

# Myrtle Creek Improvement District

12051 Corporate Boulevard Orlando, FL 32817; 407-723-5900

[www.myrtlecreekid.org](http://www.myrtlecreekid.org)

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The following is the proposed agenda for the Meeting of the Board of Supervisors for the Myrtle Creek Improvement District ("District"), scheduled to be held at **5:00 p.m. on Tuesday, October 29, 2019 at Lake Nona Lakehouse, 13623 Sachs Avenue, Orlando, FL 32827**. A quorum will be confirmed prior to the start of the meeting.

For those unable to attend in person, you may participate by telephone:

Phone: 1-844-621-3956 (new)

Participant Code: 796 580 192# (new)

## BOARD OF SUPERVISORS' MEETING AGENDA

### Organizational Matters

- Roll Call to Confirm a Quorum
- Public Comment Period
- 1. **Consideration of the Minutes of the August 6, 2019 Board of Supervisors' Meeting**
- 2. **Consideration of the Minutes of the August 22, 2019 Board of Supervisors' Meeting**
- 3. **Consideration of Resolution 2020-01, Approving an Annual Meeting Schedule for Fiscal Year 2020**
- 4. **Discussion Related to Board Vacancy for Seat 3**
- 5. **Consideration of Resolution 2020-02, Election of Officers**

### Business Matters

- 6. **Consideration of FY 2019 Audit Engagement Letter**
- 7. **Ratification of Operation and Maintenance Expenditures Paid in August and September 2019 in an amount totaling \$198,645.36**
- 8. **Recommendation of Work Authorization/Proposed Services (*if applicable*)**
- 9. **Review of District's Financial Position and Budget to Actual YTD**

### Other Business

- A. Staff Reports
  - 1. District Counsel
  - 2. District Manager
  - 3. District Engineer
  - 4. Construction Supervisor
- B. Audience Comments, Supervisor Requests

### Adjournment



# **MYRTLE CREEK IMPROVEMENT DISTRICT**

**Minutes of the August 6, 2019  
Board of Supervisors' Meeting**

# **MYRTLE CREEK IMPROVEMENT DISTRICT BOARD OF SUPERVISORS' MEETING MINUTES**

## **FIRST ORDER OF BUSINESS**

The Board of Supervisors' Meeting for the Myrtle Creek Improvement District was called to order on Tuesday, August 6, 2019 at 5:07 p.m. at 6900 Tavistock Lakes Blvd, Suite 200, Orlando, FL 32827. Board Members listed below constituted a quorum.

|              |                     |             |
|--------------|---------------------|-------------|
| Jeff Macre   | Chair               | (via phone) |
| Bob da Silva | Vice-Chair          |             |
| Kyle Scholl  | Assistant Secretary |             |
| Kam Shenai   | Assistant Secretary |             |

Also present were:

|                 |                         |             |
|-----------------|-------------------------|-------------|
| Jennifer Walden | PFM                     |             |
| Kevin Plenzler  | PFM                     |             |
| Lynne Mullins   | PFM                     | (via phone) |
| Scott Thacker   | Landscape Supervisor    |             |
| Larry Kaufmann  | Construction Supervisor |             |
| Tucker Mackie   | Hopping Green & Sams    | (via phone) |

## **SECOND ORDER OF BUSINESS**

### **Public Comment Period**

Ms. Walden noted for the record that there were no members of the public present at this time.

## **THIRD ORDER OF BUSINESS**

### **Consideration of the Minutes of the June 25, 2019 Board of Supervisors' Meeting**

Board Members reviewed the minutes from the June 25, 2019 Board of Supervisors' Meeting.

On Motion by Mr. da Silva, second by Mr. Scholl, with all in favor, the Board of Supervisors of the Myrtle Creek Improvement District approved the Minutes of the June 25, 2019 Board of Supervisors' Meeting.

## **FOURTH ORDER OF BUSINESS**

**Consideration of District  
Website/ADA Auditing  
Services Proposals**  
a) Campus Suite  
b) Community XS

- c) **V Global Tech**
- d) **ADA Site Compliance**

Ms. Walden stated that the District websites are required to have ADA auditing as the insurance provider has stated it is a requirement for the District in order to cover ADA claims. The current website provider is Community XS. Proposals were received from the following, Community XS, V Global Tech, Campus Suite and ADA Site Compliance.

Ms. Walden noted that she reached out to Egis and Campus Suite, V Global Tech, and ADA Site Compliance have all been signed off by Egis. Egis has not fully signed off on Community XS.

Ms. Mackie explained that the reason for the District Website/ADA Auditing Services proposals is not only to be compliant with ADA but to ensure that in the next year the District's insurance coverage provided by Egis extends to claims relating to ADA website issues.

The Board discussed the various website hosting and auditing service proposal fees. Ms. Macre stated that per his research V Global Tech seems to be the best overall solution. Mr. Shenai asked if this was in the 2020 budget.

On Motion by Mr. da Silva, second by Mr. Shenai, with all in favor, the Board of Supervisors of the Myrtle Creek Improvement District approved V Global Tech for District Website/ADA Auditing Services and authorized staff to work with the Chair to execute an agreement.

## **FIFTH ORDER OF BUSINESS**

### **Consideration of Financial Advisory Agreement**

Mr. Plenzler presented the PFM Financial Advisory Agreement to the Board. It presents the same terms and format as a prior version of a similar agreement the District had with PFM in the past.

Mr. Macre asked if the rate sheet has changed. Mr. Plenzler responded that in the previous documents there was no reference to the O&M Methodology fees and other assessment Methodology fees. For any bond issuances it would be subject to negotiation based on the bond issuance. There is a onetime methodology fee to set it up and then maintain it going forward. The rate sheet is very consistent as to what was provided four or five years ago by PFM.

On Motion by Mr. Macre, second by Mr. Scholl, with all in favor, the Board of Supervisors of the Myrtle Creek Improvement District approved the Financial Advisory Agreement.

## **SIXTH ORDER OF BUSINESS**

### **Presentation and discussion regarding FY 2020 Budget**

The Board discussed how to make the budget and assessment presentation to the public. The following topics were discussed as possible slides to the presentation:

- What is a CDD?
- What does a CDD do?
- Where is the CDD?
- Why is there a CDD?
- Adopted budgets over the years
- Key drivers of the proposed FY 2020 budget increase
- The difference between Debt Service Assessment and Operations and Maintenance Assessment
- Landscaping

Mr. Plenzler will update all the slides in his presentation as discussed.

## **SEVENTH ORDER OF BUSINESS**

### **Consideration of Operation & Maintenance Expense Assessment Methodology Report**

This is for informational purposes only. No action is required by the Board.

## **EIGHTH ORDER OF BUSINESS**

### **Ratification of Operation & Maintenance Expenditures Paid in June 2019 in an amount totaling \$62,361.70**

The Board reviewed Operation & Maintenance Expenditures Paid in June 2019 in an amount totaling \$62,361.70. Ms. Walden noted that these have already been approved and paid and just needs to be ratified by the Board.

On Motion by Mr. da Silva, second by Mr. Scholl, with all in favor, the Board of Supervisors of the Myrtle Creek Improvement District approved the Operation and Maintenance Expenditures Paid in June 2019 in an amount totaling \$62,361.70.

## **NINTH ORDER OF BUSINESS**

### **Ratification of Operation and Maintenance Expenditures Paid in July 2019 in an amount totaling \$101,943.50**

Board Members reviewed the Operation and Maintenance Expenditures paid in July 2019 in an amount totaling \$101,643.50. Ms. Walden noted that these have already been approved and paid and just need to be ratified by the Board.

On Motion by Mr. Macre, second by Mr. Scholl, with all in favor, the Board of Supervisors of the Myrtle Creek Improvement District ratified the Operation and Maintenance Expenditures Paid in July 2019 in an amount totaling \$101,643.50.

#### **TENTH ORDER OF BUSINESS**

#### **Recommended Work Authorization/Proposed Services**

Mr. Kaufmann stated that he received the contract from the paving company for the trail repairs. Ms. Mackie stated that the Board has already approved the proposal. No action is required by the Board.

#### **ELEVENTH ORDER OF BUSINESS**

#### **Review of District's Financial Position and Budget to Actual YTD**

Ms. Walden presented the District's financial statements to the Board. No action is required by the Board.

Mr. Shenai asked if there will be any carry forward for next year. Ms. Walden responded that there will not likely be any carry over.

#### **TWELFTH ORDER OF BUSINESS**

#### **Staff Reports**

**District Counsel –** Mr. da Silva asked if Ms. Mackie was aware of the alleged legal action by the Village Walk HOA. Ms. Mackie stated no but the District has followed all processes required to adopt the increase in assessments subsequent to holding the required public hearings in August.

**District Manager –** Ms. Walden noted that the next meeting is Tuesday, August 22, 2019 at the Lake Nona Lake House at 5:00 p.m.

**District Engineer –** No Report

**Construction Supervisor –** No Report

**Irrigation Specialist -** No Report

## **THIRTEENTH ORDER OF BUSINESS**

### **Supervisor Requests, Audience Comments & Adjournment**

There were no Supervisor requests or audience comments.

On Motion by Mr. Scholl, second by Mr. da Silva, with all in favor, the August 6, 2019 Meeting of the Board of Supervisors of the Myrtle Creek Improvement District was adjourned.

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chair/Vice Chair

# **MYRTLE CREEK IMPROVEMENT DISTRICT**

**Minutes of the August 22, 2019  
Board of Supervisors' Meeting**



# **MYRTLE CREEK IMPROVEMENT DISTRICT BOARD OF SUPERVISORS' MEETING MINUTES**

## **FIRST ORDER OF BUSINESS**

The Board of Supervisors' Meeting for the Myrtle Creek Improvement District was called to order on Thursday, August 22, 2019 at 5:00 p.m. at Lake Nona Lakehouse, 13623 Sachs Avenue, Orlando, FL 32827.

. Board Members listed below constituted a quorum.

|              |                     |
|--------------|---------------------|
| Jeff Macre   | Chair               |
| Bob da Silva | Vice-Chair          |
| Kyle Scholl  | Assistant Secretary |

Also present were:

|                 |  |
|-----------------|--|
| Lynne Mullins   | PFM Group Consulting, LLC                              |
| Jennifer Walden | PFM Group Consulting, LLC                              |
| Kevin Plenzler  | PFM Financial Advisors                                 |
| Tucker Mackie   | Hopping Green & Sams                                   |
| Larry Kaufmann  | Construction Supervisor                                |
| Jeff Newton     | Donald W. McIntosh Associates                          |
| Scott Thacker   | District Landscape Supervisor & Construction Committee |

Several residents were in attendance. Attached to these minutes as part of the record of this meeting are the sign-in sheets.

## **SECOND ORDER OF BUSINESS**

### **Public Comment Period**

Residents had the following comments:

- Performance Drive Phase 3 Project
- Bond Issuances
- Roadway connection projects by Tavistock
- Board Member Seats up for election in 2020
- The process to get on the Board
- Meeting time and location
- Maintenance concerns
- Financing concerns
- Board Member salaries
- Traffic and safety concerns
- Call in issues for Board meeting
- Budget related questions and concerns
- Assessment related questions and concerns

The Board and staff addressed the residents' questions/comments. Budget and assessment related questions were addressed during the public hearing on the budget and assessments.

### **THIRD ORDER OF BUSINESS**

#### **Presentation Regarding FY 2020 Budget**

Mr. Plenzler presented the Fiscal Year 2020 Budget. The following information was generally presented:

- What a Community Development District is
- Map of the District – Established in 2001
- How the District works
- The history of the District
- Map of the Interchange – Shared O&M cost by Boggy Creek, Myrtle Creek & Greenway
- What O&M Assessments are
- Where O&M Assessment information is located
- Who pays O&M Assessments
- Debt Service Assessments vs. O&M Assessments
- How much the O&M increase will cost
- How the CDD has dealt with historic O&M Budget increases
- Assessment Allocation
- O&M Assessment year over year comparison
- The difference between the 2020 and 2019 O&M Budgets
- Impact of transition from vacant acres to non-residential uses
- Vacancy on the Board of Supervisors

### **FOURTH ORDER OF BUSINESS**

#### **Public Hearing on the Adoption of the District's Annual Budget**

- a) **Public Comments and  
Testimony**
- b) **Board Comments**
- c) **Consideration of  
Resolution 2019-08,  
Adopting the Fiscal Year  
2020 Budget and  
Appropriating Funds**

Ms. Walden requested a motion to open the public hearing.

On Motion by the Board, with all in favor, the Board of Supervisors of the Myrtle Creek Improvement District opened the Public Hearing.

Residents asked questions and raised concerns regarding the following:

- Keeping vendors accountable for damage
- Landscaping fees. Questions regarding a five year projection
- Assessments

- The ERU Methodology and if it is a justifiable evaluation
- Line item increases
- Trail repair
- The Methodology
- How KPMG and Tavistock are paying their fair share
- Presentation regarding laws and findings
- Questions regarding ERU and if they are valid
- Hurricane clean up
- When will the District assess the businesses the fair share of assessments
- Undeveloped land and what does the District do to move forward with development.
- Assessment increase for homes is not equivalent to the assessments for the apartments
- Comments regarding expenses for beautification project and the trail

Ms. Walden requested a motion to close the public hearing.

On Motion by Mr. Macre, second by Mr. da Silva, with all in favor, the Board of Supervisors of the Myrtle Creek Improvement District closed the Public Hearing.

Ms. Walden opened the floor for Board comments.

Mr. da Silva commented on the following:

- Tavistock has built a residential development and has prepared the ground for hotels, condominiums etc. As soon as those come on line they will be assessed and it will dilute the overall O&M assessments.
- The District had a Developer subsidy to the budget that they had used to offset the budget in previous years.
- Landscape maintenance costs
- Landscape maintenance bids
- Trail repair
- Reclaimed water
- Crosswalk projected between Enclave and Village Walk.

Mr. Scholl commented on the following:

- Hurricane Clean up Funds
- Trail repair
- Voting and vacancy on the Board
- Board decision and staff feedback
- Increasing the budget year over year vs using Developer funds to offset the budget

Mr. Plenzler discussed the following:

- Vacant acres and the methodology and ERU for those areas. The Methodology was validated at the court level. The Board does have some latitude in how it wants to do things.
- Laureate Park Assessments and why it is different.
- The non-residential components do pay an O&M Assessment. Their rate doubled too.

