

**BOYNTON VILLAGE
COMMUNITY DEVELOPMENT
DISTRICT**

August 11, 2021

BOARD OF SUPERVISORS

PUBLIC HEARING

AND REGULAR MEETING

AGENDA

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

August 4, 2021

Board of Supervisors
Boynton Village Community Development District

Dear Board Members:

ATTENDEES:
Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.

NOTE: Meeting Location

The Board of Supervisors of the Boynton Village Community Development District will hold a Public Hearing and Regular Meeting on August 11, 2021, at 2:00 p.m., at the Sea Lofts at Boynton Village: 600 Sea Lofts Dr., Boynton Beach, Florida 33426. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Acceptance of Resignation of Solange B. Camet, Seat 4; *Term Expires November, 2024*
4. Consider Appointment of Qualified Elector Fill Unexpired Term of Seat 4
 - Administration of Oath of Office (*the following will be provided in a separate package*)
 - A. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees
 - B. Memberhip, Obligations and Responsibilities
 - C. Financial Disclosure Forms
 - I. Form 1: Statement of Financial Interests
 - II. Form 1X: Amendment to Form 1, Statement of Financial Interests
 - III. Form 1F: Final Statement of Financial Interests
 - D. Form 8B – Memorandum of Voting Conflict
5. Consideration of Resolution 2021-09, Designating Certain Officers of the District, and Providing for an Effective Date
6. Public Hearing on Adoption of Fiscal Year 2021/2022 Budget
 - A. Proof/Affidavit of Publication

*Board of Supervisors
 Boynton Village Community Development District
 August 11, 2021, Public Hearing and Regular Meeting Agenda*

- B. Consideration of Resolution 2021-10, Relating to the Annual Appropriations and Adopting the Budget for the Fiscal Year Beginning October 1, 2021, and Ending September 30, 2022; Authorizing Budget Amendments; and Providing an Effective Date

- 7. Consideration of Resolution 2021-11, Making a Determination of Benefit and Imposing Special Assessments for Fiscal Year 2021/2022; Providing for the Collection and Enforcement of Special Assessments; Certifying an Assessment Roll; Providing for Amendments to the Assessment Roll; Providing a Severability Clause; and Providing an Effective Date

- 8. Presentation of Audited Basic Financial Statements for the Fiscal Year Ended September 30, 2020, Prepared by Keefe McCullough

- 9. Consideration of Resolution 2021-12, Hereby Accepting the Audited Basic Financial Statements for the Fiscal Year Ended September 30, 2020

- 10. Acceptance of Unaudited Financial Statements as of June 30, 2021

- 11. Approval of May 12, 2021 Regular Meeting Minutes

- 12. Staff Reports
 - A. District Counsel: *Billing, Cochran, Lyles, Mauro & Ramsey, P.A.*
 - B. District Engineer: *Schnars Engineering Corporation*
 - C. District Manager: *Wrathell, Hunt and Associates, LLC*
 - I. Update: Outstanding Repairs and Maintenance Items
 - o Bench Replacement
 - o Traffic Striping
 - II. Update: 5-year Bridge Inspection
 - III. NEXT MEETING DATE: September 8, 2021 at 2:00 P.M.
 - o QUORUM CHECK

Richard Buck	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
Harvey Gonzalez	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
Tierra Smith	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
Bret Fischer	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO

*Board of Supervisors
Boynton Village Community Development District
August 11, 2021, Public Hearing and Regular Meeting Agenda*

13. Public Comments
14. Supervisors' Requests
15. Adjournment

Should you have any questions, please do not hesitate to contact me directly at 561-909-7930.

Sincerely,



Daniel Rom
District Manager

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE:

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

PARTICIPANT PASSCODE: 528 064 2804

**BOYNTON VILLAGE
COMMUNITY DEVELOPMENT DISTRICT**

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NOTICE OF TENDER OF RESIGNATION

To: Board of Supervisors
Boynton Village Community Development District
Attn: Daniel Rom, District Manager
2300 Glades Road, Suite 410W
Boca Raton, FL 33431

From: SOLANGE B. CAMET
Printed Name

Date: 8.11.2021

I hereby tender my resignation as a member of the Board of Supervisors of the *Boynton Village Community Development District*. My tendered resignation will be deemed to be effective as of the time a quorum of the remaining members of the Board of Supervisors accepts it at a duly noticed meeting of the Board of Supervisors, effective immediately.

I certify that this Notice of Tender of Resignation has been executed by me and faxed to 561-571-0013 or scanned and electronically transmitted to gillyardd@whhassociates.com and agree that the executed fax or email copy shall be binding and enforceable as an original.


Signature

**BOYNTON VILLAGE
COMMUNITY DEVELOPMENT DISTRICT**

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RESOLUTION 2021-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BOYNTON VILLAGE COMMUNITY DEVELOPMENT DISTRICT DESIGNATING CERTAIN OFFICERS OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE BOYNTON VILLAGE COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. _____ is appointed Chair.

SECTION 2. _____ is appointed Vice Chair.

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

_____ is appointed Assistant Secretary.

_____ is appointed Assistant Secretary.

_____ is appointed Assistant Secretary.

Daniel Rom is appointed Assistant Secretary.

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

Jeff Pinder is appointed Assistant Treasurer.

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

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

PASSED AND ADOPTED this 11th day of August, 2021.

ATTEST:

**BOYNTON VILLAGE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

**BOYNTON VILLAGE
COMMUNITY DEVELOPMENT DISTRICT**

6A

Publication Date
2021-07-22

Subcategory
Miscellaneous Notices

BOYNTON VILLAGE COMMUNITY DEVELOPMENT DISTRICT NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2021/2022 BUDGET AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING The Board of Supervisors (the "Board") of the Boynton Village Community Development District (the "District") will hold a public hearing on August 11, 2021 at 2:00 p.m., at the Sea Lofts at Boynton Village, 600 Sea Lofts Drive, Boynton Beach, Florida 33426, for the purpose of hearing comments and objections on the adoption of the proposed budgets ("Proposed Budget") of the District for the fiscal year beginning October 1, 2021 and ending September 30, 2022 ("Fiscal Year 2021/2022"). A regular board meeting of the District will also be held at that time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained at the offices of the District Manager, located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: (561) 571-0010 (" District Manager's Office"), during normal business hours or by visiting the District's website at <https://www.boyntonvillagecdd.net/>. The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing and meeting may be continued to a date, time, and place to be specified on the record at the hearing or meeting. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations at this hearing and meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the hearing and meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office. District Manager 7-22, 7-29/2021

**BOYNTON VILLAGE
COMMUNITY DEVELOPMENT DISTRICT**

6B

RESOLUTION 2021-10

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

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2021, submitted to the Board of Supervisors (“**Board**”) of the Boynton Village Community Development District (“**District**”) proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2021 and ending September 30, 2022 (“**Fiscal Year 2021/2022**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE BOYNTON VILLAGE COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BUDGET

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

- b. The Proposed Budget, attached hereto as **Exhibit “A,”** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes (“Adopted Budget”)*, and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Boynton Village Community Development District for the Fiscal Year Ending September 30, 2022.”
- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2021/2022, the sum of \$495,995 to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$107,800
TOTAL SPECIAL REVENUE FUND (GREENWAY)	\$136,284
TOTAL DEBT SERVICES FUND – SERIES 2007 A-1/A-2	<u>\$251,911</u>
TOTAL ALL FUNDS	\$495,995

SECTION 3. BUDGET AMENDMENTS

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

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

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

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this Section 3 and Section 189.016, *Florida Statutes*, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget under subparagraphs c. and d. above are posted on the District’s website within 5 days after adoption and remain on the website for at least 2 years.

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

PASSED AND ADOPTED THIS 11th DAY OF AUGUST, 2021.

ATTEST:

**BOYNTON VILLAGE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

By: _____

Its: _____

EXHIBIT A

**BOYNTON VILLAGE
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2022**

**BOYNTON VILLAGE
COMMUNITY DEVELOPMENT DISTRICT
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**BOYNTON VILLAGE
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2022**

	Fiscal Year 2021			Total Actual & Projected Revenue & Expenditures	Proposed Budget Fiscal Year 2022
	Adopted	Actual through 3/31/2021	Projected through 9/30/2021		
REVENUES					
Assessment levy: on-roll - gross	\$ 132,309				\$ 101,042
Allowable discounts (4%)	(5,292)				(4,042)
Assessment levy: on-roll - net	127,017	\$ 123,419	\$ 3,598	\$ 127,017	97,000
Interest and miscellaneous	-	19	-	19	-
Total revenues	127,017	123,438	3,598	127,036	97,000
EXPENDITURES					
Professional & administrative					
Supervisors	12,000	800	3,000	3,800	4,000
Management/accounting/recording	44,422	22,211	22,211	44,422	44,422
Legal	15,000	2,975	10,000	12,975	10,000
Engineering	7,500	755	5,000	5,755	7,000
Audit	6,900	4,500	2,400	6,900	7,100
Assessment roll preparation	8,000	4,000	4,000	8,000	8,000
Arbitrage rebate calculation	1,200	-	1,200	1,200	1,200
Dissemination agent	3,500	1,750	1,750	3,500	3,500
Trustee	5,000	4,771	229	5,000	5,000
Postage	750	-	750	750	750
Legal advertising	1,500	1,015	485	1,500	1,500
Annual district filing fee	175	175	-	175	175
Insurance: GL & POL	6,514	6,218	296	6,514	6,840
Office supplies	500	276	224	500	500
Other current charges	750	355	395	750	750
Website maintenance	705	705	-	705	705
ADA website compliance	210	-	210	210	210
Total professional & admin	114,626	50,506	52,150	102,656	101,652
Field operations					
Insurance: property (pump station)	500	849	-	849	570
Repairs & maintenance					
Pump station	3,000	-	3,000	3,000	2,000
Bridge	500	-	500	500	500
Total field operations	4,000	849	3,500	4,349	3,070

