000.00	91.67%
Reserves					
Infrastructure Capital Reserve	-	18,486.11	(18,486.11)	20,166.67	0.00%
Interchange Maintenance Reserve	-	2,163.33	(2,163.33)	2,360.00	0.00%
Total Field Operations Expenses	\$ 742,022.25	\$ 1,491,354.45	\$ (749,332.20)	\$ 1,626,932.13	45.61%
Total Expenses	\$ 860,894.38	\$ 1,629,661.58	\$ (768,767.20)	\$ 1,777,812.63	48.42%
Income (Loss) from Operations	\$ 279,335.83	\$ (1,375.00)	\$ 280,710.83	\$ (1,500.00)	
<u>Other Income (Expense)</u>					
Interest Income	\$ 44,570.66	\$ 1,375.00	\$ 43,195.66	\$ 1,500.00	2971.38%
Total Other Income (Expense)	\$ 44,570.66	\$ 1,375.00	\$ 43,195.66	\$ 1,500.00	2971.38%
Net Income (Loss)	\$ 323,906.49	\$ -	\$ 323,906.49	\$ -	



Boggy Creek Improvement District
 Monthly Statement of Activities
 Through the Month Ending 8/31/2026

	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	YTD Actual
Revenues												
Assessments	\$ -	\$ 310,424.07	\$ -	\$ 443.57	\$ 155,212.03	\$ 38,888.47	\$ 17,487.30	\$ 270,452.15	\$ 120,394.30	\$ 11,118.52	\$ -	\$ 924,420.41
Developer Contributions	-	21,533.33	-	21,365.42	21,042.50	-	22,154.16	-	0.01	-	-	86,095.42
Carryforward Revenue	10,878.12	10,878.13	10,878.12	10,878.13	10,878.12	10,878.13	10,878.12	10,878.12	10,878.13	10,878.12	10,878.13	119,659.37
Other Income & Other Financing Sources	0.01	-	-	-	-	-	-	-	-	-	10,055.00	10,055.01
Net Revenues	\$ 10,878.13	\$ 342,835.53	\$ 10,878.12	\$ 32,687.12	\$ 187,132.65	\$ 49,766.60	\$ 50,519.58	\$ 281,330.27	\$ 131,272.44	\$ 21,996.64	\$ 20,933.13	\$ 1,140,230.21
General & Administrative Expenses												
Legislative												
Supervisor Fees	\$ 200.00	\$ -	\$ -	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 200.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 3,200.00
Financial & Administrative												
Public Officials' Liability Insurance	4,569.00	-	-	-	-	-	-	-	-	-	-	4,569.00
Trustee Services	6,446.30	-	-	-	-	-	-	1,490.49	-	-	-	7,936.79
Management	3,541.67	3,541.67	3,541.67	3,541.67	3,541.67	3,541.67	3,541.67	3,541.67	3,541.67	3,541.67	3,541.67	38,958.37
Engineering	-	2,041.25	416.60	-	284.43	386.60	-	11,748.16	1,059.43	994.43	-	16,930.90
Dissemination Agent	-	-	500.00	-	-	-	500.00	-	-	500.00	-	1,500.00
District Counsel	-	-	3,936.50	-	1,574.50	3,751.04	-	-	4,308.00	-	2,728.50	16,298.54
Assessment Administration	-	-	15,000.00	-	-	-	-	-	-	-	-	15,000.00
Reamortization Schedules	-	-	-	-	-	-	-	-	-	-	-	-
Audit	-	-	-	-	-	4,800.00	-	-	-	-	-	4,800.00
Arbitrage Calculation	-	-	1,000.00	-	-	-	-	-	-	-	500.00	1,500.00
Tax Preparation	-	-	-	-	25.20	-	-	-	-	-	-	25.20
Travel and Per Diem	-	34.00	-	6.80	14.00	7.00	14.00	-	22.75	-	26.19	124.74
Telephone	-	-	-	-	-	-	-	-	-	-	-	-
Postage & Shipping	-	4.42	9.81	6.68	22.83	109.61	9.18	9.47	19.32	24.09	42.11	257.52
Copies	-	-	-	-	-	-	-	-	-	-	-	-
Legal Advertising	-	275.68	219.50	-	219.50	504.96	252.48	252.48	252.48	1,025.40	744.66	3,747.14
Bank Fees	-	-	-	7.60	-	-	-	-	-	-	-	7.60
Miscellaneous	-	-	-	80.00	40.00	40.00	40.00	-	120.00	-	86.33	406.33
Meeting Room	-	-	-	-	-	-	-	-	-	-	-	-
Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Web Site Maintenance	185.00	185.00	185.00	485.00	185.00	185.00	485.00	185.00	185.00	485.00	185.00	2,935.00
Holiday Decorations	-	-	500.00	-	-	-	-	-	-	-	-	500.00
Dues, Licenses, and Fees	175.00	-	-	-	-	-	-	-	-	-	-	175.00
Total General & Administrative Expenses	\$ 15,116.97	\$ 6,082.02	\$ 25,309.08	\$ 4,527.75	\$ 6,307.13	\$ 13,725.88	\$ 5,242.33	\$ 17,427.27	\$ 9,908.65	\$ 6,970.59	\$ 8,254.46	\$ 118,872.13