Mr. Scholl discussed the following:

- The increase to the Engineering Fees.
- The Construction Committee and how they help keep District costs down.

Mr. Macre discussed the following:

- When KPMG and hotels are built and come on line there will be additional ERUs and they will help dilute the overall assessments. More people will be on the roads and trails. There is a balance.
- The great District staff. They also manage Greenway and Boggy Creek and know what is happening in Lake Nona. It helps the District save money and do the best job they can for the residents.

Ms. Walden presented Resolution 2019-08 for approval noting that it is the same budget that the Board approved in preliminary form in May.

On Motion by Mr. Macre, second by Mr. Scholl, with all in favor, the Board of Supervisors of the Myrtle Creek Improvement District approved Resolution 2019-08, adopting the Fiscal Year 2020 Budget and Appropriating Funds.

## **FIFTH ORDER OF BUSINESS**

### **Public Hearing on the imposition of Special Assessments**

- a) Public Comments and  
Testimony**
- b) Board Comments**
- c) Consideration of  
Operation and  
Maintenance Expense  
Assessment Methodology  
Report**
- d) Consideration of  
Resolution 2019-09,  
Imposing Special  
Assessments and  
Certifying an Assessment  
Roll**

Ms. Walden requested a motion to open the public hearing.

On Motion by Mr. Macre, second by Mr. Scholl, with all in favor, the Board of Supervisors of the Myrtle Creek Improvement District opened the Public Hearing.

Residents asked questions and raised concerns regarding the following:

- When the budget process starts
- Suggested an alternate methodology
- Residents were told by Pulte that the assessments would never increase
- Potential schools coming to the District
- Bond Financing
- The County Club
- Pipes destroying landscape and plan for remediation

The Board and staff addressed the residents' questions/comments.

On Motion by Mr. Scholl, second by Mr. Macre, with all in favor, the Board of Supervisors of the Myrtle Creek Improvement District closed the Public Hearing.

Mr. Plenzler presented the Operation and Maintenance Expense Assessment methodology.

On Motion by Mr. Scholl, second by Mr. Macre, with all in favor, the Board of Supervisors of the Myrtle Creek Improvement District approved Operation and Maintenance Expense Assessment Methodology Report.

The Board reviewed Resolution 2019-09. Ms. Mackie stated that this is in the same form as in prior years. This would levy the assessments that would offset the expenditures identified in the budget.

On Motion by Mr. Scholl, second by Mr. da Silva, with all in favor, the Board of Supervisors of the Myrtle Creek Improvement District approved Resolution 2019-09, Imposing Special Assessments and Certifying an Assessment Roll.

## **SIXTH ORDER OF BUSINESS**

**Recommended  
Authorization/Proposed  
Services**

**Work**

Mr. Kaufmann stated there are none for this District.

## **SEVENTH ORDER OF BUSINESS**

**Staff Reports**

**District Counsel –**

Ms. Mackie stated that at the next Board meeting the Board will reviewing revised Rules of Procedure based on legislative changes.

**District Manager –** No Report

**District Engineer –** No Report

**Construction Supervisor –** Mr. Kaufmann noted that the school board purchased some property from Lake Nona Land Company. There was discussion a few years ago regarding a Charter School but it did not work out. There was discussion about a private school but he does not think it will happen any time soon.

**Irrigation Specialist -** No Report

**EIGHTH ORDER OF BUSINESS**

**Supervisor Requests,  
Audience Comments  
& Adjournment**

Mr. da Silva requested anyone who would like to serve on the Board to submit their applications to District staff.

On Motion by Mr. Scholl, second by Mr. da Silva, with all in favor, the August 22, 2019 Meeting of the Board of Supervisors of the Myrtle Creek Improvement District was adjourned.

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chair/Vice Chair

# Myrtle Creek Improvement District Public Comments

Tuesday, August 20, 2019

| Print Name                      | Address                    | Budget Related   |
|---------------------------------|----------------------------|------------------|
|                                 |                            | Circle Yes or No |
| ✓ Michael Milk                  | 8450 Gifford Ln, OR        | Yes or No        |
| ✓ Allen Eschette                | 12056 NAHIE LAJE           | Yes or No        |
| ✓ Richard Strobel               | 11716 Astilbe Dr           | Yes or No        |
| ✓ JELISSA Luxemburg             | 11848 Delfine Lane         | Yes or No        |
| ✓ John Pyrrus                   | 11966 Isella Drive         | Yes or No        |
| ✓ John Lynaugh                  | 11913 Nautica Drive        | Yes or No        |
| 7 BARBARA VASDEVAN              | 11866 BARLETTA DR, ORLANDO | Yes or No        |
| 8 TAM RUSSELL                   | 11956 Isella Drive         | Yes or No        |
| 9 LAURIE HOLMES                 | 11571 Fan Tail             | Yes or No        |
| 10 PATRICK OR PHILIP CIAVARELLI | 12323 REGAL LILY           | Yes or No        |
| 11 Mike Stewart                 | 12167 Obelia Ln            | Yes or No        |
| 12 Arya Garza                   | 11949 Charlton Ln          | Yes or No        |
| 13 Aida Rivera                  | 11950 Isella Dr            | Yes or No        |
| 14 Bev Perkins                  | 11753 Fan Tail Ln          | Yes or No        |
| 15 Jose Felix                   | 11970 Gennaro Ln.          | Yes or No        |
| 16 Mike McElouth                | 8638 Elder Ln              | Yes or No        |
| 17 Laura Torres                 | 12094 Uleta Ln             | Yes or No        |
| 18                              |                            | Yes or No        |
| 19                              |                            | Yes or No        |
| 20                              |                            | Yes or No        |

EXHIBIT A

# EXHIBIT A

## Attendance Sign in Sheet

District: Myrtle Creek Improvement District

Date of Meeting: August 22, 2019

Print Name

- 1 Mike Stewart
- 2 CATHY STEWART
- 3 Edward Sachs
- 4 José B. Ayala - José B. Ayala
- 5 Joline Andrade
- 6 Tom Fricks
- 7 TERESA LUXEMBURG
- 8 DAVID ARMBRUSTER & LINDA ARMBRUSTER
- 9 Louise & Beverly Russo
- 10 Deanna Snyder
- 11 Maria J. Lynaugh
- 12 John P. Lynaugh
- 13 MARSHA LEED
- 14 Dick & Pat Sheldon
- 15 Dena Bridget Pinsky
- 16 GERALD MALBOEUF
- 17 Christel Malboeuf
- 18 ERIC SCHMITZ
- 19 KEN SCHIELDS
- 20 Hao Wu & Jiongguang Lu



# EXHIBIT A

## Attendance Sign in Sheet

District: Myrtle Creek Improvement District

Date of Meeting: August 22, 2019

Print Name

- 1 DOROTHY ROSE
- 2 Sharon Micare
- 3 Joan Ledzian
- 4 BARBARA MILLS
- 5 Michael Mills
- 6 ALLEN Eschette
- 7 Tom Rose
- 8 ~~John Byrnes~~
- 9 Phyllis Tanner
- 10 Richard Strobel
- 11 BARBARA VASUDEVAN
- 12 Fred Oberste
- 13 A Holmes
- 14 PHILIP CIAVARELLI
- 15 PATRICIA CIAVARELLI
- 16 BEN & BRIDGET PINKY
- 17 Sheryl & Ted Richards
- 18 Joyce Kennedy
- 19 Arnulfo Vargas
- 20 ~~Lucille Azzara~~ Lucille Azzara

# EXHIBIT A

## Attendance Sign in Sheet

District: Myrtle Creek Improvement District

Date of Meeting: August 22, 2019

Print Name

1 Henry & Sylvia Chen

2 David Peterson

3 AnnMarie Vachala

4 ISMAEL/NYDIA RAMIREZ

5 Kate Stroh

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# EXHIBIT A

## Attendance Sign in Sheet

District: Myrtle Creek Improvement District

Date of Meeting: August 22, 2019

Print Name

1 Theresa Spallik

2 Pam Russell

3 Marvin Jackson

4 Al & Laura Torres

5 Murray Orlov

6 Denis Orlov

7 Mike McLaughlin

8 Aixa Garza

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# **MYRTLE CREEK IMPROVEMENT DISTRICT**

**Resolution 2020-01,  
Approving an Annual Meeting Schedule  
for Fiscal Year 2020**

**RESOLUTION 2020-01**

**A RESOLUTION OF THE MYRTLE CREEK  
IMPROVEMENT DISTRICT DESIGNATING DATES,  
TIMES AND LOCATIONS FOR REGULAR MEETINGS OF  
THE BOARD OF SUPERVISORS OF THE DISTRICT AND  
PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Myrtle Creek Improvement District (“District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated in City of Orlando, Florida; and

**WHEREAS**, the Board of Supervisors of the District (“Board”) is statutorily authorized to exercise the powers granted to the District; and

**WHEREAS**, all meetings of the Board shall be open to the public and governed by the provisions of Chapter 286, *Florida Statutes*; and

**WHEREAS**, the Board is statutorily required to file annually, with the local governing authority and the Florida Department of Economic Opportunity, a schedule of its regular meetings.

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

1. Regular meetings of the District’s Board shall be held as provided on the schedule attached hereto as **Exhibit A**.
2. In accordance with Section 189.015(1), *Florida Statutes*, the District’s Secretary is hereby directed to file annually with Orange County a schedule of the District’s regular meetings.
3. This Resolution shall take effect immediately upon adoption.

**Adopted this 29<sup>th</sup> day of October, 2019.**

**ATTEST:**

**Myrtle Creek Improvement District**

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Secretary/Assistant Secretary

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Chairman/Vice Chairman

## **EXHIBIT A**

### **Myrtle Creek Improvement District Fiscal Year 2019-2020**

The Board of Supervisors of the Myrtle Creek Improvement District will hold its meetings for the Fiscal Year 2020 in the offices of Lake Nona Land Company located at 6900 Tavistock Lakes Blvd, Suite 200, Orlando, Florida 32827 at 5:00 p.m. on the third Tuesday of each month.

November 19, 2019  
December 17, 2019  
January 21, 2020  
February 18, 2020  
March 17, 2020  
April 21, 2020  
May 19, 2020  
June 16, 2020  
July 21, 2020  
August 18, 2020  
September 15, 2020

### **Construction Committee of the Boggy Creek, Greenway & Myrtle Creek Improvement Districts and the Poitras East Community Development District Fiscal Year 2019-2020**

The Construction Committee of the Boggy Creek, Greenway and Myrtle Creek Improvement Districts and the Poitras East Community Development District will be meeting for the Fiscal Year 2020 in the office of Donald W. McIntosh Associates, Inc., 2200 Park Avenue North, Winter Park, FL 32789 at 3:30 p.m. every other week as follows:

October 10 & 24, 2019  
November 7 & 21, 2019  
December 5 & 19, 2019  
January 2, 16 & 30, 2020  
February 13 & 27, 2020  
March 12 & 26, 2020  
April 9 & 23, 2020  
May 7 & 21, 2020  
June 4 & 18, 2020  
July 2, 16 & 30, 2020  
August 13 & 27, 2020  
September 10 & 24, 2020

# **MYRTLE CREEK IMPROVEMENT DISTRICT**

**Board Vacancy for Seat 3**

**From:** [Asif Ahmed](#)  
**To:** [Jennifer Walden](#); [Lynne Mullins](#)  
**Subject:** Myrtle Creek Improvement District - Vacant Board Seat  
**Date:** Wednesday, September 11, 2019 4:20:22 PM

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**EXTERNAL EMAIL: Use care with links and attachments.**

Good afternoon. I am writing today to express my sincere interest in serving on the Board of Supervisors.

I currently reside in Enclave at Village Walk, and also serve as the Chairman of the Neighborhood Committee.

Should you have any questions, please let me know.

Look forward to serving the Myrtle Creek community.

Thanks,

**Asif Ahmed**

11717 Savona Way, Orlando, FL 32827

(563) 271-5509

[aa80237@hotmail.com](mailto:aa80237@hotmail.com)



# ASIF AHMED

11717 Savona Way  
Orlando, FL 32827

(563) 271-5509  
aa80237@hotmail.com

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## PROFESSIONAL EXPERIENCE

### COBHAM LIFE SUPPORT, DAVENPORT, IA

2006 TO PRESENT

(Also known as Carleton Life Support Systems Inc., Cobham Life Support is a leading manufacturer of oxygen and nitrogen gas generating equipment for aerospace and defense applications. A business unit of Cobham plc, UK with annual sales of \$3.5B.)

#### Business Development Manager

Directly responsible for capturing all large-scale multi-year programs. Annual program capture exceeds \$100M.

### BANDAG, INC., MUSCATINE, IA [Acquired by Bridgestone Corporation]

1997 TO 2006

(Publicly traded global manufacturer of premium retread rubber, retreading equipment, and truck maintenance services with annual sales of approximately \$1 billion.)

#### Market Research Analyst

Developed and implemented a new vehicle maintenance business for Bandag.

#### Advanced R&D Engineer

Conducted research on reliability and durability of truck tires using advanced structural modeling tools.

### UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN, URBANA, IL

#### Visiting Lecturer

Taught undergraduate courses in Statics and Structural Dynamics.

### BANGLADESH UNIVERSITY OF ENGINEERING & TECHNOLOGY, DHAKA, BANGLADESH

#### Lecturer, Civil Engineering

Taught courses in Reinforced Concrete Design, Engineering Materials, Numerical Analysis.

## EDUCATION

### University of Iowa, Iowa City, IA

Master of Business Administration

### Bangladesh University of Engineering and Technology, Dhaka, Bangladesh

Master of Science in Civil Engineering

Bachelor of Science in Civil Engineering (First Class with Honors)



## Jennifer Walden

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**From:** marsha leed <mzleed@yahoo.com>  
**Sent:** Thursday, September 5, 2019 8:34 PM  
**To:** Jennifer Walden; Lynne Mullins; jmacre@myrtlecreekid.org; bdasilva@myrtlecreekid.org; kshenai@myrtlecreekid.org; kscholl@myrtlecreekid.org  
**Subject:** Submitting resume for Board position - Myrtle Creek Improvement District  
**Attachments:** MLeed - Myrtle Creek letter.pdf; MLeed resume -Myrtle Creek.pdf

EXTERNAL EMAIL: Use care with links and attachments.