**BOYNTON VILLAGE
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2022**

	Fiscal Year 2021			Total Actual & Projected Revenue & Expenditures	Proposed Budget Fiscal Year 2022
	Adopted	Actual through 3/31/2021	Projected through 9/30/2021		
Other fees and charges					
Tax collector	1,323	1,234	89	1,323	1,010
Information system services	2,030	770	1,260	2,030	2,030
Property appraiser	38	-	38	38	38
Total other fees & charges	<u>3,391</u>	<u>2,004</u>	<u>1,387</u>	<u>3,391</u>	<u>3,078</u>
Total expenditures	<u>122,017</u>	<u>53,359</u>	<u>57,037</u>	<u>110,396</u>	<u>107,800</u>
Excess/(deficiency) of revenues over/(under) expenditures	5,000	70,079	(53,439)	16,640	(10,800)
Fund balance - beginning (unaudited)	56,382	73,605	143,684	73,605	90,245
Fund balance - ending					
Committed:					
3 months working capital	35,640	37,510	37,510	37,510	32,383
Bridge	4,000	4,000	4,000	4,000	6,000
Irrigation/pump-station	8,000	8,000	8,000	8,000	16,000
Unassigned	13,742	94,174	40,735	40,735	25,062
Fund balance - ending (projected)	<u>\$ 61,382</u>	<u>\$ 143,684</u>	<u>\$ 90,245</u>	<u>\$ 90,245</u>	<u>\$ 79,445</u>

**BOYNTON VILLAGE
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Professional Services

Supervisors	\$ 4,000
<p>Statutorily set at \$200 (plus applicable taxes) for each meeting of the Board of Supervisors', not to exceed \$4,800 for each fiscal year.</p>	
Management/accounting/recording	44,422
<p>Wrathell, Hunt and Associates, LLC specializes in managing community development districts in the State of Florida by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all governmental requirements of the District, develops financing programs, administers the issuance of tax exempt bond financings and operates and maintains the assets of the community.</p>	
Legal	10,000
<p>The firm of Billing, Cochran, Heath, Lyles, Mauro & Anderson, P.A., provides on-going general counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts. In this capacity, they provide service as "local government lawyers," realizing that this type of local government is very limited in its scope – providing infrastructure and services to developments.</p>	
Engineering	7,000
<p>The District has entered into an agreement for engineering services with Schnars Engineering Corp. They provide construction and consulting services, which assists the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.</p>	
Audit	7,100
<p>Pursuant to Florida Statute 218.39, the District is required to undertake an independent examination of its books, records and accounting procedures.</p>	
Arbitrage rebate calculation	1,200
<p>To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.</p>	
Dissemination agent	3,500
<p>The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Currently, this service is being provided by Prager, Sealy & Co., LLC.</p>	
Trustee	5,000
<p>Annual fees paid to U.S. Bank for trustee, paying agent and registrar services.</p>	
Assessment roll preparation	8,000
<p>The District may collect its annual operating and debt service assessment through direct billing to landowners and/or placement of assessments on the annual real estate tax bill from the county's tax collector. The District's contract for financial services with Wrathell, Hunt and Associates, LLC includes assessment roll preparation.</p>	
Postage	750
<p>Mailing of agenda packages, overnight deliveries, correspondence, etc.</p>	
Legal advertising	1,500
<p>The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.</p>	

**BOYNTON VILLAGE
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES (continued)

Annual district filing fee	175
Annual fee paid to the Florida Department of Economic Opportunity.	
Office supplies	500
Accounting and administrative supplies.	
Insurance: GL & POL	6,840
The District carries public officials and general liability insurance with policies written by Preferred Governmental Insurance Trust. The limit of liability is set at \$1,000,000 (general aggregate \$2,000,000) and \$1,000,000 for public officials liability.	
Other current charges	750
Bank charges, automatic AP routing and other miscellaneous expenses incurred during the year.	
Website maintenance	705
ADA website compliance	210
Total professional & admin	101,652
Field operations	
Insurance: property (pump station)	570
Repairs & maintenance	
Pump station	2,000
Bridge	500
Total field operations	3,070
Other fees & charges	
Tax collector	1,010
The tax collector's fees are 1% of the on-roll assessment	
Information system services	2,030
The Palm Beach County ISS fee is based on total amount levied on-roll and for amounts up \$1,450,000 it is \$2,030.	
Property appraiser	38
The property appraiser's fees are \$150.00 plus \$.75 per parcel - cost is shared	
Total other fees & charges	3,078
Total expenditures and other uses	\$ 107,800

**BOYNTON VILLAGE
COMMUNITY DEVELOPMENT DISTRICT
SPECIAL REVENUE FUND BUDGET (GREENWAY)
FISCAL YEAR 2022**

	Fiscal Year 2021			Total Actual & Projected Revenue & Expenditures	Proposed Budget Fiscal Year 2022
	Adopted	Actual through 3/31/2021	Projected through 9/30/2021		
REVENUES					
Assessment levy: on-roll - gross	\$ 130,058				\$ 122,389
Allowable discounts (4%)	(5,202)				(4,896)
Assessment levy: on-roll - net	124,856	\$ 121,331	\$ 3,525	\$ 124,856	117,493
Total revenues	124,856	121,331	3,525	124,856	117,493
EXPENDITURES					
Professional & administrative					
Landscape maintenance	90,000	32,000	57,000	89,000	90,000
Plant replacements	-	-	-	-	2,500
Property maintenance (porter services)	15,000	7,839	7,161	15,000	15,000
Field management	-	-	-	-	-
Electric	5,000	839	1,100	1,939	2,000
Property insurance	2,401	2,418	-	2,418	3,024
Repairs & maintenance - general	5,000	495	4,505	5,000	7,500
Repairs & maintenance - irrigation (non pump station)	10,000	1,307	8,693	10,000	10,000
Contingency/other	6,250	-	6,250	6,250	5,000
Total professional & admin	133,651	44,898	84,709	129,607	135,024
Other fees and charges					
Tax collector	1,301	1,212	89	1,301	1,224
Property appraiser	36	-	36	36	36
Total other fees & charges	1,337	1,212	125	1,337	1,260
Total expenditures	134,988	46,110	84,834	130,944	136,284
Excess/(deficiency) of revenues over/(under) expenditures	(10,132)	75,221	(81,309)	(6,088)	(18,791)
Fund balance - beginning (unaudited)	112,753	131,779	207,000	131,779	125,691
Fund balance - ending					
Assigned: 3 months working capital	35,548	35,548	32,916	32,916	36,339
Assigned: landscape post construction	30,000	30,000	-	-	30,000
Assigned: hard woods trimming	3,250	3,250	-	-	7,500
Unassigned	33,823	138,202	92,775	92,775	33,061
Fund balance - ending (projected)	\$ 102,621	\$ 207,000	\$ 125,691	\$ 125,691	\$ 106,900

**BOYNTON VILLAGE
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF SPECIAL REVENUE FUND (GREENWAY) EXPENDITURES**

EXPENDITURES

Professional Services

Landscape maintenance	\$ 90,000
Maintain the greenway landscape and irrigation, trim trees, mulch, etc.	
Plant replacements	2,500
Property maintenance (porter services)	15,000
Includes walking the grounds five times per week to pick up trash, empty trash cans, replace bags, clean benches and bollards	
Electric	2,000
This is for the greenway lighting and includes electricity usage	
Property insurance	3,024
Repairs & maintenance - general	7,500
This includes benches, lighting, trash cans, waste stations	
Repairs & maintenance - irrigation (non pump station)	10,000
Contingency/other	5,000
Tax collector	1,224
Property appraiser	36
Total expenditures and other uses	<u><u>\$ 136,284</u></u>

**BOYNTON VILLAGE
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2007 A-1/A-2 BONDS
FISCAL YEAR 2022**

	Fiscal Year 2021			Total Actual & Projected Revenue & Expenditures	Proposed Budget Fiscal Year 2022
	Adopted	Actual through 3/31/2021	Projected through 9/30/2021		
REVENUES					
Assessment levy: on-roll - gross	\$ 259,957				\$ 259,957
Allowable discounts (4%)	(10,398)				(10,398)
Assessment levy: on-roll - net	249,559	\$ 242,514	\$ 7,045	\$ 249,559	249,559
Interest	-	7	-	7	-
Total revenues	249,559	242,521	7,045	249,566	249,559
EXPENDITURES					
Debt service					
Principal	95,000	-	95,000	95,000	100,000
Principal prepayment	-	10,000	-	10,000	-
Interest	154,675	77,337	77,338	154,675	149,213
Property appraiser	98	-	98	98	98
Tax collector	2,600	2,425	175	2,600	2,600
Total expenditures	252,373	89,762	172,611	262,373	251,911
Excess/(deficiency) of revenues over/(under) expenditures	(2,814)	152,759	(165,566)	(12,807)	(2,352)
Fund balance - beginning (unaudited)	304,206	306,483	459,242	306,483	293,676
Fund balance - ending (projected)	\$ 301,392	\$ 459,242	\$ 293,676	\$ 293,676	291,324
Use of fund balance					
Debt service reserve balance (required)					(183,207)
Interest expense - November 1, 2022					(71,731)
Projected fund balance surplus/(deficit) as of September 30, 2022					\$ 36,386

