RESOLUTION OF THE
BOARD OF DIRECTORS OF
BOCA BRIDGES HOMEOWNERS ASSOCIATION, INC.

The undersigned, being members of the Board of Directors of **Boca Bridges Homeowners Association, Inc.** (the "Association"), hereby adopt this Resolution to be effective as of the date set forth below:

FIRST WHEREAS, the Board of Directors, pursuant to Section 5.1 of the Association's Bylaws, has the authority to exercise all powers and duties of the Association unless otherwise limited or restricted by the Governing Documents; and

SECOND WHEREAS the Board of Directors, in their business judgment believe that the adoption of the Revenue Recognition rules under FASB ASC 606-10-10-4 is in the best interests of the Association and all residents within the Association. The Association has applied FASB ASC 606-10-10-4 in the prior year since all contracts with its customers have similar characteristics and the Association the effects on the financial statements of applying this guidance do not differ materially from applying the guidance to the individual contracts. Therefore,

LET IT BE IT RESOLVED that the Board of Directors, at a duly noticed Board of Directors meeting held on 21ST day of March, 2023 where a quorum of directors are present, hereby authorizes the President of the Association to sign this resolution adopting the Revenue Recognition rules as applied under FASB ASC 606-10-10-4.

The foregoing Resolution is passed by the Board of Directors by a vote of 3 in favor and 0 against and 0 abstained effective on the date signed below.

BOCA BRIDGES HOMEOWNERS ASSOCIATION, INC.

By: _____, President

Print Name: MARC SCHNEIDER 3/24/2023