Dear District Managers and Board Members:

I am attaching my resume and a cover letter as my application for your open Board position at the Myrtle Creek Improvement District. I am a registered architect, with experience serving on public boards.

I look forward to hearing from you. Please feel free to contact me if you need additional information.

Sincerely,  
Marsha Leed  
914-489-3326

September 5, 2019

Myrtle Creek Improvement District  
12051 Corporate Boulevard  
Orlando, Fl. 32817

Dear District Managers and Board Members:

I attended your meeting on August 27 and am sending you my resume in order to be considered for your open Board Member position. I am a registered architect with over 24 years of experience, and have had the privilege of serving on various municipal boards in the past.

I only moved to Village Walk from the Hudson Valley area of New York four months ago but I am very familiar with the Lake Nona area. My daughter moved to Laureate Park five years ago, and I have been coming here for very frequent visits. In that time, I have watched the exponential growth of Lake Nona, and I would love to be able to be a part of your agency in order to help shepherd this process.

As you can see from my resume, I believe that it's very important to be involved in my community. I was a member of my town Planning Board for 9 years, a member of my local AIA Chapter Board of Directors for 3 years, a legislatively appointed member of the Dutchess County Environmental Management Council for 8 years, and actively involved with several committees of the USGBC (U.S. Green Building Council).

My architectural career has encompassed working on a wide variety of projects. I have worked for several multi-discipline firms, where architectural designs are just one element of the total project. I have collaborated closely with civil engineers and landscape architects on site planning. I've also worked hard to focus on sustainability and environmental issues in the office and in the community, and have been a LEED Accredited Professional for over 10 years. Prior to becoming an architect, I was co-owner of a successful antiques business. Having spent many years building and running a small business has proven to be a good foundation for my architectural career.

I hope you agree that my professional experience would be an asset to the Myrtle Beach Improvement District Board of Supervisors and I look forward to the opportunity to discuss this in the near future.

Sincerely,  
Marsha Leed, AIA, LEED AP  
Cell: 914-489-3326  
Email: [mzleed@yahoo.com](mailto:mzleed@yahoo.com)

**Marsha Z. Leed, AIA, LEED AP**  
12015 Modena Lane, Orlando, Florida 32827  
Cell: (914)489-3326 E-mail: [mzleed@yahoo.com](mailto:mzleed@yahoo.com)

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## **Career Profile**

Architect and Project Manager who has worked for over 24 years developing creative approaches to design and construction. Extensive knowledge of project scheduling, public bid procedures, contracts, budgets, and building codes, as well as diverse experiences in meeting client needs.

I have been involved in hundreds of projects, both large and small, and my work at multi-discipline architecture/engineering firms has given me experience in both building and site design. Projects include:

- Master Planning for public school campus in Westchester County, NY, including environmental coordination and public presentations
- Development of numerous large scale projects as part of school district bond-funded proposals in New York state, including public presentations
- "Main Street" rehabilitation of downtown storefronts and streetscapes as part of Master Planning for a small city in Rockland County, NY, including a series of public meetings to present the project.
- Evaluation and redesign of all parking lots/paved areas for large school district (10 different schools) in Ulster County, NY to improve traffic flow and safety.
- LEED feasibility studies to help different municipalities improve their approach to sustainability
- Membership on Steering Committees (monthly meetings) as part of my work managing projects for several public school districts, including frequent coordination meetings with school district officials.

## **Professional Experience**

### **Current Employer:**

**Interplan LLC, Orlando, Florida**

### **Architectural Project Manager**

Interplan LLC is a full-service architecture and engineering firm that specializes in restaurant, retail, banking, grocery, and hospitality design and construction, with over 150 employees.

### **Previous Employer in New York:**

**H2M architects + engineers, Westchester, New York**

### **Senior Architect/Project Manager**

H2M architects + engineers is a multi-disciplined firm with over 400 employees in 8 offices. As a Sr. Architect/Project Manager I was involved in educational, commercial and municipal projects with budgets up to \$40M.

### **R & M Leed Antiques (self-employed), Hopewell Junction, N.Y.**

### **Antiques Dealer, 1980-1996**

Established an antiques business specializing in the buying and selling of pre-1840 furniture and accessories. Maintained inventory, financial statements, scheduling and exhibitions in shows throughout the Northeast.

## **Service to Community and Profession**

### ▪ **Planning Board Member, Town of Wappinger, N.Y. (2007-2016)**

The Town of Wappinger, Dutchess County, is in the Hudson Valley region of New York State, with a population of 27,000. The Planning Board consists of seven members, who are appointed by the Town Board. The Planning Board reviews all applications for land subdivisions, site plans, and special use permitting. The Town of Wappinger Planning Board also functions as the town's Architectural Review Board, and coordinates engineering reviews, including SEQR (NY State Environmental Quality Review), traffic analysis, wetlands regulations and flood plain permitting. The Planning Board meets twice per month in public sessions.

The largest project that came before the Planning Board while I was a member (in 2014) was the approval and coordination of a \$1B, 10-year plan by New York City for a bypass tunnel to be built under the Hudson River that connects in the Town of Wappinger to link to the water supply for the City. We held coordination meetings with NYC engineers for several years and a series of public informational sessions and hearings.



- **Dutchess County Environmental Management Council (EMC) Member (2011- 2019)**

Appointment to 2 year term, and reappointment to consecutive terms, by Dutchess County Legislature to advise and educate county and local governments and the public on environmental issues. The EMC coordinates with local conservation advisory councils, conservation boards and public agencies. In addition to our monthly meetings, we planned numerous educational forums, some of which were geared to providing environmental information for municipal officials and others for the general public.

As part of my involvement on the EMC, I also served on the LID (Low Impact Development) and the Fossil Fuel Reduction committees. In 2017 we were tasked by the Legislature to develop a plan for fossil fuel reduction to be implemented county-wide. We issued a comprehensive report with recommendations outlining steps that Dutchess County could undertake, including being certified as a Climate Smart Community.

- **Board of Directors member, American Institute of Architects (AIA) Westchester + Hudson Valley Chapter (2014 – 2017)**

AIA WHV represents over 680 local members, with a mission to achieve a “more humane built environment and a higher standard of professionalism” for architects throughout Westchester County and the Hudson Valley region of New York State. The chapter covers Westchester, Rockland, Putnam, Dutchess, Orange, Ulster and Sullivan Counties and is the second largest AIA chapter in NYS (second only to NYC). The Board of Directors meets once per month to plan member meetings and educational seminars, and work on advocacy for the architectural profession.

- **USGBC (U.S. Green Building Council)**

The USGBC New York Upstate Chapter offers education, outreach, advocacy, and activities for individuals interested in green building in 55 counties in New York State. USGBC coordinates the LEED professional credential program, which promotes sustainable environments.

I have been a LEED Accredited Professional for over 10 years, and an active member of the NY Upstate Chapter. I served in 2 leadership positions during this time:

- Co-Chair, Advocacy Committee, U.S. Green Building Council Upstate NY Chapter (2012-2016)
- National Volunteer Co-Chair for “Leadership with LEED” program, U.S. Green Building Council (2012-2014)

## **Professional Licenses**

New York State Registered Architect

LEED Accredited Professional, BD+C (Building Design + Construction)



**From:** [john@yourloyalagent.com](mailto:john@yourloyalagent.com)  
**To:** [Jennifer Walden](#)  
**Subject:** Myrtle Creek Improvement District  
**Date:** Tuesday, August 20, 2019 7:47:40 AM

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**EXTERNAL EMAIL:** Use care with links and attachments.

JOHN PETER LYNAUGH  
11913 Nautica Drive  
Orlando FL32827  
3213322100  
[john@yourloyalagent.com](mailto:john@yourloyalagent.com)

Message: Request for consideration for appointment to the vacant MCID seat: I wish to be appointed to the vacant seat on the MCID board to facilitate communications and better understanding of the MCID for the residents of the VillageWalk neighborhoods. I current serve as Director At Large on the VillageWalk HOA board. By having a VW board member on the MCID board we will be best able to clearly communicate the needs and concerns of both organizations. Working together as a team, we can do more with less burden on the residents and business located within the MCID. West Point Class of 1978. US Army: Command, Operations, and Logistics, 3rd Infantry Division, Europe. Sales Engineer. Active Real Estate and Life and Health Insurance Agent with Florida Licenses. Devoted Husband, Father, Grandfather with four adult children and three grandchildren. My wife is Judy from Caguas, Puerto Rico, and is a High School Spanish teacher at Saint Cloud High School. She speaks both fluent English and Spanish. I want to see our community appearance, maintenance, and operations improve. As an expert in property valuation and appearance, I want to see property values rise throughout the community. My family and I love VillageWalk and want our community to be a friendly and beautiful area welcoming owners, guests, and families. The MCID community is a unique area here in Lake Nona that should be seeing property values rise. We should be negotiating with our existing suppliers and like suppliers for more services with better quality for less money. My schedule is very flexible, and I can meet and perform all board duties as needed to ensure quick and thorough response to our community concerns. My logo of "Your Loyal Agent" and experience as an Army Officer trained and educated at West Point defines everything that I am. Duty Honor Country - Class of 1978. Ready to Serve Our Community on Day One Faithfully with Honor.



## Jennifer Walden

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**From:** John Lynaugh <[john@yourloyalagent.com](mailto:john@yourloyalagent.com)>  
**Sent:** Tuesday, August 20, 2019 8:17 AM  
**To:** Jennifer Walden; Lynne Mullins  
**Cc:** [john@yourloyalagent.com](mailto:john@yourloyalagent.com)  
**Subject:** Request to run for or be appointed for the available seat on the MCID

EXTERNAL EMAIL: Use care with links and attachments.

Request for consideration for appointment to the vacant MCID seat:

I wish to run for or be appointed to the vacant seat on the MCID board to facilitate communications and better understanding of the MCID for the residents of the VillageWalk neighborhoods. I current serve as Director At Large on the VillageWalk HOA board. By having a VW board member on the MCID board we will be best able to clearly communicate the needs and concerns of both organizations. Working together as a team, we can do more with less burden on the residents and business located within the MCID.

### Experience:

West Point Class of 1978. US Army: Command, Operations, and Logistics, 3rd Infantry Division, Europe. Sales Engineer. Active Real Estate and Life and Health Insurance Agent with Florida Licenses. Devoted Husband, Father, Grandfather with four adult children and three grandchildren. My wife is Judy from Caguas, Puerto Rico, and is a High School Spanish teacher at Saint Cloud High School. She speaks both fluent English and Spanish.

I want to see our community appearance, maintenance, and operations improve. As an expert in property valuation and appearance, I want to see property values rise throughout the community. My family and I love VillageWalk and want our community to be a friendly and beautiful area welcoming owners, guests, and families. The MCID community is a unique area here in Lake Nona that should be seeing property values rise. We should be negotiating with our existing suppliers and like suppliers for more services with better quality for less money. My schedule is very flexible, and I can meet and perform all board duties as needed to ensure quick and thorough response to our community concerns. My logo of "Your Loyal Agent" and experience as an Army Officer trained and educated at West Point defines everything that I am. Duty Honor Country - Class of 1978. Ready to Serve Our Community on Day One Faithfully with Honor.

### Certification:

I do hereby certify that I am a US Citizen born in Springfield, Illinois on July 10, 1954. I have lived in Orlando and been a resident of the State of Florida since 1985. And that I am At least 18 years of age • Citizen of the United States • Legal resident of the State of Florida and of the District • Registered to vote with the Orange County Supervisor of Elections.

John Lynaugh  
Sales Associate  
Premier Sotheby's International Realty  
13555 Narcoossee Road, Suite A | Orlando, FL 32832  
o 407.480.5014 | c 321-332-2100  
[john.lynaugh@premiersir.com](mailto:john.lynaugh@premiersir.com) | [premiersothebysrealty.com](http://premiersothebysrealty.com)

**MYRTLE CREEK IMPROVEMENT DISTRICT  
BOARD OF SUPERVISORS**

**OATH OF OFFICE**

I, \_\_\_\_\_, A CITIZEN OF THE STATE OF FLORIDA AND OF THE UNITED STATES OF AMERICA, AND BEING EMPLOYED BY OR AN OFFICER OF MYRTLE CREEK IMPROVEMENT DISTRICT AND A RECIPIENT OF PUBLIC FUNDS AS SUCH EMPLOYEE OR OFFICER, DO HEREBY SOLEMNLY SWEAR OR AFFIRM THAT I WILL SUPPORT THE CONSTITUTION OF THE UNITED STATES AND OF THE STATE OF FLORIDA.

\_\_\_\_\_  
Board Supervisor

ACKNOWLEDGMENT OF OATH BEING TAKEN

STATE OF FLORIDA  
COUNTY OF ORANGE

The foregoing oath was administered before me this \_\_\_\_ day of \_\_\_\_\_, 2019, by \_\_\_\_\_, who personally appeared before me, and is personally known to me or has produced \_\_\_\_\_ as identification, and is the person described in and who took the aforementioned oath as a Member of the Board of Supervisors of Myrtle Creek Improvement District and acknowledged to and before me that he/she took said oath for the purposes therein expressed.

(NOTARY SEAL)

\_\_\_\_\_  
Notary Public, State of Florida

Print Name: \_\_\_\_\_

Commission No.: \_\_\_\_\_ Expires: \_\_\_\_\_

# **MYRTLE CREEK IMPROVEMENT DISTRICT**

**Resolution 2020-02,  
Election of Officers**

**RESOLUTION 2020-02**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE  
MYRTLE CREEK IMPROVEMENT DISTRICT ELECTING THE  
OFFICERS OF THE DISTRICT AND PROVIDING FOR AN  
EFFECTIVE DATE**

**WHEREAS**, the **MYRTLE CREEK IMPROVEMENT DISTRICT** (hereinafter the "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 elect the Officers of the District.