Boynton Village
 Community Development District
 Series 2007 A-1
 \$3,600,000

Amortization Schedule

Date	Principal	Int. Rate	Interest	Total P+I
11/01/2021	-	-	74,606.25	74,606.25
05/01/2022	100,000.00	5.750%	74,606.25	174,606.25
11/01/2022	-	-	71,731.25	71,731.25
05/01/2023	110,000.00	5.750%	71,731.25	181,731.25
11/01/2023	-	-	68,568.75	68,568.75
05/01/2024	115,000.00	5.750%	68,568.75	183,568.75
11/01/2024	-	-	65,262.50	65,262.50
05/01/2025	120,000.00	5.750%	65,262.50	185,262.50
11/01/2025	-	-	61,812.50	61,812.50
05/01/2026	130,000.00	5.750%	61,812.50	191,812.50
11/01/2026	-	-	58,075.00	58,075.00
05/01/2027	135,000.00	5.750%	58,075.00	193,075.00
11/01/2027	-	-	54,193.75	54,193.75
05/01/2028	145,000.00	5.750%	54,193.75	199,193.75
11/01/2028	-	-	50,025.00	50,025.00
05/01/2029	150,000.00	5.750%	50,025.00	200,025.00
11/01/2029	-	-	45,712.50	45,712.50
05/01/2030	160,000.00	5.750%	45,712.50	205,712.50
11/01/2030	-	-	41,112.50	41,112.50
05/01/2031	170,000.00	5.750%	41,112.50	211,112.50
11/01/2031	-	-	36,225.00	36,225.00
05/01/2032	180,000.00	5.750%	36,225.00	216,225.00
11/01/2032	-	-	31,050.00	31,050.00
05/01/2033	190,000.00	5.750%	31,050.00	221,050.00
11/01/2033	-	-	25,587.50	25,587.50
05/01/2034	205,000.00	5.750%	25,587.50	230,587.50
11/01/2034	-	-	19,693.75	19,693.75
05/01/2035	215,000.00	5.750%	19,693.75	234,693.75
11/01/2035	-	-	13,512.50	13,512.50
05/01/2036	230,000.00	5.750%	13,512.50	243,512.50
11/01/2036	-	-	6,900.00	6,900.00
05/01/2037	240,000.00	5.750%	6,900.00	246,900.00
Total	\$2,595,000.00		\$1,448,137.50	\$4,043,137.50

**BOYNTON VILLAGE
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT SUMMARY - GENERAL FUND AND DEBT SERVICE FUND
FISCAL YEAR 2022**

On-Roll

Projected Fiscal Year 2022

Number of Units	Unit Type	GF	SRF	DSF	GF, SRF & DSF	FY 21 Assessment
422,430	Comm	\$ 0.0527	\$ -	\$ 0.5996	\$ 0.6523	\$ 0.6686
8	Medplex Condo	70.65	-	833.51	904.16	926.02
152	RAM MF #1	70.65	100.68	-	171.33	199.50
142	RAM MF #2	70.65	113.48	-	184.13	213.11
56	RAM MF #3	70.65	138.54	-	209.19	239.73
171	Alta MF #1	70.65	75.95	-	146.60	173.22
93	Alta MF #2	70.65	85.61	-	156.26	183.48
60	Alta MF #3	70.65	104.51	-	175.16	203.57
279	Morgan Group #1	70.65	120.09	-	190.74	220.12
99	Morgan Group #2	70.65	135.36	-	206.01	236.35
55	Morgan Group TH	70.65	165.24	-	235.89	268.11

**BOYNTON VILLAGE
COMMUNITY DEVELOPMENT DISTRICT**

7

RESOLUTION 2021-11

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BOYNTON VILLAGE COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2021/2022; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE

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

WHEREAS, the District is located in Boynton Beach ("**City**"), Palm Beach County, Florida ("**County**"); and

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

WHEREAS, the Board of Supervisors ("**Board**") of the District hereby determines to undertake various operations and maintenance and other activities described in the District's budgets ("**Budget**") for Fiscal Year 2021/2022, attached hereto as **Exhibit "A ("**Budget**")**;" and

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

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

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

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

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2021/2022; and

WHEREAS, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector ("**Uniform Method**"), and the District has previously authorized the use of the Uniform Method

by, among other things, adopting certain resolutions and entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

WHEREAS, it is in the best interests of the District to adopt the assessment roll attached to this Resolution as **Exhibit “B (“Assessment Roll”),”** and to certify the portion of the Assessment Roll related to certain developed property (**“Tax Roll Property”**) to the County Tax Collector pursuant to the Uniform Method and to directly collect the portion of the Assessment Roll relating to the remaining property (**“Direct Collect Property”**), all as set forth in **Exhibit “B;”** and

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE BOYNTON VILLAGE COMMUNITY DEVELOPMENT DISTRICT:

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

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

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

SECTION 4. ASSESSMENT ROLL. is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this

Resolution, and shall amend the District's Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

SECTION 6. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 7. TRANSMITTAL. The District Manager of the District is hereby directed to transmit a copy of this Resolution to the proper public and governmental officials, so that its purpose and effect may be carried out in accordance with applicable law.

SECTION 8. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED this 11th day of August, 2021.

ATTEST:

**BOYNTON VILLAGE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

By: _____

Its: _____

Exhibit A: Budget

Exhibit B: Assessment Roll (Uniform Method)

**BOYNTON VILLAGE
COMMUNITY DEVELOPMENT DISTRICT**

8

Boynton Village Community Development District

Basic Financial Statements
For the Year September 30, 2020



Boynton Village Community Development District

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Boynton Village Community Development District
Palm Beach County, Florida

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of September 30, 2020, and the respective changes in its financial position and the respective budgetary comparison for the General Fund and the Special Revenue Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 6 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 9, 2021, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



KEEFE McCULLOUGH

Fort Lauderdale, Florida
June 9, 2021

Our discussion and analysis of Boynton Village Community Development District's (the "District") financial performance provides an overview of the District's financial activities for the year ended September 30, 2020 and 2019. Please read it in conjunction with the District's basic financial statements, which immediately follow this discussion.

Financial Highlights

The following are the highlights of financial activity for the year ended September 30, 2020:

- The District's total assets exceeded its liabilities at September 30, 2020 by \$ 8,987,173 (net position).
- The District's total revenues were \$ 528,290, \$ 525,943 from non-ad valorem assessments, and \$ 2,347 from interest income. The District's expenses for this year were \$ 675,359. This resulted in a \$ 147,069 decrease in net position.
- At the close of the current fiscal year, the District's governmental funds reported combined fund balances of \$ 516,566, a decrease of \$ 8,858 in comparison with the prior year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to financial statements.

Government-Wide Financial Statements: The government-wide financial statements, which consist of the following two statements, are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private sector business.

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

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

The government-wide financial statements can be found on pages 7 and 8 of this report.

Fund Financial Statements: A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District has only one fund type: governmental funds.

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

**Boynton Village Community Development District
Management's Discussion and Analysis
September 30, 2020**

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

The governmental fund financial statements can be found on pages 9 through 14 of this report.

Notes to Basic Financial Statements: The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. The notes to basic financial statements can be found on pages 15 through 23 of this report.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of financial position. The following table reflects the condensed government-wide statement of net position as of September 30, 2020 and 2019:

Boynton Village Community Development District Statements of Net Position		
	2020	2019
Assets:		
Current and other assets	\$ 532,216	\$ 536,237
Capital assets, net	11,225,175	11,460,542
Total assets	11,757,391	11,996,779
Liabilities:		
Other liabilities	175,218	167,537
Long-term liabilities	2,595,000	2,695,000
Total liabilities	2,770,218	2,862,537
Net position:		
Net investment in capital assets	9,204,559	9,369,132
Restricted	44,589	39,643
Unrestricted (deficit)	(261,975)	(274,533)
Total net position	\$ 8,987,173	\$ 9,134,242

**Boynton Village Community Development District
Management's Discussion and Analysis
September 30, 2020**

Governmental Activities: Governmental activities for the year ended September 30, 2020 decreased the District's net position by \$ 147,069, as reflected in the table below:

Boynton Village Community Development District Statements of Activities		
	2020	2019
Revenues:		
Program revenue:		
Non-ad valorem assessments	\$ 525,943	\$ 587,006
General revenue:		
Interest income	2,347	12,641
Total revenues	528,290	599,647
Expenses:		
Interest expense	157,838	173,708
Physical environment	415,036	375,845
General government	102,485	146,386
Total expenses	675,359	695,939
Change in net position	(147,069)	(96,292)
Net Position, Beginning of Year	9,134,242	9,230,534
Net Position, End of Year	\$ 8,987,173	\$ 9,134,242

Analysis of the Governmental Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a District's net resources available for spending at the end of the fiscal year. The General, Special Revenue, Debt Service, and Capital Project Fund comprise the total governmental funds.