Boggy Creek Improvement District
Monthly Statement of Activities
Through the Month Ending 8/31/2026

	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	YTD Actual
Field Operations												
Electric Utility Services												
Electric	\$ -	\$ 1,396.94	\$ 1,129.22	\$ 1,489.45	\$ 1,121.95	\$ 1,789.36	\$ 1,407.28	\$ 1,448.56	\$ 1,628.73	\$ 1,462.60	\$ 2,377.67	\$ 15,251.76
Entry Lighting	-	-	-	-	-	-	-	-	-	-	-	-
Water-Sewer Combination Services												
Water Reclaimed	-	1,984.86	1,874.90	2,268.19	1,725.87	1,760.08	2,448.78	2,381.42	3,288.55	1,049.22	2,309.54	21,091.41
Other Physical Environment												
General Insurance	5,183.00	-	-	-	-	-	-	-	-	-	-	5,183.00
Property & Casualty Insurance	6,455.00	-	-	-	-	-	-	-	-	-	-	6,455.00
Other Insurance	500.00	-	-	-	-	-	-	-	-	-	-	500.00
Irrigation Repairs	-	-	7,937.50	-	2,448.04	7,629.50	1,544.00	1,034.50	2,940.00	10,364.50	4,012.00	37,910.04
Landscaping Maintenance & Material	27,566.01	27,566.01	27,566.01	27,566.01	27,566.01	27,566.01	27,566.01	27,566.01	27,566.01	27,566.01	27,566.01	303,226.11
Landscape Improvements	-	-	-	-	-	-	-	-	4,000.00	27,142.00	-	31,142.00
Tree Trimming	-	-	-	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-	1,650.55	-	1,650.55
Trail Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Pest Control	1,510.00	-	-	-	-	-	1,510.00	-	-	-	-	3,020.00
Shuttle Financing												
Maintenance	-	3,399.98	3,399.98	3,399.98	3,399.98	-	-	-	-	-	-	13,599.92
Vehicle Cost	-	-	-	-	-	-	-	-	-	-	-	-
BEEP Operating Costs	-	18,133.35	17,965.44	17,642.52	18,754.19	-	-	-	-	-	-	72,495.50
Interchange Maintenance Expenses												
IME - Aquatics Maintenance	271.38	271.38	271.38	271.38	271.38	271.38	271.38	271.38	271.38	271.38	271.38	2,985.18
IME - Irrigation	-	-	488.64	-	-	-	-	-	-	304.53	139.75	932.92
IME - Landscaping	7,803.28	7,803.28	7,803.28	7,803.28	7,803.28	7,803.28	7,803.28	7,803.28	7,803.28	7,803.28	7,803.28	85,836.08
IME - Lighting	-	61.32	62.86	69.88	67.91	61.61	61.97	59.67	60.19	55.99	61.85	623.25
IME - Miscellaneous	99.13	-	-	-	-	-	99.13	-	-	-	-	198.26
IME - Water Reclaimed	-	93.46	143.72	68.94	56.62	65.26	68.78	65.72	89.60	109.34	108.76	870.20
IME - Landscape Improvements	-	-	-	-	-	-	-	-	-	2,112.50	-	2,112.50
Road & Street Facilities												
Entry and Wall Maintenance	-	-	8,700.00	-	15,600.00	2,250.00	-	-	-	500.00	-	27,050.00
Streetlights	-	7,645.33	7,640.23	7,701.77	7,700.74	7,697.68	7,699.73	7,699.73	7,701.77	7,698.70	7,702.78	76,888.46
Parks & Recreation												
Personnel Leasing Agreement - Administration	1,333.34	1,333.34	1,333.34	1,333.34	1,333.34	1,333.34	1,333.34	1,333.34	1,333.34	1,333.34	1,333.34	14,666.74
Personnel Leasing Agreement - Irrigation Specialist	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	18,333.37
Reserves												
Infrastructure Capital Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Interchange Maintenance Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Total Field Operations Expenses	\$ 52,387.81	\$ 71,355.92	\$ 87,983.17	\$ 71,281.41	\$ 89,515.98	\$ 59,894.17	\$ 53,480.35	\$ 51,330.28	\$ 58,349.52	\$ 91,090.61	\$ 55,353.03	\$ 742,022.25
Total Expenses	\$ 67,504.78	\$ 77,437.94	\$ 113,292.25	\$ 75,809.16	\$ 95,823.11	\$ 73,620.05	\$ 58,722.68	\$ 68,757.55	\$ 68,258.17	\$ 98,061.20	\$ 63,607.49	\$ 860,894.38
Income (Loss) from Operations	\$ (56,626.65)	\$ 265,397.59	\$ (102,414.13)	\$ (43,122.04)	\$ 91,309.54	\$ (23,853.45)	\$ (8,203.10)	\$ 212,572.72	\$ 63,014.27	\$ (76,064.56)	\$ (42,674.36)	\$ 279,335.83
Other Income (Expense)												
Interest Income	\$ 2,541.90	\$ 2,056.21	\$ 2,781.45	\$ 2,224.37	\$ 2,245.03	\$ 14,405.29	\$ 2,172.11	\$ 2,603.88	\$ 8,181.70	\$ 2,786.06	\$ 2,572.66	\$ 44,570.66
Total Other Income (Expense)	\$ 2,541.90	\$ 2,056.21	\$ 2,781.45	\$ 2,224.37	\$ 2,245.03	\$ 14,405.29	\$ 2,172.11	\$ 2,603.88	\$ 8,181.70	\$ 2,786.06	\$ 2,572.66	\$ 44,570.66
Net Income (Loss)	\$ (54,084.75)	\$ 267,453.80	\$ (99,632.68)	\$ (40,897.67)	\$ 93,554.57	\$ (9,448.16)	\$ (6,030.99)	\$ 215,176.60	\$ 71,195.97	\$ (73,278.50)	\$ (40,101.70)	\$ 323,906.49