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

Section 1.                    \_\_\_\_\_ is elected Chair.

Section 2.                    \_\_\_\_\_ is elected Vice Chair.

Section 3.                    Jennifer Walden is elected Secretary.

Lynne Mullins is elected Assistant Secretary.

                                 \_\_\_\_\_ is elected Assistant Secretary.

                                 \_\_\_\_\_ is elected Assistant Secretary.

                                 \_\_\_\_\_ is elected Assistant Secretary.

Section 4.                    Amanda Lane is elected Treasurer.

Section 5.                    Jennifer Glasgow is elected as Assistant Treasurer.

Section 6.                    All Resolutions or parts of Resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 7.                    This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED THIS 29<sup>th</sup> DAY of OCTOBER, 2019.**

|                |  |
|----------------|--|
| <b>ATTEST:</b> | <b>MYRTLE CREEK<br/>IMPROVEMENT<br/>DISTRICT</b> |
|----------------|--|

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chair/Vice-Chair

# **MYRTLE CREEK IMPROVEMENT DISTRICT**

**FY 2019 Audit Engagement Letter**



# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280  
Boca Raton, Florida 33431  
(561) 994-9299 • (800) 299-4728  
Fax (561) 994-5823  
[www.graucpa.com](http://www.graucpa.com)

July 9, 2019

Board of Supervisors  
Myrtle Creek Improvement District  
12051 Corporate Blvd.  
Orlando, FL 32817

We are pleased to confirm our understanding of the services we are to provide Myrtle Creek Improvement District, Orange County, Florida ("the District") for the fiscal year ended September 30, 2019. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Myrtle Creek Improvement District as of and for the fiscal year ended September 30, 2019. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2019 audit.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's 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. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary comparison schedule

## Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We acknowledge that the District must submit its annual Audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year. Accordingly, we will deliver a draft audit to the District no later than April 30, 2020. All accounting records (including, but not limited to, trial balances, general ledger detail, vendor files, bank and trust statements, minutes, and confirmations) for the fiscal year ended September 30, 2019 must be provided to us no later January 31, 2020, in order for us to deliver a draft audit to the District no later than April 30, 2020.

### **Examination Objective**

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

### **Management Responsibilities**

Management is responsible for the financial statements and all accompanying information as well as all representations contained therein. Further, management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. As part of the audit, we will assist with preparation of your financial statements and related notes in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management is reliable and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. As part of our engagement, we may propose standard adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of the proposed entries and the impact they have on the financial statements.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.



Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to including the auditor's report in an exempt offering document, you agree that the aforementioned auditor's report will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

#### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

#### **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.



**Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

The auditor agrees and understands that Chapter 119, *Florida Statutes*, may be applicable to documents prepared in connection with the services provided hereunder and agrees to cooperate with public record requests made thereunder. In connection with this Agreement, the auditor agrees to comply with all provisions of Florida's public records laws, including but not limited to Section 119.0701, *Florida Statutes*, the terms of which are incorporated herein. Among other requirements, the auditor must:

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

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS, JENNIFER WALDEN, C/O PFM GROUP CONSULTING, LLC., 12051 CORPORATE BLVD., ORLANDO, FL 32817, 407-382-3256, [waldenj@pfn.com](mailto:waldenj@pfn.com).

Our fee for these services will not exceed \$4,000 for the September 30, 2019 audit. The fees for each annual renewal will be agreed upon separately.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2016 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Myrtle Creek Improvement District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



---

Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Myrtle Creek Improvement District.

By: \_\_\_\_\_

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

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



## PEER REVIEW PROGRAM

is proud to present this

Certificate of Recognition

to

# Grau & Associates

For having a system of quality control for its accounting and auditing practice in effect for the year ended June 30, 2016 which has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and which was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.

A handwritten signature in black ink, reading "Anita Ford", written over a horizontal line.

Anita Ford, Chair  
AICPA Peer Review Board  
2016

# **MYRTLE CREEK IMPROVEMENT DISTRICT**

**Operation and Maintenance Expenditures Paid in  
August and September 2019 in an amount totaling  
\$198,645.36**

# MYRTLE CREEK IMPROVEMENT DISTRICT

DISTRICT OFFICE • 12051 CORPORATE BLVD • ORLANDO, FL 32817

PHONE: (407) 382-3256 • FAX: (407) 382-3254

## **Operation and Maintenance Expenditures For Board Approval**

Attached please find the check register listing Operations and Maintenance expenditures paid from August 1, 2019 through September 30, 2019. This does not include expenditures previously approved by the Board.

The total items being presented:      **\$198,645.36**

Approval of Expenditures:

---

\_\_\_\_ Chairman

\_\_\_\_ Vice Chairman

\_\_\_\_ Assistant Secretary

**Myrtle Creek Improvement District**  
**AP Check Register (Current by Bank)**  
Check Dates: 8/1/2019 to 9/30/2019

| Check No.                                | Date     | Status*   | Vendor ID | Payee Name                     | Amount                    |
|--|----------|-----------|-----------|--------------------------------|---------------------------|
| <b>BANK ID: SUN - CITY NATIONAL BANK</b> |          |           |           |                                | <b>001-101-0000-00-01</b> |
| **3583                                   | 08/01/19 | P         | ALLEN     | Allen E Smith Ranch & Farming  | \$2,232.62                |
| 3584                                     | 08/01/19 | P         | LNLC      | Lake Nona Land Company         | \$10,000.00               |
| 3585                                     | 08/01/19 | P         | ORLSEN    | Orlando Sentinel               | \$74.16                   |
| 3586                                     | 08/31/19 | P         | AWC       | Aquatic Weed Control, Inc.     | \$325.00                  |
| 3587                                     | 08/31/19 | P         | BVLS      | BrightView Landscape Services  | \$25,726.54               |
| 3587                                     | 08/31/19 | V 8/31/19 | BVLS      | BrightView Landscape Services  | (\$25,726.54)             |
| 3588                                     | 08/31/19 | P         | HGS       | Hopping Green & Sams           | \$3,888.00                |
| 3589                                     | 08/31/19 | P         | JMACRE    | Jeff Macre                     | \$400.00                  |
| 3590                                     | 08/31/19 | P         | KSHENA    | Kamalakar Shenai               | \$200.00                  |
| 3591                                     | 08/31/19 | P         | KITTEL    | Kittelson & Associates         | \$5,978.75                |
| 3592                                     | 08/31/19 | P         | KSCHOL    | Kyle Scholl                    | \$400.00                  |
| 3593                                     | 08/31/19 | P         | LCPC      | Lake Country Pest Control, Inc | \$118.50                  |
| 3594                                     | 08/31/19 | P         | LDASIL    | Lionel R. Dasilva              | \$400.00                  |
| 3595                                     | 08/31/19 | P         | MLM       | Michael's Lighting & Electric  | \$81.25                   |
| 3596                                     | 08/31/19 | P         | ORLSEN    | Orlando Sentinel               | \$2,729.58                |
| 3597                                     | 08/31/19 | P         | PFMGC     | PFM Group Consulting           | \$5,439.55                |
| 3598                                     | 08/31/19 | P         | TRUSTE    | US Bank as Trustee for Myrtle  | \$5,211.93                |
| 3599                                     | 08/31/19 | P         | VENTUR    | VenturesIn.com                 | \$105.00                  |
| 3600                                     | 08/31/19 | P         | BVLS      | BrightView Landscape Services  | \$25,529.04               |
| 3601                                     | 08/31/19 | P         | LCPC      | Lake Country Pest Control, Inc | \$197.50                  |
| 3602                                     | 09/13/19 | P         | AWC       | Aquatic Weed Control, Inc.     | \$325.00                  |
| 3603                                     | 09/13/19 | P         | BVLS      | BrightView Landscape Services  | \$22,741.11               |
| 3604                                     | 09/13/19 | P         | MLM       | Michael's Lighting & Electric  | \$81.25                   |
| 3605                                     | 09/13/19 | P         | VENTUR    | VenturesIn.com                 | \$105.00                  |
| 3606                                     | 09/20/19 | P         | BERMAN    | Berman Construction            | \$485.00                  |
| 3607                                     | 09/20/19 | P         | DONMC     | Donald W. McIntosh Associates  | \$2,086.42                |
| 3608                                     | 09/20/19 | P         | FAC       | Fire Ant Control               | \$1,405.00                |
| 3609                                     | 09/20/19 | P         | HGS       | Hopping Green & Sams           | \$3,086.00                |
| 3610                                     | 09/20/19 | P         | TDM       | Tavistock Development Mgmt Co  | \$18,333.37               |
| 3611                                     | 09/27/19 | P         | BVLS      | BrightView Landscape Services  | \$3,163.00                |
| 3612                                     | 09/27/19 | P         | DONMC     | Donald W. McIntosh Associates  | \$2,640.94                |
| 3613                                     | 09/27/19 | P         | EGIS      | Egis Insurance Advisors LLC    | \$7,147.00                |
| 3614                                     | 09/27/19 | P         | FISH      | Fishkind & Associates, Inc.    | \$85.14                   |
| 3615                                     | 09/27/19 | P         | PFMGC     | PFM Group Consulting           | \$86.99                   |
| <b>BANK SUN REGISTER TOTAL:</b>          |          |           |           |                                | <b>\$125,082.10</b>       |
| <b>GRAND TOTAL :</b>                     |          |           |           |                                | <b>\$125,082.10</b>       |

|            |   |
|------------|---|
| 125,082.10 | Checks 3583 - 3615 cut                  |
| 146.12     | PA 404 - Deluxe check order paid online |
| 2,154.29   | PA 405 - OUC paid online                |
| 13,424.92  | PA 405 - Jul. ICM paid to BCID online   |
| 25,726.54  | Check 3587, subsequently voided         |
| 12,526.67  | FY19 reserve transfers, made online     |
| 17,812.83  | PA 410 - Aug. ICM paid to BCID online   |
| 1,771.89   | PA 410 - OUC paid online                |

|                   |            |
|-------------------|------------|
| <b>198,645.36</b> | Cash spent |
|-------------------|------------|

## MYRTLE CREEK IMPROVEMENT DISTRICT

### Funding Request #022

3/29/2019

| Item No. | Payee   | Invoice Number | General Fund |
|----------|---|----------------|--------------|
| 1        | Myrtle Creek Improvement District                     |                |              |
|          | Performance Drive Phase 3 Hold Harmless Agreement Fee | --             | \$ 10,000.00 |
| TOTAL    |   |                | \$ 10,000.00 |

Reimbursement back to developer

## Amanda Lane

---

**From:** Larry Kaufmann <lkaufmann@tavistock.com>  
**Sent:** Saturday, June 29, 2019 11:09 AM  
**To:** Amanda Lane; Damon Ventura; AccountsPayable  
**Cc:** Diana Garcia  
**Subject:** RE: Myrtle Creek - FR #33

EXTERNAL EMAIL: Use care with links and attachments.

Myrtle Creek Funding Request #33 is approved for processing.

KDS

Kaufmann Development Services, LLC  
Larry Kaufmann, PE  
(407) 448-6592  
Lkaufmann@tavistock.com

**From:** Amanda Lane <lanea@pfm.com>  
**Sent:** Friday, June 28, 2019 4:48 PM  
**To:** Damon Ventura <dventura@tavistock.com>; AccountsPayable <accountspayable@tavistock.com>  
**Cc:** Larry Kaufmann <lkaufmann@tavistock.com>  
**Subject:** Myrtle Creek - FR #33

### EXTERNAL E-MAIL

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Please see attached for Myrtle Creek FR #33 for \$2,232.62.

Amanda Lane  
Assistant Chief District Accountant

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PFM Group Consulting LLC  
[LaneA@pfm.com](mailto:LaneA@pfm.com) | phone 407.723.5900 | fax 407.723.5901 | web [pfm.com](http://pfm.com)  
12051 Corporate Blvd. | Orlando, FL 32817



## MYRTLE CREEK IMPROVEMENT DISTRICT

### Funding Request #033

6/28/2019

| Item<br>No. | Payee   | Invoice<br>Number | General<br>Fund |
|-------------|---|-------------------|-----------------|
| 1           | Allen E Smith Ranch & Farming<br>Performance Drive Phase 3 Fence Installation | 4040              | \$ 2,232.62     |
| TOTAL       |   |                   | \$ 2,232.62     |

## Amanda Lane

---

**From:** Larry Kaufmann <lkaufmann@tavistock.com>  
**Sent:** Friday, July 12, 2019 3:20 PM  
**To:** Amanda Lane; Damon Ventura; AccountsPayable  
**Cc:** Diana Garcia  
**Subject:** RE: Myrtle Creek - FR #34

EXTERNAL EMAIL: Use care with links and attachments.

Myrtle Creek FR#34 is approved for processing.

KDS

Kaufmann Development Services, LLC  
Larry Kaufmann, PE  
(407) 448-6592  
Lkaufmann@tavistock.com

**From:** Amanda Lane <lanea@pfm.com>  
**Sent:** Friday, July 12, 2019 9:52 AM  
**To:** Damon Ventura <dventura@tavistock.com>; AccountsPayable <accountspayable@tavistock.com>  
**Cc:** Larry Kaufmann <lkaufmann@tavistock.com>  
**Subject:** Myrtle Creek - FR #34

### EXTERNAL E-MAIL

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Please see attached for Myrtle Creek FR #34 for \$4,355.50.

Amanda Lane  
Assistant Chief District Accountant

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PFM Group Consulting LLC  
[LaneA@pfm.com](mailto:LaneA@pfm.com) | phone 407.723.5900 | fax 407.723.5901 | web pfm.com  
12051 Corporate Blvd. | Orlando, FL 32817

## MYRTLE CREEK IMPROVEMENT DISTRICT

### Funding Request #034

7/12/2019

| Item<br>No. | Payee  | Invoice<br>Number | General<br>Fund    |
|-------------|--|-------------------|--------------------|
| 1           | <b>BrightView Landscape Services</b><br>July Wellspring Drive Landscape Maintenance          | 6375833           | \$ 3,163.00        |
| 2           | <b>Kittelson &amp; Associates</b><br>Performance Drive Extension Services Through 05/31/2019 | 103559            | \$ 1,192.50        |
|             |  | <b>TOTAL</b>      | <b>\$ 4,355.50</b> |

## Amanda Lane

---

**From:** Larry Kaufmann <lkaufmann@tavistock.com>  
**Sent:** Saturday, July 20, 2019 8:08 AM  
**To:** Amanda Lane; Damon Ventura; AccountsPayable  
**Cc:** Diana Garcia  
**Subject:** RE: Myrtle Creek - FR #35

EXTERNAL EMAIL: Use care with links and attachments.