As of the end of the current fiscal year, the District's governmental funds reported combined ending fund balance of \$ 516,566.

Capital Assets and Debt Administration

The District's capital assets for its governmental activities as of September 30, 2020 amount to \$ 11,225,175, net of accumulated depreciation, which consists of land and improvements, furniture, fixtures and equipment and infrastructure.

At the end of the year, the District had total bonded debt outstanding of \$ 2,690,000. The District's debt represents bonds secured solely by a specified revenue source (i.e., revenue bonds).

Additional information on the District's long-term debt and fixed assets can be found in Notes 5 and 6 on pages 20 through 22 of this report.

General Fund Budgetary Highlights

Revenues were over budget and expenditures were over budget for the year which resulted in an unfavorable budget to actual variance of \$ 40,113.

Economic Factors and Next Year's Budget

The fiscal year 2021 adopted budget for the General Fund consists of approximately \$ 127,000 in revenues and \$ 122,000 in expenditures.

Requests for Information

This financial report is designed to provide a general overview of Boynton Village Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Boynton Village Community Development District, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.

BASIC FINANCIAL STATEMENTS

Boynton Village Community Development District
Statement of Net Position
September 30, 2020

	Governmental Activities
Assets:	
Cash and cash equivalents	\$ 513,614
Assessments receivable	3,324
Accounts receivable	4,700
Deposits	388
Prepays	10,190
Capital assets:	
Non-depreciable	6,648,082
Depreciable, net	<u>4,577,093</u>
Total assets	<u>11,757,391</u>
Liabilities:	
Accounts payable	15,650
Accrued interest payable	64,568
Bonds payable, due within one year	95,000
Bonds payable, due in more than one year	<u>2,595,000</u>
Total liabilities	<u>2,770,218</u>
Net Position:	
Net investment in capital assets	9,204,559
Restricted for debt service	44,589
Unrestricted (deficit)	<u>(261,975)</u>
Total net position	<u>\$ 8,987,173</u>

The accompanying notes to basic financial statements are an integral part of these statements.

Boynton Village Community Development District
Statement of Activities
For the Year Ended September 30, 2020

	<u>Expenses</u>	<u>Program Revenues</u>			<u>Governmental</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Activities Net Revenues (Expenses) and Change in Net Position</u>
Functions/Programs:					
Governmental activities:					
Interest expense	\$ 157,838	\$ 250,435	\$ -	\$ -	\$ 92,597
Physical environment	415,036	138,659	-	-	(276,377)
General government	<u>102,485</u>	<u>136,849</u>	<u>-</u>	<u>-</u>	<u>34,364</u>
Total governmental activities	\$ <u>675,359</u>	\$ <u>525,943</u>	\$ <u>-</u>	\$ <u>-</u>	<u>(149,416)</u>
General revenues:					
Interest income					<u>2,347</u>
Total general revenues					<u>2,347</u>
Change in net position					(147,069)
Net position, October 1, 2019					<u>9,134,242</u>
Net position , September 30, 2020					\$ <u>8,987,173</u>

The accompanying notes to basic financial statements are an integral part of these statements.

Boynton Village Community Development District
Balance Sheet - Governmental Funds
September 30, 2020

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Series 2007 Debt Service Fund</u>	<u>Nonmajor Fund Series 2007 Capital Project Fund</u>	<u>Total Governmental Funds</u>
Assets:					
Cash and cash equivalents	\$ 208,515	\$ -	\$ 304,900	\$ 199	\$ 513,614
Assessment receivable	951	790	1,583	-	3,324
Accounts receivable	4,700	-	-	-	4,700
Deposits	-	388	-	-	388
Prepays	7,724	2,466	-	-	10,190
Due from other funds	-	140,935	-	-	140,935
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	\$ <u>221,890</u>	\$ <u>144,579</u>	\$ <u>306,483</u>	\$ <u>199</u>	\$ <u>673,151</u>
Liabilities:					
Accounts payable	\$ 2,850	\$ 12,800	\$ -	\$ -	\$ 15,650
Due to other funds	140,935	-	-	-	140,935
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>143,785</u>	<u>12,800</u>	<u>-</u>	<u>-</u>	<u>156,585</u>
Fund Balances:					
Nonspendable:					
Deposits and prepaids	7,724	2,854	-	-	10,578
Restricted for debt service	-	-	306,483	-	306,483
Restricted for capital projects	-	-	-	199	199
Assigned:					
Working capital	37,510	32,916	-	-	70,426
Repairs and maintenance	15,750	-	-	-	15,750
Unassigned	17,121	96,009	-	-	113,130
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>78,105</u>	<u>131,779</u>	<u>306,483</u>	<u>199</u>	<u>516,566</u>
Total liabilities and fund balances	\$ <u>221,890</u>	\$ <u>144,579</u>	\$ <u>306,483</u>	\$ <u>199</u>	\$ <u>673,151</u>

The accompanying notes to basic financial statements are an integral part of these statements.

**Boynton Village Community Development District
 Reconciliation of the Balance Sheet of Governmental Funds
 to the Statement of Net Position
 September 30, 2020**

Total Fund Balances of Governmental Funds, Page 9 \$ 516,566

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds:

The costs of capital assets is	13,559,834
Less accumulated depreciation	(2,334,659)

Certain liabilities are not due and payable in the current period and therefore are not reported in the funds:

Accrued interest payable	(64,568)
Governmental bonds payable	<u>(2,690,000)</u>

Net Position of Governmental Activities, Page 7 \$ 8,987,173

The accompanying notes to basic financial statements are an integral part of these statements.

**Boynton Village Community Development District
Statement of Revenues, Expenditures and
Changes in Fund Balances - Governmental Funds
For the Year Ended September 30, 2020**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service Fund</u>	<u>Nonmajor Fund Capital Projects Fund</u>	<u>Total Governmental Funds</u>
Revenues:					
Non-ad valorem assessments	\$ 150,506	\$ 125,002	\$ 250,435	\$ -	\$ 525,943
Investment income	117	-	2,228	2	2,347
Total revenues	<u>150,623</u>	<u>125,002</u>	<u>252,663</u>	<u>2</u>	<u>528,290</u>
Expenditures:					
Current:					
General government	101,104	460	921	-	102,485
Physical environment	69,263	110,406	-	-	179,669
Debt service:					
Principal	-	-	95,000	-	95,000
Interest	-	-	159,994	-	159,994
Total expenditures	<u>170,367</u>	<u>110,866</u>	<u>255,915</u>	<u>-</u>	<u>537,148</u>
Net change in fund balances	(19,744)	14,136	(3,252)	2	(8,858)
Fund Balances, October 1, 2019	<u>97,849</u>	<u>117,643</u>	<u>309,735</u>	<u>197</u>	<u>525,424</u>
Fund Balances, September 30, 2020	<u>\$ 78,105</u>	<u>\$ 131,779</u>	<u>\$ 306,483</u>	<u>\$ 199</u>	<u>\$ 516,566</u>

The accompanying notes to basic financial statements are an integral part of these statements.

**Boynton Village Community Development District
 Reconciliation of the Statement of Revenues,
 Expenditures and Changes in Fund Balances
 of Governmental Funds to the Statement of Activities
 For the Year Ended September 30, 2020**

**Net Change in Fund Balances - Total Governmental
 Funds, Page 11** \$ (8,858)

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

Governmental funds report capital outlays as
 expenditures, however, in the statement of activities,
 the cost of those assets is depreciated over their
 estimated useful lives.

Expenditures for capital assets	\$ 50,416	
Less current year depreciation	<u>(285,783)</u>	(235,367)

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		95,000
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Certain items reported in the statement of activities
 do not require the use of current financial resources
 and therefore are not reported as expenditures in
 the governmental funds.

Change in accrued interest payable		<u>2,156</u>
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Change in Net Position of Governmental Activities, Page 8		<u><u>\$ (147,069)</u></u>
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The accompanying notes to basic financial statements are an integral part of these statements.

**Boynton Village Community Development District
Statement of Revenues, Expenditures and Changes in Fund
Balance - Budget and Actual - General Fund
For the Year Ended September 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Non-ad valorem assessments	\$ 150,340	\$ 150,340	\$ 150,506	\$ 166
Investment income	-	-	117	117
	<u>150,340</u>	<u>150,340</u>	<u>150,623</u>	<u>283</u>
Total revenues				
Expenditures:				
Current:				
General government	117,021	117,021	101,104	15,917
Physical environment	12,950	12,950	69,263	(56,313)
	<u>129,971</u>	<u>129,971</u>	<u>170,367</u>	<u>(40,396)</u>
Total expenditures				
Net change in fund balance	20,369	20,369	(19,744)	(40,113)
Fund Balance, October 1, 2019	<u>97,849</u>	<u>97,849</u>	<u>97,849</u>	<u>-</u>
Fund Balance, September 30, 2020	<u><u>\$ 118,218</u></u>	<u><u>\$ 118,218</u></u>	<u><u>\$ 78,105</u></u>	<u><u>\$ (40,113)</u></u>

The accompanying notes to basic financial statements are an integral part of these statements.