Boggy Creek Improvement District
Cash Flow

Beg. Cash		FY 2025 Inflows	FY 2025 Outflows	FY 2026 Inflows	FY 2026 Outflows	FY 2027 Inflows	FY 2027 Outflows	End. Cash
9/1/2025	742,366.86	42,475.35	(119,816.22)	-	(16,707.00)	-	-	648,318.99
10/1/2025	648,318.99	40,905.70	(37,286.14)	-	-	-	-	651,938.55
11/1/2025	651,938.55	182.90	(73,453.42)	347,679.98	(95,223.96)	-	-	831,124.05
12/1/2025	831,124.05	39.54	-	22,469.94	(107,105.06)	-	-	746,528.47
1/1/2026	746,528.47	-	-	45,702.78	(160,629.61)	-	-	631,601.64
2/1/2026	631,601.64	-	-	195,204.52	(57,287.39)	-	-	769,518.77
3/1/2026	769,518.77	-	-	306,425.30	(377,281.81)	-	-	698,662.26
4/1/2026	698,662.26	-	-	58,476.72	(96,558.64)	-	-	660,580.34
5/1/2026	660,580.34	-	-	701,872.41	(424,233.18)	-	-	938,219.57
6/1/2026	938,219.57	-	-	228,918.37	(244,816.00)	-	(2,065.26)	920,256.68
7/1/2026	920,256.68	-	-	34,627.40	(130,859.16)	-	-	824,024.92
8/1/2026	824,024.92	-	-	40,449.26	(76,826.38)	-	-	787,647.80
9/1/2026	787,647.80	-	-	-	(22,526.67)	-	-	765,121.13 as of 09/06/2026
Totals		83,603.49	(230,555.78)	1,981,826.68	(1,810,054.86)	-	(2,065.26)	