Myrtle Creek Funding Request #35 is approved for processing.

KDS

Kaufmann Development Services, LLC  
Larry Kaufmann, PE  
(407) 448-6592  
Lkaufmann@tavistock.com

**From:** Amanda Lane <lanea@pfm.com>  
**Sent:** Friday, July 19, 2019 5:56 PM  
**To:** Damon Ventura <dventura@tavistock.com>; AccountsPayable <accountspayable@tavistock.com>  
**Cc:** Larry Kaufmann <lkaufmann@tavistock.com>  
**Subject:** Myrtle Creek - FR #35

### EXTERNAL E-MAIL

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Please see attached for Myrtle Creek FR #35 for \$74.16.

Amanda Lane  
Assistant Chief District Accountant

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PFM Group Consulting LLC  
[LaneA@pfm.com](mailto:LaneA@pfm.com) | phone 407.723.5900 | fax 407.723.5901 | web pfm.com  
12051 Corporate Blvd. | Orlando, FL 32817

## MYRTLE CREEK IMPROVEMENT DISTRICT

### Funding Request #035

7/19/2019

| Item<br>No. | Payee  | Invoice<br>Number | General<br>Fund |
|-------------|--|-------------------|-----------------|
| 1           | <b>Orlando Sentinel</b><br>Construction Legal Advertising (Ad: 6353127 ; Reference OSC7765278) | 7765278000        | \$ 74.16        |
| TOTAL       |  |                   | \$ 74.16        |

## Amanda Lane

---

**From:** Larry Kaufmann <lkaufmann@tavistock.com>  
**Sent:** Saturday, July 27, 2019 10:00 AM  
**To:** Amanda Lane; Damon Ventura; AccountsPayable  
**Cc:** Diana Garcia; Jeffrey Newton (jjnewton@dwma.com)  
**Subject:** RE: Myrtle Creek - FR #36

EXTERNAL EMAIL: Use care with links and attachments.

Funding Request #36 is approved for processing.

KDS

Kaufmann Development Services, LLC  
Larry Kaufmann, PE  
(407) 448-6592  
LKaufmann@tavistock.com

**From:** Amanda Lane <lanea@pfm.com>  
**Sent:** Friday, July 26, 2019 4:42 PM  
**To:** Damon Ventura <dventura@tavistock.com>; AccountsPayable <accountspayable@tavistock.com>  
**Cc:** Larry Kaufmann <lkaufmann@tavistock.com>  
**Subject:** Myrtle Creek - FR #36

### EXTERNAL E-MAIL

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Please see attached for Myrtle Creek FR #36 for \$4,786.25.

Amanda Lane  
Assistant Chief District Accountant

---

PFM Group Consulting LLC  
[LaneA@pfm.com](mailto:LaneA@pfm.com) | phone 407.723.5900 | fax 407.723.5901 | web pfm.com  
12051 Corporate Blvd. | Orlando, FL 32817

## MYRTLE CREEK IMPROVEMENT DISTRICT

### Funding Request #036

7/26/2019

| Item<br>No. | Payee  | Invoice<br>Number | General<br>Fund |
|-------------|--|-------------------|-----------------|
| 1           | <b>Kittelson &amp; Associates</b><br>Performance Drive Extension Services Through 06/30/2019 | 104159            | \$ 4,786.25     |
| TOTAL       |  |                   | \$ 4,786.25     |

# MYRTLE CREEK IMPROVEMENT DISTRICT

Payment Authorization #404

8/2/2019

| Item No. | Payee  | Invoice Number | General Fund |
|----------|--|----------------|--------------|
| 1        | Aquatic Weed Control<br>August Waterway Service            | 38483          | \$ 325.00    |
| 2        | Deluxe for Business<br>Check Order <i>pd online 8/5/19</i> | --             | \$ 146.12    |
| 3        | Michael's Lighting & Electric<br>Night Lighting Check      | 10303          | \$ 81.25     |
| 4        | PFM Group Consulting                                       |                |              |
|          | March Copies   | OE-EXP-0103    | \$ 82.50     |
|          | April Copies   | OE-EXP-0104    | \$ 94.50     |
|          | May Copies   | OE-EXP-0105    | \$ 396.00    |
|          | March Postage  | OE-EXP-0106    | \$ 8.50      |
|          | April Postage  | OE-EXP-0107    | \$ 8.00      |
|          | May Postage  | OE-EXP-0108    | \$ 14.15     |
|          | March FedEx  | OE-EXP-0109    | \$ 14.22     |
|          | April FedEx  | OE-EXP-0110    | \$ 24.73     |
|          | May FedEx  | OE-EXP-0111    | \$ 16.00     |
| 5        | VenturesIn.com<br>August Application Hosting               | 44749          | \$ 105.00    |
| TOTAL    |  |                | \$ 1,315.97  |

  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chairperson

*Jay K...*  
*8/10/19*

RECEIVED AUG 10 2019

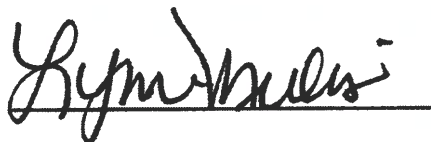


## MYRTLE CREEK IMPROVEMENT DISTRICT

### Payment Authorization #405

8/9/2019

| Item No. | Payee  | Invoice Number | General Fund |
|----------|--|----------------|--------------|
| 1        | Boggy Creek Improvement District<br>July ICM Expenses <i>pd online 8/31/19</i>     | ICM2019-10     | \$ 13,424.92 |
| 2        | Hopping Green & Sams<br>General Counsel Through 06/30/2019                         | 109104         | \$ 3,888.00  |
| 3        | Lake Country Pest Control<br>Tree Injections                                       | MC-101         | \$ 118.50    |
| 4        | OUC <i>pd online 8/21/19</i><br>Acct: 4782400001 ; Service 07/02/2019 - 08/02/2019 | —              | \$ 2,154.29  |
| 5        | PFM Group Consulting<br>June Reimbursables   | OE-EXP-00273   | \$ 30.37     |
| 6        | Supervisor Fees - 06/25/2019 Meeting   |                |              |
|          | Jeff Macre   | —              | \$ 200.00    |
|          | Kam Shenai   | —              | \$ 200.00    |
|          | Kyle Scholl  | —              | \$ 200.00    |
|          | Bob daSilva  | —              | \$ 200.00    |
| TOTAL    |  |                | \$ 20,416.08 |



Secretary/Assistant Secretary



Chairperson



8/10/19

RECEIVED AUG 10 2019

## Amanda Lane

---

**From:** Larry Kaufmann <lkaufmann@tavistock.com>  
**Sent:** Saturday, August 10, 2019 9:17 AM  
**To:** Amanda Lane; Damon Ventura; AccountsPayable  
**Cc:** Diana Garcia  
**Subject:** RE: Myrtle Creek - FR #37

EXTERNAL EMAIL: Use care with links and attachments.

Myrtle Creek Funding Request #37 is approved for processing.

KDS

Kaufmann Development Services, LLC  
Larry Kaufmann, PE  
(407) 448-6592  
LKaufmann@tavistock.com

**From:** Amanda Lane <lanea@pfm.com>  
**Sent:** Friday, August 9, 2019 5:33 PM  
**To:** Damon Ventura <dventura@tavistock.com>; AccountsPayable <accountspayable@tavistock.com>  
**Cc:** Larry Kaufmann <lkaufmann@tavistock.com>  
**Subject:** Myrtle Creek - FR #37

### EXTERNAL E-MAIL

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Please see attached for Myrtle Creek FR #37 for \$3,435.91.

Amanda Lane  
Assistant Chief District Accountant

---

PFM Group Consulting LLC  
[LaneA@pfm.com](mailto:LaneA@pfm.com) | phone 407.723.5900 | fax 407.723.5901 | web pfm.com  
12051 Corporate Blvd. | Orlando, FL 32817

## MYRTLE CREEK IMPROVEMENT DISTRICT

### Funding Request #037

8/9/2019

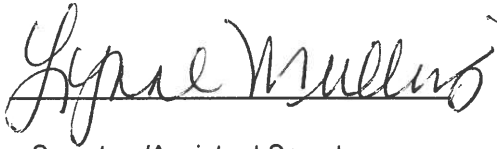
| Item<br>No. | Payee  | Invoice<br>Number | General<br>Fund |
|-------------|--|-------------------|-----------------|
| 1           | <b>BrightView Landscape Services</b><br>August Wellspring Landscaping                          | 6421501           | \$ 3,163.00     |
| 2           | <b>Lake Country Pest Control</b><br>Wellspring Tree Injections                                 | MC-101            | \$ 197.50       |
| 3           | <b>Orlando Sentinel</b><br>Construction Legal Advertising (Ad: 6373375 ; Reference OSC8285642) | 8285642000        | \$ 75.41        |
| TOTAL       |  |                   | \$ 3,435.91     |

## MYRTLE CREEK IMPROVEMENT DISTRICT

Payment Authorization #406

8/15/2019

| Item No. | Payee  | Invoice Number | General Fund |
|----------|--|----------------|--------------|
| 1        | <b>Orlando Sentinel</b><br>Legal Advertising on 07/30/2019 (Ad: 6389275) | 8562500000     | \$ 196.25    |
| TOTAL    |  |                | \$ 196.25    |



Secretary/Assistant Secretary

\_\_\_\_\_  
Chairperson



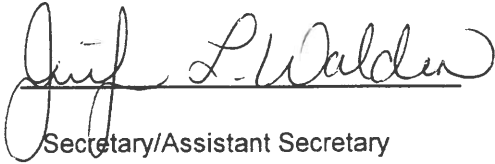
RECEIVED AUG 16 2019

## MYRTLE CREEK IMPROVEMENT DISTRICT

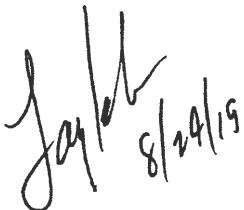
### Payment Authorization #407

8/23/2019

| Item No.     | Payee  | Invoice Number  | General Fund        |
|--------------|--|-----------------|---------------------|
| 1            | <b>BrightView Landscape Services</b>         |                 |                     |
|              | Controller #4 Repairs                        | 6412488         | \$ 400.00           |
|              | Summer Flower Installation                   | 6441938         | \$ 1,662.50         |
|              | Drain Inlet Patch                            | 6447139         | \$ 1,933.54         |
| 2            | <b>Orlando Sentinel</b>                      |                 |                     |
|              | Legal Advertising (Ad: 6382325 ; OSC8832472) | 008832472000    | \$ 2,457.92         |
| 3            | <b>PFM Group Consulting</b>                  |                 |                     |
|              | August DM Fee                                | DM-08-2019-0039 | \$ 3,333.33         |
|              | July Reimbursables                           | OE-EXP-00325    | \$ 1,417.25         |
| 4            | <b>Supervisor Fees - 08/22/2019 Meeting</b>  |                 |                     |
|              | Jeff Macre                                   | --              | \$ 200.00           |
|              | Kyle Scholl                                  | --              | \$ 200.00           |
|              | Bob daSilva                                  | --              | \$ 200.00           |
| <b>TOTAL</b> |  |                 | <b>\$ 11,804.54</b> |

  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chairperson

  
8/24/19

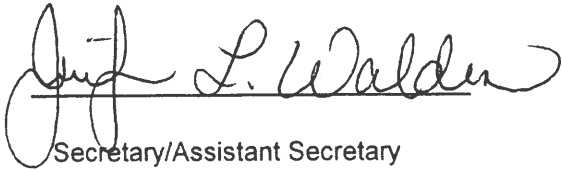
RECEIVED AUG 24 2019

# MYRTLE CREEK IMPROVEMENT DISTRICT

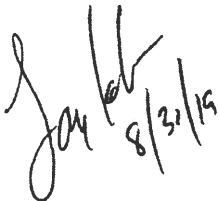
## Payment Authorization #408

8/29/2019

| Item No. | Payee   | Invoice Number | General Fund |
|----------|---|----------------|--------------|
| 1        | BrightView Landscape Services<br>August Landscape Maintenance | 6452055        | \$ 15,207.00 |
| TOTAL    |   |                | \$ 15,207.00 |

  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chairperson

  
8/31/19

RECEIVED AUG 31 2019

## MYRTLE CREEK IMPROVEMENT DISTRICT


### Payment Authorization #409

9/6/2019

| Item No. | Payee   | Invoice Number | General Fund |
|----------|---|----------------|--------------|
| 1        | <b>Aquatic Weed Control</b><br>September Waterway Service               | 39365          | \$ 325.00 ✓  |
| 2        | <b>BrightView Landscape Services</b><br>September Landscape Maintenance | 6483346        | \$ 15,206.92 |
|          | Controller #6 Repairs   | 6492595        | \$ 93.00     |
|          | Irrigation MI Repairs   | 6492603        | \$ 420.00    |
|          | Wellsprings 1 Replacement and Conversion                                | 6492606        | \$ 5,548.60  |
|          | Irrigation MI Repairs   | 6492607        | \$ 229.50 /  |
|          | Irrigation MI Repairs   | 6492609        | \$ 268.50    |
|          | Controller #7 Repairs   | 6492611        | \$ 40.00     |
|          | Irrigation MI Repairs   | 6492612        | \$ 112.00    |
|          | Mainline Repairs  | 6492617        | \$ 822.59    |
| 3        | <b>Michael's Lighting &amp; Electric</b><br>Night Lighting              | 10522          | \$ 81.25 ✓   |
| 4        | <b>VenturesIn.com</b><br>September Application Hosting                  | 44809          | \$ 105.00    |
| TOTAL    |   |                | \$ 23,252.36 |

  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chairperson

  
9/7/19

RECEIVED SEP 07 2019

## Amanda Lane

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**From:** Larry Kaufmann <lkaufmann@tavistock.com>  
**Sent:** Saturday, September 7, 2019 12:42 PM  
**To:** Amanda Lane; Damon Ventura; AccountsPayable  
**Cc:** Diana Garcia  
**Subject:** RE: Myrtle Creek - FR #38

EXTERNAL EMAIL: Use care with links and attachments.