**Boynton Village Community Development District
Statement of Revenues, Expenditures and Changes in Fund
Balance - Budget and Actual - Special Revenue Fund
For the Year Ended September 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Non-ad valorem assessments	\$ 124,856	\$ 124,856	\$ 125,002	\$ 146
Total revenues	<u>124,856</u>	<u>124,856</u>	<u>125,002</u>	<u>146</u>
Expenditures:				
Current:				
General government	1,337	1,337	460	877
Physical environment	<u>123,519</u>	<u>123,519</u>	<u>110,406</u>	<u>13,113</u>
Total expenditures	<u>124,856</u>	<u>124,856</u>	<u>110,866</u>	<u>13,990</u>
Net change in fund balance	-	-	14,136	14,136
Fund Balance, October 1, 2019	<u>117,643</u>	<u>117,643</u>	<u>117,643</u>	<u>-</u>
Fund Balance, September 30, 2020	<u><u>\$ 117,643</u></u>	<u><u>\$ 117,643</u></u>	<u><u>\$ 131,779</u></u>	<u><u>\$ 14,136</u></u>

The accompanying notes to basic financial statements are an integral part of these statements.

Note 1 - Organization and Operations

Boynton Village Community Development District (the "District") was created on September 6, 2006 under the provisions of Chapter 190 of the Florida Statutes by the Palm Beach County Commission. The District was created for the purpose of financing and managing the acquisition, construction, maintenance, and operation of the major infrastructure within the District for community development. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing or reconstruction, enlarging or extending, equipping, operating and maintaining water management, water supply, sewer and wastewater management, bridges or culverts, roads, landscaping, street lights, and other basic infrastructure projects within or without the boundaries of the District.

The District is governed by the Board of Supervisors (the "Board"), which is composed of five elected members. A majority of the Board members are affiliated with the Developers.

Note 2 - Summary of Significant Accounting Policies

The basic financial statements of the District have been prepared in conformity with generally accepted accounting principles as applied to governmental units. The District's more significant accounting policies are described below:

The financial reporting entity: The governmental reporting entity consists of the District and its component units. Component units are legally separate organizations for which the Board is financially accountable or other organizations whose nature and significant relationship with the District are such that exclusion would cause the District's financial statements to be misleading. Financial accountability is defined as the appointment of a voting majority of the component unit's board, and (i) either the District's ability to impose its will on the organization or (ii) there is a potential for the organization to provide benefit or impose a financial burden on the District. Based upon these criteria, there were no component units.

Basis of presentation:

Financial Statements - Government-Wide Statements: The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. All of the District's activities are classified as governmental activities.

In the government-wide statement of net position, the governmental activities column is presented on a consolidated basis, if applicable, and is reported on a full-accrual, economic resource basis, which recognizes all noncurrent assets and receivables as well as all noncurrent debt and obligations, when and if applicable. The effect of interfund activity has been eliminated from the government-wide financial statements.

The government-wide statement of activities reports both the gross and net cost of each of the District's functions. The net costs, by function, are also supported by general revenues, other revenue, etc. The statement of activities reduces gross expenses by related program revenues, operating and capital grants. Program revenues must be directly associated with the function. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflect capital-specific grants. For the year ended September 30, 2020, the District had \$ 525,943 in program revenues.

Note 2 - Summary of Significant Accounting Policies (continued)

This government-wide focus is more on the ability to sustain the District as an entity and the change in the District's net position resulting from the current year's activities.

Financial Statements - Fund Financial Statements: The accounts of the District are organized on the basis of funds. The operations of the funds are accounted for with separate self-balancing accounts that comprise their assets, liabilities, fund equity, revenues and expenditures.

The District reports the following major governmental funds:

General Fund - This fund is used to account for all operating activities of the District. At this time, revenues are derived principally from non-ad valorem assessments and investment income.

Special Revenue Fund - This fund is used to account for financial resources segregated for the maintenance of the Greenway project.

Debt Service Fund - This fund is used to account for the accumulation of resources for and the payment of long-term debt principal, interest and other financing costs.

The District also reports the following non-major governmental fund:

Series 2007 Capital Project Fund - This fund is used to account for the financial resources provided by the Series 2007 Special Assessment Bonds for the acquisition or construction of capital facilities.

For the year ended September 30, 2020, the District does not report any proprietary funds.

Measurement focus, basis of accounting, and presentation:

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the basic financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied. Governmental funds use the current financial resources measurement focus and the government-wide statements use the economic resources measurement focus.

Governmental activity in the government-wide financial statements is presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

The governmental fund financial statements are presented on the modified accrual basis of accounting under which revenue is recognized in the accounting period in which it becomes susceptible to accrual (i.e., when it becomes both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within sixty days of the end of the current year.

Note 2 - Summary of Significant Accounting Policies (continued)

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

Budget: A budget is adopted for the General Fund, Special Revenue Fund and Debt Service Fund on an annual basis. Appropriations lapse at fiscal year-end. Changes or amendments to the total budgeted expenditures of the District must be approved by the District Board of Supervisors.

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

- a. Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b. Public hearings are conducted to obtain taxpayer comments.
- c. Prior to October 1, the budget is legally adopted by the District Board.
- d. The budgets are adopted on a basis consistent with generally accepted accounting principles.

Cash and cash equivalents: Cash and cash equivalents are defined as demand deposits, money market accounts, and short-term investments with original maturities of three months or less from the date of acquisition.

Investments: Investments are stated at their fair value, which is based on quoted market prices. Unrealized gains and losses in fair value are recognized. Certain money market investments are stated at amortized cost if they have a remaining maturity of one year or less when purchased.

Capital assets: Capital assets, which include land and improvements, furniture, fixtures and equipment and infrastructure, are reported in the governmental activities column in the government-wide financial statements. The government defines capital assets as assets with an initial, individual cost of more than \$ 750 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Deferred outflows/inflows of resources: In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The District does not have any items that qualify for reporting in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The District does not have any items that qualify for reporting in this category.

Note 2 - Summary of Significant Accounting Policies (continued)

Equity classifications:

Government-wide statements

Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
- b. Restricted - consists of net position with constraints placed on the use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or 2) law through constitutional provisions or enabling legislation.
- c. Unrestricted - all other net position that does not meet the definition of "restricted" or "net investment in capital assets".

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

Fund statements

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* requires that governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The District classifies prepaid items and deposits as nonspendable since they are not expected to be converted to cash or are not expected to be converted to cash within the next year.

Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the District's Board. These amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Note 2 - Summary of Significant Accounting Policies (continued)

Assigned: This classification includes amounts that are constrained by the District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board or through the Board delegating this responsibility to the District Manager through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund. The District classifies existing fund balance to be used in the subsequent year's budget for elimination of a deficit as assigned.

Unassigned: This classification includes the residual fund balance for the General Fund.

The District would typically use restricted fund balances first, followed by committed fund balances, assigned fund balances and finally unassigned fund balances.

Date of management review: Subsequent events have been evaluated through June 9, 2021, which is the date the financial statements were available to be issued.

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

Note 3 - Deposits and Investments

Deposits: The District's deposits must be placed with banks and savings and loans which are qualified as public depositories prior to receipt of public monies under Chapter 280, Florida Statutes. These deposits are insured by the FDIC up to \$ 250,000. Monies deposited in amounts greater than the insurance coverage are secured by the banks pledging securities with the State Treasurer in the collateral pool. At year end, the carrying amount and the bank balance of the District's deposits was \$ 208,515 and \$ 214,422, respectively.

Investments: The investment of funds is authorized by Florida Statutes, which allows the District to invest in the Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act, SEC registered money market funds with the highest credit quality rating, interest-bearing time deposits or savings accounts in qualified public depositories and direct obligations of the U.S. Treasury. Investments of the Debt Service and Capital Projects Funds are governed by the Bond Indenture.

Investments of the Debt Service Fund and Capital Projects Fund as of September 30, 2020 were \$ 305,099 and were in money market funds.

These deposits and investments are reflected in the accompanying statement of net position and balance sheet - governmental funds as cash and cash equivalents.

Credit risk: Florida Statutes require the money market funds held by the District to have the highest credit quality rating from a nationally recognized rating agency. The money market funds held by the District are rated AAAM by Standard and Poor's.

Note 3 -Deposits and Investments (continued)

Interest rate risk: Florida Statutes state that the investment portfolio be structured in such manner as to provide sufficient liquidity to pay obligations as they come due. The funds in the money market accounts held by the District can be withdrawn at any time.

Concentration of credit risk: GASB 40 requires disclosure when investments are more than 5% in any one issuer. All investments held by the District are exempt from this requirement.

Custodial credit risk: For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At September 30, 2020, the District had no investments that are subject to custodial credit risk.

Note 4 - Interfund Balances

These balances result from the lag between dates (1) inter-fund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments are actually made between funds. Due from and to other funds at September 30, 2020 consists of \$ 140,935 in the Special Revenue Fund due from the General Fund.

Note 5 - Long-Term Debt

a. Summary of Long-Term Debt of Governmental Activities

Long-term debt of the governmental activities at September 30, 2020 is comprised of the following bond issue:

\$ 3,600,000 Special Assessment Bonds, Series 2007 A-1; due in annual installments through May 2037; interest payable semi-annually at 5.75%. \$ 2,690,000

The following is a summary of changes in governmental activities long-term debt for the year ended September 30, 2020:

	<u>Balance October 1, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance September 30, 2020</u>	<u>Due Within One Year</u>
Direct borrowings and private placements: Special Assessment Bonds, Series 2007 A-1	\$ <u>2,785,000</u>	\$ <u>-</u>	\$ <u>95,000</u>	\$ <u>2,690,000</u>	\$ <u>95,000</u>
	\$ <u>2,785,000</u>	\$ <u>-</u>	\$ <u>95,000</u>	\$ <u>2,690,000</u>	\$ <u>95,000</u>

Note 5 - Long-Term Debt (continued)

b. Summary of Significant Debt Terms of Governmental Activities

\$ 3,600,000 Special Assessment Bonds, Series 2007 A-1 - The District previously issued \$ 3,600,000 in Special Assessment Bonds, Series 2007 for the purpose of funding certain capital projects within the boundaries of the District. The Bonds bear interest at 5.75% and mature in May 2037. Interest is payable semi-annually on the first day of each May and November. The Bonds are secured by the pledge of revenues derived from the collection of non-ad valorem special assessments.

The District is required by the Bond Indenture to levy and collect special assessments pursuant to Florida Statutes, Section 190.022. The collection of these assessments are restricted and applied to the debt service requirements of the Bond issue. Further, the District covenants to levy special assessments in annual amounts adequate to provide for payment of principal and interest on the Bonds as it becomes due.

The Bonds are subject to mandatory redemption at par on a schedule of annual redemptions through May 2037, the maturity date. The District is required to redeem the Bonds at par prior to schedule from the proceeds of any assessments prepaid in full or if certain events occur as outlined in the Bond Indenture. The Bonds are subject to redemption at the option of the District at par on or after May 2017.

The Indenture requires a reserve fund equal to 7.06% of the Bonds outstanding at September 30, 2020. The reserve fund account balance was sufficient to satisfy this requirement at September 30, 2020.

The annual debt service requirements for the Series 2007 Special Assessment Bonds consist of:

<u>Year Ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 95,000	\$ 154,963	\$ 249,963
2022	100,000	149,500	249,500
2023	110,000	143,750	253,750
2024	115,000	137,425	252,425
2025	120,000	130,813	250,813
2026-2030	730,000	540,788	1,270,788
2031-2035	975,000	303,313	1,278,313
2036-2037	445,000	38,525	483,525
	<u>\$ 2,690,000</u>	<u>\$ 1,599,077</u>	<u>\$ 4,289,077</u>

Boynton Village Community Development District
Notes to Basic Financial Statements
September 30, 2020

Note 6 - Capital Assets

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

	Balance at October 1, 2019	Additions	Transfers	Balance at September 30, 2020
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Governmental Activities:				
Capital assets, not being depreciated:				
Land and improvements	\$ <u>6,648,082</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>6,648,082</u>
Total capital assets, not being depreciated	<u>6,648,082</u>	<u>-</u>	<u>-</u>	<u>6,648,082</u>
Capital assets, being depreciated:				
Furniture, fixtures and equipment	446,495	-	-	446,495
Infrastructure	<u>6,414,841</u>	<u>50,416</u>	<u>-</u>	<u>6,465,257</u>
Total capital assets, being depreciated	<u>6,861,336</u>	<u>50,416</u>	<u>-</u>	<u>6,911,752</u>
Total capital assets	<u>13,509,418</u>	<u>50,416</u>	<u>-</u>	<u>13,559,834</u>
Less accumulated depreciation for:				
Furniture, fixtures and equipment	89,298	44,649	-	133,947
Infrastructure	<u>1,959,578</u>	<u>241,134</u>	<u>-</u>	<u>2,200,712</u>
Total accumulated depreciation	<u>2,048,876</u>	<u>285,783</u>	<u>-</u>	<u>2,334,659</u>
Total capital assets, being depreciated, net	<u>4,812,460</u>	<u>(235,367)</u>	<u>-</u>	<u>4,577,093</u>
Governmental activities:				
Capital assets, net	\$ <u>11,460,542</u>	\$ <u>(235,367)</u>	\$ <u>-</u>	\$ <u>11,225,175</u>

Provision for depreciation was charged to functions as follows:

Governmental Activities:	
Physical environment	\$ <u>285,783</u>

Note 7 - Risk Management

The District purchased an insurance policy that provided coverage of up to a \$ 1,000,000 maximum for each general liability occurrence in combination with a maximum annual aggregate coverage of approximately \$ 2,000,000 for the policy year ending September 30, 2020. Other insurance policies carried by the District during the year included public official's liability and employment practices liability. Settlement amounts have not exceeded insurance coverage during the last three fiscal years.

Note 8 - Risks and Uncertainties

The coronavirus (COVID-19) outbreak has caused disruption in international and U.S. economies and markets. The coronavirus and fear of further spread has caused quarantines, cancellation of events, and overall reduction in business and economic activity. On March 11, 2020, the *World Health Organization* designated the coronavirus outbreak as a pandemic. Management and the Board of Supervisors continue to evaluate and monitor the potential adverse effect that this event may have on the District's financial position, operations and cash flows. The full impact of COVID-19 is unknown at this time and cannot be reasonably estimated as these events are still developing.

OTHER REPORTS OF INDEPENDENT AUDITORS



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

To the Board of Supervisors
Boynton Village Community Development District
Palm Beach County, Florida

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Boynton Village Community Development District (the "District") as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated June 9, 2021.

Internal Control over Financial Reporting

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

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

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

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Compliance and Other Matters

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

Purpose of this Report

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



KEEFE McCULLOUGH

Fort Lauderdale, Florida
June 9, 2021

INDEPENDENT AUDITOR'S REPORT TO DISTRICT MANAGEMENT

To the Board of Supervisors
Boynton Village Community Development District
Palm Beach County, Florida

Report on the Financial Statements

We have audited the financial statements of Boynton Village Community Development District, Florida, (the "District"), as of and for the fiscal year ended September 30, 2020, and have issued our report thereon dated June 9, 2021.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in these reports, which are dated June 9, 2021, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations made in the preceding annual financial audit report.

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Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. Boynton Village Community Development District was established on September 6, 2006 by the Palm Beach County Commission Ordinance No. 06-073, pursuant to the provisions of Chapter 190, of the laws of the State of Florida. The District does not have any component units.

Financial Condition and Management

Sections 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management’s responsibility to monitor the District’s financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

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



KEEFE McCULLOUGH

Fort Lauderdale, Florida
June 9, 2021

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE
WITH SECTION 218.415, FLORIDA STATUTES

To the Board of Supervisors
Boynton Village Community Development District
Palm Beach County, Florida

We have examined Boynton Village Community Development District's (the "District") compliance with the requirements of Section 218.415, Florida Statutes, Local Government Investment Policies, during the year ended September 30, 2020. Management is responsible for the District's compliance with the specified requirements. Our responsibility is to express an opinion on the District's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the District's compliance with specified requirements.

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

This report is intended solely for the information and use of management and the State of Florida Auditor General and is not intended to be and should not be used by anyone other than these specified parties.

Keefe McCullough

KEEFE McCULLOUGH

Fort Lauderdale, Florida
June 9, 2021

CPA's + Trusted Advisors

**BOYNTON VILLAGE
COMMUNITY DEVELOPMENT DISTRICT**

9

RESOLUTION 2021-12

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BOYNTON VILLAGE COMMUNITY DEVELOPMENT DISTRICT HEREBY ACCEPTING THE AUDITED BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

WHEREAS, the District's Auditor, Keefe McCullough, has heretofore prepared and submitted to the Board, for accepting, the District's Audited Basic Financial Statements for Fiscal Year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE BOYNTON VILLAGE COMMUNITY DEVELOPMENT DISTRICT;

1. The Audited Basic Financial Statements for Fiscal Year 2020 heretofore submitted to the Board is hereby accepted for Fiscal Year 2020, for the period ending September 30, 2020; and

2. A verified copy of said Audited Basic Financial Statements for Fiscal Year 2020 shall be attached hereto as an exhibit to this Resolution in the District's "Official Record of Proceedings".

PASSED AND ADOPTED this 11th day of August, 2021.