MCID FR #38 is approved for processing.

KDS

Kaufmann Development Services, LLC  
Larry Kaufmann  
(407) 448-6592  
LKaufmann@tavistock.com

**From:** Amanda Lane <lanea@pfm.com>  
**Sent:** Friday, September 6, 2019 5:28 PM  
**To:** Damon Ventura <dventura@tavistock.com>; AccountsPayable <accountspayable@tavistock.com>  
**Cc:** Larry Kaufmann <lkaufmann@tavistock.com>  
**Subject:** Myrtle Creek - FR #38

### EXTERNAL E-MAIL

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Please see attached for Myrtle Creek FR #38 for \$3,163.00.

Amanda Lane  
Assistant Chief District Accountant

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PFM Group Consulting LLC  
[LaneA@pfm.com](mailto:LaneA@pfm.com) | phone 407.723.5900 | fax 407.723.5901 | web pfm.com  
12051 Corporate Blvd. | Orlando, FL 32817



## MYRTLE CREEK IMPROVEMENT DISTRICT

### Funding Request #038

9/6/2019

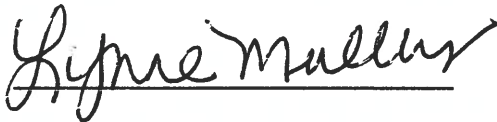
| Item<br>No. | Payee   | Invoice<br>Number | General<br>Fund |
|-------------|---|-------------------|-----------------|
| 1           | BrightView Landscape Services<br>September Wellspring Landscaping | 6467379           | \$ 3,163.00     |
| TOTAL       |   |                   | \$ 3,163.00     |

## MYRTLE CREEK IMPROVEMENT DISTRICT

### Payment Authorization #410

9/16/2019

| Item No. | Payee   | Invoice Number | General Fund             |
|----------|---|----------------|--------------------------|
| 1        | <b>Berman Construction</b><br>Repainting of Two Monument Signs  | 5554           | \$ 485.00                |
| 2        | <b>Boggy Creek Improvement District</b><br>August ICM Expenses <i>pd online 9/19/19</i>                                   | ICM2019-11     | \$ 17,812.83             |
| 3        | <b>Donald W McIntosh Associates</b><br>Engineering Services Through 06/14/2019<br>Engineering Services Through 07/12/2019 | 36804<br>36896 | \$ 1,163.50<br>\$ 922.92 |
| 4        | <b>Fire Ant Control</b><br>Fire Ant Control   | 9085           | \$ 1,405.00              |
| 5        | <b>Hopping Green &amp; Sams</b><br>General Counsel Through 07/31/2019   | 109692         | \$ 3,086.00              |
| 6        | <b>OUC</b> <i>pd online 9/19/19</i><br>Acct: 4782400001 ; Service 08/02/2019 - 09/03/2019                                 | --             | \$ 1,771.89              |
| 8        | <b>Tavistock Development Management</b><br>Irrigation Specialist Services: 11/2018 - 09/2019                              | M2019.9        | \$ 18,333.37             |
| TOTAL    |   |                | \$ 44,980.51             |



Secretary/Assistant Secretary

Chairperson

RECEIVED SEP 17 2019

*Jay*  
*9/17/19*

## Amanda Lane

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**From:** Larry Kaufmann <lkaufmann@tavistock.com>  
**Sent:** Tuesday, September 17, 2019 9:47 AM  
**To:** Amanda Lane; Damon Ventura; AccountsPayable  
**Cc:** Diana Garcia  
**Subject:** RE: Myrtle Creek - FR #39

EXTERNAL EMAIL: Use care with links and attachments.

Myrtle Creek Funding Request #39 is approved for processing.

KDS

Kaufmann Development Services, LLC  
Larry Kaufmann  
(407) 448-6592  
LKaufmann@tavistock.com

**From:** Amanda Lane <lanea@pfm.com>  
**Sent:** Monday, September 16, 2019 6:42 PM  
**To:** Damon Ventura <dventura@tavistock.com>; AccountsPayable <accountspayable@tavistock.com>  
**Cc:** Larry Kaufmann <lkaufmann@tavistock.com>  
**Subject:** Myrtle Creek - FR #39

### EXTERNAL E-MAIL

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Please see attached for Myrtle Creek FR #39 for \$2,640.94.

Amanda Lane  
Assistant Chief District Accountant

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PFM Group Consulting LLC  
[LaneA@pfm.com](mailto:LaneA@pfm.com) | phone 407.723.5900 | fax 407.723.5901 | web pfm.com  
12051 Corporate Blvd. | Orlando, FL 32817

## MYRTLE CREEK IMPROVEMENT DISTRICT

### Funding Request #039

9/16/2019

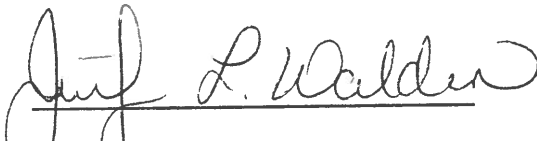
| Item No. | Payee   | Invoice Number | General Fund |
|----------|---|----------------|--------------|
| 1        | <b>Donald W McIntosh Associates</b>                                   |                |              |
|          | Performance Drive Phase 2 & 3 Engineering Services Through 06/14/2019 | 36805          | \$ 1,417.50  |
|          | Performance Drive Phase 3 Engineering Services Through 06/14/2019     | 36811          | \$ 340.94    |
|          | Performance Drive Phase 2 & 3 Engineering Services Through 07/12/2019 | 36897          | \$ 882.50    |
| TOTAL    |   |                | \$ 2,640.94  |

## MYRTLE CREEK IMPROVEMENT DISTRICT

### Payment Authorization #411


9/20/2019

| Item<br>No. | Payee  | Invoice<br>Number | General<br>Fund |
|-------------|--|-------------------|-----------------|
| 1           | <b>Egis Insurance &amp; Risk Advisors</b><br>FY 2020 Insurance | 9595              | \$ 7,147.00     |
| 2           | <b>Fishkind &amp; Associates</b><br>Conference Calls           | 24605             | \$ 85.14        |
| 3           | <b>PFM Group Consulting</b><br>July Reimbursables              | 105938            | \$ 86.99        |
| TOTAL       |  |                   | \$ 7,319.13     |

  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chairperson

RECEIVED SEP 23 2019

  
9/23/19

## Amanda Lane

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**From:** Larry Kaufmann <lkaufmann@tavistock.com>  
**Sent:** Friday, September 20, 2019 5:24 PM  
**To:** Amanda Lane; Damon Ventura; AccountsPayable  
**Cc:** Diana Garcia  
**Subject:** RE: Myrtle Creek - FR #40

EXTERNAL EMAIL: Use care with links and attachments.

MCID Funding Req. #40 is approved for processing.

### KDS

Kaufmann Development Services, LLC  
Larry Kaufmann  
(407) 448-6592  
LKaufmann@tavistock.com

**From:** Amanda Lane <lanea@pfm.com>  
**Sent:** Friday, September 20, 2019 4:49 PM  
**To:** Damon Ventura <dventura@tavistock.com>; AccountsPayable <accountspayable@tavistock.com>  
**Cc:** Larry Kaufmann <lkaufmann@tavistock.com>  
**Subject:** Myrtle Creek - FR #40

### EXTERNAL E-MAIL

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Please see attached for Myrtle Creek FR #40 for \$75.41.

Amanda Lane  
Assistant Chief District Accountant

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PFM Group Consulting LLC  
[LaneA@pfm.com](mailto:LaneA@pfm.com) | phone 407.723.5900 | fax 407.723.5901 | web pfm.com  
12051 Corporate Blvd. | Orlando, FL 32817

## MYRTLE CREEK IMPROVEMENT DISTRICT

### Funding Request #040

9/20/2019

| Item<br>No. | Payee  | Invoice<br>Number | General<br>Fund |
|-------------|--|-------------------|-----------------|
| 1           | <b>Orlando Sentinel</b><br>Construction Legal Advertising (Ad: 6421089 ; Reference OSC9990686) | 9990686000        | \$ 75.41        |
| TOTAL       |  |                   | \$ 75.41        |

# **MYRTLE CREEK IMPROVEMENT DISTRICT**

**Recommendation of  
Work Authorizations/Proposed Services  
*(if applicable)***



# **MYRTLE CREEK IMPROVEMENT DISTRICT**

## **District's Financial Position and Budget to Actual YTD**

**Myrtle Creek Improvement District**  
**Statement of Financial Position**  
**As of 9/30/2019**

|  | General Fund               | Debt Service                 | Capital Projects Fund      | General Long-Term Debt        | Total                         |
|--|----------------------------|------------------------------|----------------------------|-------------------------------|-------------------------------|
| <b><u>Assets</u></b>                         |                            |                              |                            |                               |                               |
| <b><u>Current Assets</u></b>                 |                            |                              |                            |                               |                               |
| General Checking Account                     | \$2,681.76                 |                              |                            |                               | \$2,681.76                    |
| Money Market Account                         | 149,832.82                 |                              |                            |                               | 149,832.82                    |
| State Board of Administration                | 3,945.89                   |                              |                            |                               | 3,945.89                      |
| Accounts Receivable - Due from Developer     | 7,221.71                   |                              |                            |                               | 7,221.71                      |
| Prepaid Expenses                             | 7,147.00                   |                              |                            |                               | 7,147.00                      |
| Deposits                                     | 4,300.00                   |                              |                            |                               | 4,300.00                      |
| General Reserve                              | 155,726.05                 |                              |                            |                               | 155,726.05                    |
| Debt Service Reserve                         |                            | \$334,554.97                 |                            |                               | 334,554.97                    |
| Revenue                                      |                            | 863,139.32                   |                            |                               | 863,139.32                    |
| Prepayment                                   |                            | 20,673.68                    |                            |                               | 20,673.68                     |
| Acquisition/Construction                     |                            |                              | \$399,007.69               |                               | 399,007.69                    |
| Total Current Assets                         | <u>\$330,855.23</u>        | <u>\$1,218,367.97</u>        | <u>\$399,007.69</u>        | <u>\$0.00</u>                 | <u>\$1,948,230.89</u>         |
| <b><u>Investments</u></b>                    |                            |                              |                            |                               |                               |
| Amount Available in Debt Service Funds       |                            |                              |                            | \$1,218,367.97                | \$1,218,367.97                |
| Amount To Be Provided                        |                            |                              |                            | 16,796,632.03                 | 16,796,632.03                 |
| Total Investments                            | <u>\$0.00</u>              | <u>\$0.00</u>                | <u>\$0.00</u>              | <u>\$18,015,000.00</u>        | <u>\$18,015,000.00</u>        |
| <b>Total Assets</b>                          | <u><u>\$330,855.23</u></u> | <u><u>\$1,218,367.97</u></u> | <u><u>\$399,007.69</u></u> | <u><u>\$18,015,000.00</u></u> | <u><u>\$19,963,230.89</u></u> |
| <b><u>Liabilities and Net Assets</u></b>     |                            |                              |                            |                               |                               |
| <b><u>Current Liabilities</u></b>            |                            |                              |                            |                               |                               |
| Accounts Payable                             | \$35,405.18                |                              |                            |                               | \$35,405.18                   |
| Due To Other Governmental Units              | 23,223.87                  |                              |                            |                               | 23,223.87                     |
| Deferred Revenue                             | 6,371.30                   |                              |                            |                               | 6,371.30                      |
| Accounts Payable                             |                            |                              | \$850.41                   |                               | 850.41                        |
| Retainage Payable                            |                            |                              | 36,540.00                  |                               | 36,540.00                     |
| Deferred Revenue                             |                            |                              | 775.00                     |                               | 775.00                        |
| Total Current Liabilities                    | <u>\$65,000.35</u>         | <u>\$0.00</u>                | <u>\$38,165.41</u>         | <u>\$0.00</u>                 | <u>\$103,165.76</u>           |
| <b><u>Long Term Liabilities</u></b>          |                            |                              |                            |                               |                               |
| Revenue Bonds Payable - Long-Term            |                            |                              |                            | \$18,015,000.00               | \$18,015,000.00               |
| Total Long Term Liabilities                  | <u>\$0.00</u>              | <u>\$0.00</u>                | <u>\$0.00</u>              | <u>\$18,015,000.00</u>        | <u>\$18,015,000.00</u>        |
| <b>Total Liabilities</b>                     | <u><u>\$65,000.35</u></u>  | <u><u>\$0.00</u></u>         | <u><u>\$38,165.41</u></u>  | <u><u>\$18,015,000.00</u></u> | <u><u>\$18,118,165.76</u></u> |
| <b><u>Net Assets</u></b>                     |                            |                              |                            |                               |                               |
| Net Assets, Unrestricted                     | \$1,271,568.72             |                              |                            |                               | \$1,271,568.72                |
| Current Year Net Assets, Unrestricted        | 11,199.86                  |                              |                            |                               | 11,199.86                     |
| Net Assets - General Government              | (896,468.89)               |                              |                            |                               | (896,468.89)                  |
| Current Year Net Assets - General Government | (120,444.81)               |                              |                            |                               | (120,444.81)                  |
| Net Assets, Unrestricted                     |                            | \$1,166,705.94               |                            |                               | 1,166,705.94                  |
| Current Year Net Assets, Unrestricted        |                            | 51,662.03                    |                            |                               | 51,662.03                     |
| Net Assets, Unrestricted                     |                            |                              | (\$417,951.06)             |                               | (417,951.06)                  |
| Net Assets, Unrestricted                     |                            |                              | 812,528.84                 |                               | 812,528.84                    |
| Current Year Net Assets, Unrestricted        |                            |                              | (33,735.50)                |                               | (33,735.50)                   |
| <b>Total Net Assets</b>                      | <u><u>\$265,854.88</u></u> | <u><u>\$1,218,367.97</u></u> | <u><u>\$360,842.28</u></u> | <u><u>\$0.00</u></u>          | <u><u>\$1,845,065.13</u></u>  |
| <b>Total Liabilities and Net Assets</b>      | <u><u>\$330,855.23</u></u> | <u><u>\$1,218,367.97</u></u> | <u><u>\$399,007.69</u></u> | <u><u>\$18,015,000.00</u></u> | <u><u>\$19,963,230.89</u></u> |