**BOYNTON VILLAGE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

**BOYNTON VILLAGE
COMMUNITY DEVELOPMENT DISTRICT**

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**BOYNTON VILLAGE
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
JUNE 30, 2021**

**BOYNTON VILLAGE
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
JUNE 30, 2021**

	Major Funds				Total Governmental Funds
	General	Special Revenue	Debt Service	Capital Projects	
ASSETS					
Cash - SunTrust					
General fund	\$130,634	\$ -	\$ -	\$ -	\$ 130,634
Special revenue fund	180,469	-	-	-	180,469
Investments - US Bank					
Revenue account - (A-1) 1950 Congress	-	-	95,483	-	95,483
Revenue account - (A-2) SFL Devco / WR1 & WR2	-	-	5,310	-	5,310
Reserve account - (A-1) 1950 Congress	-	-	189,208	-	189,208
Reserve account - (A-2) SFL Devco	-	-	749	-	749
Prepayment A-1 - US Bank	-	-	582	-	582
Prepayment A-2 - US Bank	-	-	3,484	-	3,484
Construction account	-	-	-	199	199
Due from other	200	-	-	-	200
Due from other funds					
General	-	180,469	-	-	180,469
Utility deposits	-	388	-	-	388
Total assets	<u>\$311,303</u>	<u>\$180,857</u>	<u>\$ 294,816</u>	<u>\$ 199</u>	<u>\$ 787,175</u>
LIABILITIES					
Liabilities:					
Due to other funds					
Special revenue	180,469	-	-	-	180,469
Due to Developer	96	-	-	-	96
Total liabilities	<u>180,565</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>180,565</u>
FUND BALANCES					
Assigned:					
Debt service	-	-	294,816	-	294,816
Capital projects	-	-	-	199	199
Committed					
3 months working capital	37,510	-	-	-	37,510
Bridge	2,000	-	-	-	2,000
Irrigation/pump-station	13,750	-	-	-	13,750
Unassigned	77,478	180,857	-	-	258,335
Total fund balances	<u>130,738</u>	<u>180,857</u>	<u>294,816</u>	<u>199</u>	<u>606,610</u>
Total liabilities and fund balances	<u>\$ 311,303</u>	<u>\$ 180,857</u>	<u>\$ 294,816</u>	<u>\$ 199</u>	<u>\$ 787,175</u>

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

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll	\$ -	\$ 127,335	\$ 127,017	100%
Interest and miscellaneous	3	28	-	N/A
Total revenues	<u>3</u>	<u>127,363</u>	<u>127,017</u>	100%
EXPENDITURES				
Professional & administrative				
Supervisors	-	2,400	12,000	20%
Management	3,702	33,316	44,422	75%
Legal	1,400	5,399	15,000	36%
Engineering	-	848	7,500	11%
Audit	-	6,700	6,900	97%
Assessment roll preparation	667	6,000	8,000	75%
Arbitrage rebate calculation	-	-	1,200	0%
Dissemination agent	292	2,625	3,500	75%
Trustee	-	4,771	5,000	95%
Postage	-	32	750	4%
Legal advertising	-	1,015	1,500	68%
Annual district filing fee	-	175	175	100%
Insurance	-	6,218	6,514	95%
Office supplies	-	276	500	55%
Other current charges	54	517	750	69%
Website: hosting and maintenance	-	705	705	100%
Website: ADA compliance	-	-	210	0%
Total professional & administrative	<u>6,115</u>	<u>70,997</u>	<u>114,626</u>	62%
Operating services				
Insurance: property	-	849	500	170%
Repairs and maintenance				
Pump station	-	419	3,000	14%
Bridge	-	-	500	0%
Total operating services	<u>-</u>	<u>1,268</u>	<u>4,000</u>	32%
Other fees and charges				
Tax collector	-	1,545	1,323	117%
Information systems services	-	770	2,030	38%
Property appraiser	-	150	38	395%
Total other fees and charges	<u>-</u>	<u>2,465</u>	<u>3,391</u>	73%
Total expenditures	<u>6,115</u>	<u>74,730</u>	<u>122,017</u>	61%

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

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
Excess/(deficiency) of revenues over/(under) expenditures	(6,112)	52,633	5,000	
Fund balances - beginning	136,850	78,105	56,382	
Fund balances - ending Committed				
3 months working capital	37,510	37,510	35,640	
Bridge	2,000	2,000	4,000	
Irrigation/pump-station	13,750	13,750	8,000	
Unassigned	77,478	77,478	13,742	
Fund balances - ending	<u>\$130,738</u>	<u>\$ 130,738</u>	<u>\$ 61,382</u>	

**BOYNTON VILLAGE
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUND
FOR THE PERIOD ENDED JUNE 30, 2021**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll	\$ -	\$ 125,182	\$ 124,856	100%
Total revenues	<u>-</u>	<u>125,182</u>	<u>124,856</u>	100%
EXPENDITURES				
Professional & administrative				
Landscape maintenance	12,800	57,600	90,000	64%
Property maintenance	1,265	11,755	15,000	78%
Electric	132	1,277	5,000	26%
Property insurance	-	2,418	2,401	101%
Repairs & maintenance - general	-	495	5,000	10%
Repairs & maintenance - irrigation (non pump station)	-	1,308	10,000	13%
Contingency/other	-	-	6,250	0%
Total professional & administrative	<u>14,197</u>	<u>74,853</u>	<u>133,651</u>	56%
Other fees and charges				
Tax collector	-	1,251	1,301	96%
Property appraiser	-	-	36	0%
Total other fees & charges	<u>-</u>	<u>1,251</u>	<u>1,337</u>	94%
Total expenditures	<u>14,197</u>	<u>76,104</u>	<u>134,988</u>	56%
Excess/(deficiency) of revenues over/(under) expenditures	(14,197)	49,078	(10,132)	
Fund balances - beginning	195,054	131,779	112,753	
Fund balance - ending				
Assigned: 3 months working capital	35,548	35,548	35,548	
Assigned: landscape post construction	30,000	30,000	30,000	
Assigned: hard woods trimming & plant replacement	3,250	3,250	3,250	
Unassigned	112,059	112,059	33,823	
Fund balances - ending	<u>\$180,857</u>	<u>\$ 180,857</u>	<u>\$102,621</u>	

**BOYNTON VILLAGE
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND - SERIES 2007
FOR THE PERIOD ENDED JUNE 30, 2021**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll	\$ -	\$ 250,209	\$ 249,559	100%
Interest	2	13	-	N/A
Total revenues	<u>2</u>	<u>250,222</u>	<u>249,559</u>	100%
EXPENDITURES				
Debt service				
Principal	-	95,000	95,000	100%
Principal prepayments	-	10,000	-	N/A
Interest	-	154,388	154,675	100%
Total debt service	<u>-</u>	<u>259,388</u>	<u>249,675</u>	104%
Other fees and charges				
Tax collector	-	2,501	2,600	96%
Property appraiser	-	-	98	0%
Total other fees and charges	<u>-</u>	<u>2,501</u>	<u>2,698</u>	93%
Total expenditures	<u>-</u>	<u>261,889</u>	<u>252,373</u>	104%
Excess/(deficiency) of revenues over/(under) expenditures	2	(11,667)	(2,814)	
Fund balances - beginning	<u>294,814</u>	<u>306,483</u>	<u>304,206</u>	
Fund balances - ending	<u>\$ 294,816</u>	<u>\$ 294,816</u>	<u>\$ 301,392</u>	

**BOYNTON VILLAGE
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND - SERIES 2007
FOR THE PERIOD ENDED JUNE 30, 2021**

	Current Month	Year to Date
REVENUES	\$ -	\$ -
Total revenues	-	-
EXPENDITURES	-	-
Total expenditures	-	-
Excess/(deficiency) of revenues over/(under) expenditures	-	-
Fund balances - beginning	199	199
Fund balances - ending	\$ 199	\$ 199

**BOYNTON VILLAGE
COMMUNITY DEVELOPMENT DISTRICT**

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**MINUTES OF MEETING
BOYNTON VILLAGE
COMMUNITY DEVELOPMENT DISTRICT**

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The Board of Supervisors of the Boynton Village Community Development District held a Regular Meeting on May 12, 2021, at 2:00 p.m., at the Pacifica Apartments, 1100 Audace Avenue, Boynton Beach, Florida 33426.

Present were:

Richard Buck (via telephone)	Chair
Harvey Gonzalez	Vice Chair
Solange Camet	Assistant Secretary
Bret Fischer	Assistant Secretary
Tierra Smith	Assistant Secretary

Also present were:

Daniel Rom	District Manager
Ginger Wald	District Counsel

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Rom called the meeting to order at 2:06 p.m. Supervisors Gonzalez, Fischer, Camet and Smith were present in person. Supervisor Buck was attending via telephone.

SECOND ORDER OF BUSINESS

Public Comments

There being no public comments, the next item followed.

THIRD ORDER OF BUSINESS

Consideration of Resolution 2021-06, Approving a Proposed Budget for Fiscal Year 2021/2022 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date

39 Mr. Rom presented Resolution 2021-06. He reviewed the proposed Fiscal Year 2022
 40 budget, highlighting any line item increases, decreases and adjustments, compared to the Fiscal
 41 Year 2021 budget, and explained the reasons for any adjustments. The goal was to reduce
 42 assessments as much as possible while maintaining a solid "Unassigned" fund balance. Asked if
 43 the negative "over/(under)expenditures" line item, at (18,791), means that "Unassigned" funds
 44 are being utilized to reduce assessments, Mr. Rom replied affirmatively; similar to the General
 45 Fund budget, some of the "Unassigned" fund balance is being utilized to cover the slight
 46 expenditure increase in the Special Revenue Fund while still reducing assessments. Asked about
 47 refinancing the 2007 bonds, Ms. Wald stated there may not be a market for them but it could be
 48 reviewed. Mr. Rom was asked to research potential bond refinancing options.