**Myrtle Creek Improvement District**  
**Statement of Activities**  
**As of 9/30/2019**

|  | General Fund        | Debt Service          | Capital<br>Projects Fund | General Long-<br>Term Debt | Total                 |
|--|---------------------|-----------------------|--------------------------|----------------------------|-----------------------|
| <b><u>Revenues</u></b>                 |                     |                       |                          |                            |                       |
| On-Roll Assessments                    | \$494,193.80        |                       |                          |                            | \$494,193.80          |
| Developer Contributions                | 69,907.14           |                       |                          |                            | 69,907.14             |
| Other Income & Other Financing Sources | 1.32                |                       |                          |                            | 1.32                  |
| Inter-Fund Transfers In                | 11,199.86           |                       |                          |                            | 11,199.86             |
| On-Roll Assessments                    |                     | \$1,345,237.39        |                          |                            | 1,345,237.39          |
| Other Assessments                      |                     | 41,201.34             |                          |                            | 41,201.34             |
| Inter-Fund Group Transfers In          |                     | (9,699.45)            |                          |                            | (9,699.45)            |
| Developer Contributions                |                     |                       | \$153,262.18             |                            | 153,262.18            |
| Inter-Fund Transfers In                |                     |                       | (1,500.41)               |                            | (1,500.41)            |
| Total Revenues                         | <u>\$575,302.12</u> | <u>\$1,376,739.28</u> | <u>\$151,761.77</u>      | <u>\$0.00</u>              | <u>\$2,103,803.17</u> |
| <b><u>Expenses</u></b>                 |                     |                       |                          |                            |                       |
| Supervisor Fees                        | \$9,000.00          |                       |                          |                            | \$9,000.00            |
| Public Officials' Liability Insurance  | 3,250.00            |                       |                          |                            | 3,250.00              |
| Trustee Services                       | 8,072.63            |                       |                          |                            | 8,072.63              |
| Management                             | 39,999.96           |                       |                          |                            | 39,999.96             |
| Engineering                            | 17,038.12           |                       |                          |                            | 17,038.12             |
| Dissemination Agent                    | 1,750.00            |                       |                          |                            | 1,750.00              |
| Property Appraiser                     | 1,432.00            |                       |                          |                            | 1,432.00              |
| District Counsel                       | 30,446.78           |                       |                          |                            | 30,446.78             |
| Assessment Administration              | 7,500.00            |                       |                          |                            | 7,500.00              |
| Audit                                  | 3,923.00            |                       |                          |                            | 3,923.00              |
| Travel and Per Diem                    | 229.56              |                       |                          |                            | 229.56                |
| Telephone                              | 329.67              |                       |                          |                            | 329.67                |
| Postage & Shipping                     | 977.01              |                       |                          |                            | 977.01                |
| Copies                                 | 1,812.30            |                       |                          |                            | 1,812.30              |
| Legal Advertising                      | 6,136.87            |                       |                          |                            | 6,136.87              |
| Miscellaneous                          | 146.12              |                       |                          |                            | 146.12                |
| Property Taxes                         | 123.22              |                       |                          |                            | 123.22                |
| Web Site Maintenance                   | 1,279.99            |                       |                          |                            | 1,279.99              |
| Holiday Decorations                    | 1,246.00            |                       |                          |                            | 1,246.00              |
| Dues, Licenses, and Fees               | 175.00              |                       |                          |                            | 175.00                |
| Electric                               | 953.03              |                       |                          |                            | 953.03                |
| Entry Lighting                         | 168.26              |                       |                          |                            | 168.26                |
| Water Reclaimed                        | 25,983.26           |                       |                          |                            | 25,983.26             |
| Aquatic Contract                       | 3,150.00            |                       |                          |                            | 3,150.00              |
| General Liability Insurance            | 3,723.00            |                       |                          |                            | 3,723.00              |
| Irrigation                             | 70,176.94           |                       |                          |                            | 70,176.94             |
| Landscaping Maintenance & Material     | 225,864.06          |                       |                          |                            | 225,864.06            |
| Flower & Plant Replacement             | 55,471.20           |                       |                          |                            | 55,471.20             |
| Contingency                            | 14,232.70           |                       |                          |                            | 14,232.70             |

**Myrtle Creek Improvement District**  
**Statement of Activities**  
**As of 9/30/2019**

|  | General Fund                      | Debt Service                        | Capital<br>Projects Fund          | General Long-<br>Term Debt  | Total                               |
|--|-----------------------------------|-------------------------------------|-----------------------------------|-----------------------------|-------------------------------------|
| IME - Aquatics Maintenance                                   | 3,156.35                          |                                     |                                   |                             | 3,156.35                            |
| IME - Irrigation   | 8,235.29                          |                                     |                                   |                             | 8,235.29                            |
| IME - Landscaping  | 87,310.74                         |                                     |                                   |                             | 87,310.74                           |
| IME - Lighting   | 14,035.38                         |                                     |                                   |                             | 14,035.38                           |
| IME - Miscellaneous  | 3,356.27                          |                                     |                                   |                             | 3,356.27                            |
| IME - Water Reclaimed  | 944.60                            |                                     |                                   |                             | 944.60                              |
| Entry and Wall Maintenance                                   | 6,185.00                          |                                     |                                   |                             | 6,185.00                            |
| Streetlights   | 13,527.72                         |                                     |                                   |                             | 13,527.72                           |
| Personnel Leasing Agreement                                  | 18,333.37                         |                                     |                                   |                             | 18,333.37                           |
| Principal Payments   |                                   | \$715,000.00                        |                                   |                             | 715,000.00                          |
| Interest Payments  |                                   | 635,600.00                          |                                   |                             | 635,600.00                          |
| Engineering  |                                   |                                     | \$91,811.33                       |                             | 91,811.33                           |
| District Counsel   |                                   |                                     | 117.50                            |                             | 117.50                              |
| Legal Advertising  |                                   |                                     | 1,564.87                          |                             | 1,564.87                            |
| Contingency  |                                   |                                     | 98,428.09                         |                             | 98,428.09                           |
| Total Expenses   | <u>\$689,675.40</u>               | <u>\$1,350,600.00</u>               | <u>\$191,921.79</u>               | <u>\$0.00</u>               | <u>\$2,232,197.19</u>               |
| <b><u>Other Revenues (Expenses) &amp; Gains (Losses)</u></b> |                                   |                                     |                                   |                             |                                     |
| Interest Income  | \$5,128.33                        |                                     |                                   |                             | \$5,128.33                          |
| Interest Income  |                                   | \$25,522.75                         |                                   |                             | 25,522.75                           |
| Interest Income  |                                   |                                     | \$6,424.52                        |                             | 6,424.52                            |
| Total Other Revenues (Expenses) & Gains (Losses)             | <u>\$5,128.33</u>                 | <u>\$25,522.75</u>                  | <u>\$6,424.52</u>                 | <u>\$0.00</u>               | <u>\$37,075.60</u>                  |
| <b>Change In Net Assets</b>                                  | <b>(\$109,244.95)</b>             | <b>\$51,662.03</b>                  | <b>(\$33,735.50)</b>              | <b>\$0.00</b>               | <b>(\$91,318.42)</b>                |
| <b>Net Assets At Beginning Of Year</b>                       | <u><b>\$375,099.83</b></u>        | <u><b>\$1,166,705.94</b></u>        | <u><b>\$394,577.78</b></u>        | <u><b>\$0.00</b></u>        | <u><b>\$1,936,383.55</b></u>        |
| <b>Net Assets At End Of Year</b>                             | <u><u><b>\$265,854.88</b></u></u> | <u><u><b>\$1,218,367.97</b></u></u> | <u><u><b>\$360,842.28</b></u></u> | <u><u><b>\$0.00</b></u></u> | <u><u><b>\$1,845,065.13</b></u></u> |

**Myrtle Creek Improvement District**  
**Budget to Actual**  
**For the Month Ending 09/30/2019**

|   | YTD Actual           | YTD Budget           | YTD Variance          | FY 2019<br>Adopted<br>Budget |
|---|----------------------|----------------------|-----------------------|------------------------------|
| <b><u>Revenues</u></b>                              |                      |                      |                       |                              |
| On-Roll Assessments                                 | \$ 494,193.80        | \$ 492,716.16        | \$ 1,477.64           | \$ 492,716.16                |
| Developer Contributions                             | 69,907.14            | -                    | 69,907.14             | -                            |
| Other Income & Other Financing Sources              | 1.32                 | -                    | 1.32                  | -                            |
| Money Market Reserve                                | 100,142.23           | 260,357.44           | (160,215.21)          | 260,357.44                   |
| <b>Net Revenues</b>                                 | <b>\$ 664,244.49</b> | <b>\$ 753,073.60</b> | <b>\$ (88,829.11)</b> | <b>\$ 753,073.60</b>         |
| <b><u>General &amp; Administrative Expenses</u></b> |                      |                      |                       |                              |
| <b>Legislative</b>                                  |                      |                      |                       |                              |
| Supervisor Fees                                     | \$ 9,000.00          | \$ 12,000.00         | \$ (3,000.00)         | \$ 12,000.00                 |
| <b>Financial &amp; Administrative</b>               |                      |                      |                       |                              |
| Public Officials' Liability Insurance               | 3,250.00             | 3,575.00             | (325.00)              | 3,575.00                     |
| Trustee Services                                    | 8,072.63             | 2,000.00             | 6,072.63              | 2,000.00                     |
| Management  | 39,999.96            | 40,000.00            | (0.04)                | 40,000.00                    |
| <b>Engineering</b>                                  |                      |                      |                       |                              |
| District Engineering                                | 11,155.62            | 5,000.00             | 6,155.62              | 5,000.00                     |
| Wellspring Engineering                              | 5,882.50             | -                    | 5,882.50              | -                            |
| Dissemination Agent                                 | 1,750.00             | 5,000.00             | (3,250.00)            | 5,000.00                     |
| Property Appraiser                                  | 1,432.00             | 3,000.00             | (1,568.00)            | 3,000.00                     |
| District Counsel                                    | 30,446.78            | 20,000.00            | 10,446.78             | 20,000.00                    |
| Assessment Administration                           | 7,500.00             | 7,500.00             | -                     | 7,500.00                     |
| Audit   | 3,923.00             | 3,975.00             | (52.00)               | 3,975.00                     |
| Arbitrage Calculation                               | -                    | 900.00               | (900.00)              | 900.00                       |
| Travel and Per Diem                                 | 229.56               | 500.00               | (270.44)              | 500.00                       |
| Telephone   | 329.67               | 500.00               | (170.33)              | 500.00                       |
| Postage & Shipping                                  | 977.01               | 500.00               | 477.01                | 500.00                       |
| Copies  | 1,812.30             | 2,000.00             | (187.70)              | 2,000.00                     |
| Legal Advertising                                   | 6,136.87             | 5,000.00             | 1,136.87              | 5,000.00                     |
| Bank Fees   | -                    | 50.00                | (50.00)               | 50.00                        |
| Miscellaneous                                       | 146.12               | 5,000.00             | (4,853.88)            | 5,000.00                     |
| Property Taxes                                      | 123.22               | 75.00                | 48.22                 | 75.00                        |
| Web Site Maintenance                                | 1,279.99             | 1,250.00             | 29.99                 | 1,250.00                     |
| Holiday Decorations                                 | 1,246.00             | -                    | 1,246.00              | -                            |
| Dues, Licenses, and Fees                            | 175.00               | 175.00               | -                     | 175.00                       |
| <b>Total General &amp; Administrative Expenses</b>  | <b>\$ 134,868.23</b> | <b>\$ 118,000.00</b> | <b>\$ 16,868.23</b>   | <b>\$ 118,000.00</b>         |

**Myrtle Creek Improvement District**  
**Budget to Actual**  
**For the Month Ending 09/30/2019**

|   | YTD Actual | YTD Budget  | YTD Variance | FY 2019<br>Adopted<br>Budget |
|---|------------|-------------|--------------|------------------------------|
| <b><u>Field Operations</u></b>              |            |             |              |                              |
| <b>Electric Utility Services</b>            |            |             |              |                              |
| Electric                                    | \$ 953.03  | \$ 1,000.00 | \$ (46.97)   | \$ 1,000.00                  |
| Entry Lighting                              | 168.26     | 500.00      | (331.74)     | 500.00                       |
| <b>Water-Sewer Combination Services</b>     |            |             |              |                              |
| Water Reclaimed                             | 25,983.26  | 10,000.00   | 15,983.26    | 10,000.00                    |
| <b>Stormwater Control</b>                   |            |             |              |                              |
| Aquatic Contract                            | 3,150.00   | 5,160.00    | (2,010.00)   | 5,160.00                     |
| Lake/Pond Repair Reserve                    | -          | 5,000.00    | (5,000.00)   | 5,000.00                     |
| <b>Other Physical Environment</b>           |            |             |              |                              |
| General Liability Insurance                 | 3,723.00   | 5,000.00    | (1,277.00)   | 5,000.00                     |
| Property & Casualty Insurance               | -          | 1,500.00    | (1,500.00)   | 1,500.00                     |
| Auto Insurance                              | -          | 750.00      | (750.00)     | 750.00                       |
| Irrigation                                  |            |             |              |                              |
| District Irrigation                         | 26,683.24  | 30,000.00   | (3,316.76)   | 30,000.00                    |
| Reserve Irrigation (Controller Replacement) | 27,743.00  | -           | 27,743.00    | -                            |
| Wellspring Irrigation                       | 15,750.70  | -           | 15,750.70    | -                            |
| Landscaping Maintenance & Material          |            |             |              |                              |
| District Landscaping                        | 182,523.41 | 182,484.00  | 39.41        | 182,484.00                   |
| Gateway Road Landscaping                    | 2,916.01   | -           | 2,916.01     | -                            |
| Wellspring Landscaping                      | 40,424.64  | -           | 40,424.64    | -                            |
| Tree Trimming                               | -          | 40,000.00   | (40,000.00)  | 40,000.00                    |
| Flower & Plant Replacement                  |            |             |              |                              |
| District Flower & Plant Replacement         | 36,524.70  | 110,000.00  | (73,475.30)  | 110,000.00                   |
| Wellspring Flower & Plant Replacement       | 18,946.50  | -           | 18,946.50    | -                            |
| Contingency                                 | 14,232.70  | 23,426.31   | (9,193.61)   | 23,426.31                    |
| Hurricane Cleanup                           | -          | 15,000.00   | (15,000.00)  | 15,000.00                    |