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On MOTION by Mr. Gonzalez and seconded by Ms. Camet, with all in favor, Resolution 2021-06, Approving a Proposed Budget for Fiscal Year 2021/2022 and Setting a Public Hearing Thereon Pursuant to Florida Law for August 11, 2021 at 2:00 p.m., at the Sea Lofts at Boynton Village, 600 Sea Lofts Drive, Boynton Beach, FL, 33426; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date, was adopted.

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FOURTH ORDER OF BUSINESS

Consideration of Resolution 2021-07, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2021/2022 and Providing for an Effective Date

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Mr. Rom presented Resolution 2021-07. Although 12 meetings are scheduled, only four meetings are anticipated. The meeting locations would rotate between the District, Pacifica Apartments and the Sea Lofts.

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On MOTION by Mr. Fischer and seconded by Ms. Smith, with all in favor, Resolution 2021-07, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2021/2022 and Providing for an Effective Date, was adopted.

75 **FIFTH ORDER OF BUSINESS**

Consideration of Resolution 2021-08, Directing the District Manager to Register the District with and Use the E-Verify System Pursuant to the Requirements of Section 448.095, Florida Statutes; Authorizing Execution of the E-Verify Memorandum of Understanding for Employers Between the District and the Department of Homeland Security (DHS); Providing for Severability; and Providing for an Effective Date

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87 Mr. Rom presented Resolution 2021-08. Ms. Wald stated, as of January 1, 2021, Florida
88 Statutes require governmental entities and all agencies of governmental entities to register with
89 the E-Verify system and all agreements, prepared by District Staff, would include the E-Verify
90 language. Management would establish the E-Verify system for the District.

91

92 **On MOTION by Mr. Fischer and seconded by Mr. Gonzalez, with all in favor,**
93 **Resolution 2021-08, Directing the District Manager to Register the District with**
94 **and Use the E-Verify System Pursuant to the Requirements of Section 448.095,**
95 **Florida Statutes; Authorizing Execution of the E-Verify Memorandum of**
96 **Understanding for Employers Between the District and the Department of**
97 **Homeland Security (DHS); Providing for Severability; and Providing for an**
98 **Effective Date, was adopted.**

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101 **SIXTH ORDER OF BUSINESS**

Discussion: Filling Vacancy in Seat 4 with Qualified Elector (Term Expires November 2024)

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105 Mr. Rom recalled that, at the last meeting, the consensus was that each Supervisor would
106 try to find a suitable candidate to fill Seat 4, in which Supervisor Camet continues to serve in as a
107 hold-over until the seat is filled. Given that no candidates were found, the District Manager
108 would coordinate with property managers in hopes of securing a potential candidate.

109

110 **SEVENTH ORDER OF BUSINESS**

Update: Irrigation and Pump Station

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112 Mr. Rom stated there was no update.

113 **EIGHTH ORDER OF BUSINESS** **Update: Outstanding Repair and**
114 **Maintenance Items**

115
116 Mr. Rom presented the "Status of District Improvements Maintained by Boynton Town
117 Center Master Association (BTCMA)" spreadsheet and reviewed all pending items. The CDD
118 contracts with BTCMA to perform all repairs and maintenance for the CDD. He stated the
119 property management company has been very responsive.

120
121 **NINTH ORDER OF BUSINESS** **Acceptance of Unaudited Financial**
122 **Statements as of March 31, 2021**

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124 Mr. Rom presented the Unaudited Financial Statements as of March 31, 2021.

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126 **On MOTION by Mr. Gonzalez and seconded by Ms. Camet, with all in favor, the**
127 **Unaudited Financial Statements as of March 31, 2021, were accepted.**

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130 **TENTH ORDER OF BUSINESS** **Approval of February 10, 2021 Regular**
131 **Meeting Minutes**

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133 Mr. Rom presented the February 10, 2021 Regular Meeting Minutes.

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135 **On MOTION by Mr. Fischer and seconded by Ms. Camet, with all in favor, the**
136 **February 10, 2021 Regular Meeting Minutes, as presented, were approved.**

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139 **ELEVENTH ORDER OF BUSINESS** **Staff Reports**

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141 **A. District Counsel: *Billing, Cochran, Lyles, Mauro & Ramsey, P.A.***

142 Ms. Wald stated she had nothing to report, but responded to questions regarding Form 1
143 and Form 1F, the financial interest statements, and resigning from the Board.

144 **B. District Engineer: *Schnars Engineering Corporation***

145 There being no report, the next item followed.

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

147 **I. 548 Registered Voters in District as of April 15, 2021**

148 There were 548 registered voters residing within the District as of April 15, 2021.

149 **II. Update: Traffic Control and Enforcement**

150 Mr. Rom presented a \$2,253 proposal to replace a cracked bench along the Greenway.
151 Discussion ensued regarding the quote, different types of benches, installation and the warranty.
152 Mr. Rom would have the bench installed by the vendor, obtain warranty information and give an
153 update at the next meeting.

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155 **On MOTION by Mr. Gonzalez and seconded by Ms. Smith, with all in favor, the**
156 **proposal for a backless bench, in the amount of \$2,253, was approved.**

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159 Mr. Rom stated the striping was pending; an update would be given at the next meeting.

160 **III. NEXT MEETING DATE: June 9, 2021 at 2:00 P.M.**

- 161 • **QUORUM CHECK**

162 The next meeting would be held on August 11, 2021, rather than on June 9, 2021.

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164 **TWELFTH ORDER OF BUSINESS**

Public Comments

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

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168 **THIRTEENTH ORDER OF BUSINESS**

Supervisors' Requests

169
170 There being no Supervisors' requests, the next item followed.

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172 **FOURTEENTH ORDER OF BUSINESS**

Adjournment

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174 There being nothing further to discuss, the meeting adjourned.

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176 **On MOTION by Mr. Gonzalez and seconded by Ms. Camet, with all in favor, the**
177 **meeting adjourned at 2:47 p.m.**

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[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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Secretary/Assistant Secretary

Chair/Vice Chair

**BOYNTON VILLAGE
COMMUNITY DEVELOPMENT DISTRICT**

12CI





From: [Joe Pita](#)
To: [Daniel Rom](#)
Subject: Striping status updates?
Date: Wednesday, August 4, 2021 9:47:29 AM
Attachments: [image001.png](#)

Hi Daniel

This just in from Fine Line striping.

From: Amy Barreto Moya <amyfinelinestriping@yahoo.com>
Sent: Wednesday, August 4, 2021 9:45 AM
To: Joe Pita <Joe.Pita@fsresidential.com>
Subject: Re: status updates?

Good Morning Joe,

You are scheduled for **August 11th & 12th**. If you have any questions or these dates are not fit for your schedule please call the office and ill have you speak with our GM Rui.

We look forward to working with you.

Thank you.

Amy Barreto Moya
Fine-Line Striping
Phone: 561-586-8115
Fax: 561-586-8158
E-mail: Amyfinelinestriping@yahoo.com

On Wednesday, August 4, 2021, 09:25:24 AM EDT, Joe Pita <joe.pita@fsresidential.com> wrote:

Hi Amy

I just wanted to follow up on the status of our repairs at Boynton Town Center.

Has a date been scheduled?

Thank you



JOE PITA
Portfolio Property Manager

6300 Park of Commerce Blvd | Boca Raton, FL 33487
Direct 561-989-5161
Email joe.Pita@FSResidential.com
www.fsresidential.com

24/7 Customer Care Center: 866.378.1099

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**BOYNTON VILLAGE
COMMUNITY DEVELOPMENT DISTRICT**

12CIII

BOYNTON VILLAGE COMMUNITY DEVELOPMENT DISTRICT

BOARD OF SUPERVISORS FISCAL YEAR 2020/2021 MEETING SCHEDULE

LOCATION(S)

Wrathell, Hunt & Associates, LLC: 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431

The District Boynton: 1000 Audace Ave., Boynton Beach, Florida 33426

Pacifica Apartments: 1100 Audace Ave., Boynton Beach, Florida 33426

Sea Lofts at Boynton Village: 600 Sea Lofts Dr., Boynton Beach, Florida 33426

DATE	POTENTIAL DISCUSSION/FOCUS	TIME
<i>LOCATION: 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431</i>		
October 14, 2020 CANCELED	Regular Meeting	2:00 PM
November 13, 2020	Landowners' Meeting & Regular Meeting	9:00 A.M.
December 9, 2020 CANCELED	Regular Meeting	2:00 P.M.
<i>LOCATION: The District Boynton: 1000 Audace Ave., Boynton Beach, Florida 33426</i>		
January 13, 2021 CANCELED	Regular Meeting	2:00 P.M.
February 10, 2021	Regular Meeting	2:00 P.M.
March 10, 2021 CANCELED	Regular Meeting	2:00 P.M.
<i>LOCATION: Pacifica Apartments: 1100 Audace Ave., Boynton Beach, Florida 33426</i>		
April 14, 2021 CANCELED	Regular Meeting	2:00 P.M.
May 12, 2021	Regular Meeting	2:00 P.M.
June 9, 2021 CANCELED	Regular Meeting	2:00 P.M.
<i>LOCATION: Sea Lofts at Boynton Village: 600 Sea Lofts Dr., Boynton Beach, Florida 33426</i>		
July 14, 2021	Regular Meeting	2:00 P.M.
August 11, 2021	Public Hearing & Regular Meeting	2:00 P.M.
September 8, 2021	Regular Meeting	2:00 P.M.