**Myrtle Creek Improvement District**  
**Budget to Actual**  
**For the Month Ending 09/30/2019**

|   | YTD Actual            | YTD Budget           | YTD Variance          | FY 2019<br>Adopted<br>Budget |
|---|-----------------------|----------------------|-----------------------|------------------------------|
| <b>Interchange Maintenance Expenses</b> |                       |                      |                       |                              |
| IME - Aquatics Maintenance              | 3,156.35              | 3,339.00             | (182.65)              | 3,339.00                     |
| IME - Irrigation                        | 8,235.29              | 31,500.00            | (23,264.71)           | 31,500.00                    |
| IME - Landscaping                       | 87,310.74             | 77,221.62            | 10,089.12             | 77,221.62                    |
| IME - Lighting                          | 14,035.38             | 20,000.00            | (5,964.62)            | 20,000.00                    |
| IME - Miscellaneous                     | 3,356.27              | -                    | 3,356.27              | -                            |
| IME - Water Reclaimed                   | 944.60                | 3,150.00             | (2,205.40)            | 3,150.00                     |
| <b>New Operational Field Expenses</b>   |                       |                      |                       |                              |
| Trail Benches                           | -                     | -                    | -                     | -                            |
| Crosswalk Improvements                  | -                     | 16,516.00            | (16,516.00)           | 16,516.00                    |
| <b>Road &amp; Street Facilities</b>     |                       |                      |                       |                              |
| Entry and Wall Maintenance              | 6,185.00              | 10,000.00            | (3,815.00)            | 10,000.00                    |
| Streetlights                            | 13,527.72             | 12,000.00            | 1,527.72              | 12,000.00                    |
| <b>Parks &amp; Recreation</b>           |                       |                      |                       |                              |
| Personnel Leasing Agreement             | 18,333.37             | 20,000.00            | (1,666.63)            | 20,000.00                    |
| <b>Reserves</b>                         |                       |                      |                       |                              |
| Infrastructure Capital Reserve          | -                     | 10,166.67            | (10,166.67)           | 10,166.67                    |
| Interchange Maintenance Reserve         | -                     | 2,360.00             | (2,360.00)            | 2,360.00                     |
| <b>Total Field Operations Expenses</b>  | <b>\$ 554,807.17</b>  | <b>\$ 636,073.60</b> | <b>\$ (81,266.43)</b> | <b>\$ 636,073.60</b>         |
| <b>Total Expenses</b>                   | <b>\$ 689,675.40</b>  | <b>\$ 754,073.60</b> | <b>\$ (64,398.20)</b> | <b>\$ 754,073.60</b>         |
| <b>Income (Loss) from Operations</b>    | <b>\$ (25,430.91)</b> | <b>\$ (1,000.00)</b> | <b>\$ (24,430.91)</b> | <b>\$ (1,000.00)</b>         |
| <b><u>Other Income (Expense)</u></b>    |                       |                      |                       |                              |
| Interest Income                         | \$ 5,128.33           | \$ 1,000.00          | \$ 4,128.33           | \$ 1,000.00                  |
| <b>Total Other Income (Expense)</b>     | <b>\$ 5,128.33</b>    | <b>\$ 1,000.00</b>   | <b>\$ 4,128.33</b>    | <b>\$ 1,000.00</b>           |
| <b>Net Income (Loss)</b>                | <b>\$ (20,302.58)</b> | <b>\$ -</b>          | <b>\$ (20,302.58)</b> | <b>\$ -</b>                  |

**Myrtle Creek Improvement District**  
Budget to Actual  
For the Month Ending 09/30/2019

|  | Oct-18              | Nov-18              | Dec-18               | Jan-19              | Feb-19              | Mar-19              | Apr-19              | May-19              | Jun-19              | Jul-19              | Aug-19              | Sep-19              | YTD Actual           |
|--|---------------------|---------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| <b>Revenues</b>                                    |                     |                     |                      |                     |                     |                     |                     |                     |                     |                     |                     |                     |                      |
| On-Roll Assessments                                | \$ -                | \$ 8,022.68         | \$ 288,399.36        | \$ 75,733.53        | \$ 85,542.34        | \$ 17,236.55        | \$ 5,891.25         | \$ 7,872.02         | \$ 2,365.74         | \$ 1,776.29         | \$ 1,354.04         | \$ -                | \$ 494,193.80        |
| Developer Contributions                            | 3,163.00            | -                   | 16,636.00            | -                   | 3,163.00            | 3,689.50            | 8,168.00            | 3,739.50            | 8,391.64            | 13,270.00           | 6,523.50            | 3,163.00            | 69,907.14            |
| Other Income & Other Financing Sources             | -                   | -                   | 1.32                 | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | 1.32                 |
| Money Market Reserve                               | 19,962.67           | 1,072.18            | -                    | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | 79,107.38           | 100,142.23           |
| <b>Net Revenues</b>                                | <b>\$ 23,126.67</b> | <b>\$ 9,094.86</b>  | <b>\$ 305,036.68</b> | <b>\$ 75,733.53</b> | <b>\$ 88,705.34</b> | <b>\$ 20,926.05</b> | <b>\$ 14,059.25</b> | <b>\$ 11,611.52</b> | <b>\$ 10,757.38</b> | <b>\$ 15,046.29</b> | <b>\$ 7,877.54</b>  | <b>\$ 82,270.38</b> | <b>\$ 664,244.49</b> |
| <b>General &amp; Administrative Expenses</b>       |                     |                     |                      |                     |                     |                     |                     |                     |                     |                     |                     |                     |                      |
| <b>Legislative</b>                                 |                     |                     |                      |                     |                     |                     |                     |                     |                     |                     |                     |                     |                      |
| Supervisor Fees                                    | \$ 800.00           | \$ 800.00           | \$ 800.00            | \$ 800.00           | \$ 1,000.00         | \$ 1,000.00         | \$ 1,000.00         | \$ 800.00           | \$ -                | \$ 600.00           | \$ 1,400.00         | \$ -                | \$ 9,000.00          |
| <b>Financial &amp; Administrative</b>              |                     |                     |                      |                     |                     |                     |                     |                     |                     |                     |                     |                     |                      |
| Public Officials' Liability Insurance              | 3,250.00            | -                   | -                    | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | 3,250.00             |
| Trustee Services                                   | -                   | 8,072.63            | -                    | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | 8,072.63             |
| Management   | 3,333.33            | 3,333.33            | 3,333.33             | 3,333.33            | 3,333.33            | 3,333.33            | 3,333.33            | 3,333.33            | 3,333.33            | 3,333.33            | 3,333.33            | 3,333.33            | 39,999.96            |
| <b>Engineering</b>                                 |                     |                     |                      |                     |                     |                     |                     |                     |                     |                     |                     |                     |                      |
| District Engineering                               | -                   | 458.50              | 971.50               | 593.50              | 706.00              | -                   | 595.50              | 3,060.00            | 646.78              | -                   | -                   | 4,123.84            | 11,155.62            |
| Wellspring Engineering                             | -                   | -                   | -                    | -                   | -                   | -                   | 3,122.50            | 2,760.00            | -                   | -                   | -                   | -                   | 5,882.50             |
| Dissemination Agent                                | -                   | -                   | -                    | 250.00              | 1,250.00            | -                   | (1,250.00)          | -                   | 1,500.00            | -                   | -                   | -                   | 1,750.00             |
| Property Appraiser                                 | -                   | 1,432.00            | -                    | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | 1,432.00             |
| District Counsel                                   | -                   | -                   | 2,565.10             | 2,376.50            | 2,514.89            | 2,289.13            | 1,631.49            | 5,104.88            | -                   | 2,890.61            | 3,888.00            | 7,186.18            | 30,446.78            |
| Assessment Administration                          | 7,500.00            | -                   | -                    | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | 7,500.00             |
| Audit  | -                   | -                   | -                    | -                   | 2,023.00            | 1,900.00            | -                   | -                   | -                   | -                   | -                   | -                   | 3,923.00             |
| Arbitrage Calculation                              | -                   | -                   | -                    | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                    |
| Travel and Per Diem                                | -                   | 9.31                | 32.29                | 9.22                | 14.44               | 4.64                | -                   | 9.80                | -                   | -                   | -                   | 149.86              | 229.56               |
| Telephone  | -                   | 11.88               | 28.05                | 22.11               | 23.98               | -                   | 24.75               | 31.79               | 38.06               | 63.91               | -                   | 85.14               | 329.67               |
| Postage & Shipping                                 | -                   | 31.37               | 13.17                | 12.59               | 4.93                | 28.18               | -                   | -                   | -                   | -                   | 865.42              | 21.35               | 977.01               |
| Copies   | -                   | 54.00               | 142.50               | 58.50               | 136.50              | -                   | -                   | -                   | -                   | -                   | 1,240.80            | 180.00              | 1,812.30             |
| Legal Advertising                                  | 256.92              | -                   | -                    | 196.25              | 196.25              | 781.92              | 1,462.61            | 196.25              | -                   | 196.25              | 2,654.17            | 196.25              | 6,136.87             |
| Bank Fees  | -                   | -                   | -                    | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                    |
| Miscellaneous                                      | -                   | -                   | -                    | -                   | -                   | -                   | -                   | -                   | -                   | -                   | 146.12              | -                   | 146.12               |
| Property Taxes                                     | -                   | 123.22              | -                    | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | 123.22               |
| Web Site Maintenance                               | 105.00              | 105.00              | 105.00               | 124.99              | 105.00              | 105.00              | 105.00              | 105.00              | 105.00              | 105.00              | 105.00              | 105.00              | 1,279.99             |
| Holiday Decorations                                | -                   | -                   | 1,246.00             | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | 1,246.00             |
| Dues, Licenses, and Fees                           | 175.00              | -                   | -                    | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | 175.00               |
| <b>Total General &amp; Administrative Expenses</b> | <b>\$ 15,420.25</b> | <b>\$ 14,431.24</b> | <b>\$ 9,236.94</b>   | <b>\$ 7,776.99</b>  | <b>\$ 11,308.32</b> | <b>\$ 9,442.20</b>  | <b>\$ 10,025.18</b> | <b>\$ 15,401.05</b> | <b>\$ 5,623.17</b>  | <b>\$ 7,189.10</b>  | <b>\$ 13,632.84</b> | <b>\$ 15,380.95</b> | <b>\$ 134,868.23</b> |



**Myrtle Creek Improvement District**  
**Budget to Actual**  
**For the Month Ending 09/30/2019**

|   | Oct-18    | Nov-18    | Dec-18    | Jan-19    | Feb-19    | Mar-19    | Apr-19    | May-19    | Jun-19    | Jul-19    | Aug-19    | Sep-19    | YTD Actual |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| <b>Field Operations</b>                       |           |           |           |           |           |           |           |           |           |           |           |           |            |
| <b>Electric Utility Services</b>              |           |           |           |           |           |           |           |           |           |           |           |           |            |
| Electric                                      | \$ -      | \$ 78.69  | \$ 79.60  | \$ 79.93  | \$ 79.41  | \$ 78.37  | \$ 79.83  | \$ 78.69  | \$ 78.06  | \$ 76.41  | \$ 77.45  | \$ 166.59 | \$ 953.03  |
| Entry Lighting                                | -         | 15.67     | 16.09     | 17.44     | 17.55     | 17.13     | 17.74     | 17.33     | 17.44     | 15.99     | 15.88     | -         | 168.26     |
| <b>Water-Sewer Combination Services</b>       |           |           |           |           |           |           |           |           |           |           |           |           |            |
| Water Reclaimed                               | -         | 4,158.99  | 3,063.44  | 3,021.66  | 2,851.94  | 1,499.46  | 1,240.33  | 2,735.34  | 2,700.00  | 1,401.82  | 1,012.39  | 2,297.89  | 25,983.26  |
| <b>Stormwater Control</b>                     |           |           |           |           |           |           |           |           |           |           |           |           |            |
| Aquatic Contract                              | -         | 650.00    | -         | -         | 225.00    | 325.00    | 325.00    | 325.00    | 325.00    | 325.00    | 325.00    | 325.00    | 3,150.00   |
| Lake/Pond Repair Reserve                      | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -          |
| <b>Other Physical Environment</b>             |           |           |           |           |           |           |           |           |           |           |           |           |            |
| General Liability Insurance                   | 3,723.00  | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | 3,723.00   |
| Property & Casualty Insurance                 | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -          |
| Auto Insurance                                | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -          |
| <b>Irrigation</b>                             |           |           |           |           |           |           |           |           |           |           |           |           |            |
| District Irrigation                           | 329.25    | 1,287.27  | -         | 4,498.16  | 77.50     | 764.00    | 3,124.50  | 4,825.63  | 5,541.30  | -         | 2,333.54  | 3,902.09  | 26,683.24  |
| Reserve Irrigation (Controller Replacement)   | -         | -         | -         | -         | -         | 16,645.80 | 11,097.20 | -         | -         | -         | -         | -         | 27,743.00  |
| Wellspring Irrigation                         | -         | -         | -         | -         | 526.50    | -         | 2,459.00  | 1,419.00  | 249.00    | -         | -         | 11,097.20 | 15,750.70  |
| <b>Landscaping Maintenance &amp; Material</b> |           |           |           |           |           |           |           |           |           |           |           |           |            |
| District Landscaping                          | 15,207.00 | 15,207.00 | 15,207.00 | 15,207.00 | 15,207.00 | 15,207.00 | 15,246.49 | 15,207.00 | 15,207.00 | 15,207.00 | 15,207.00 | 15,206.92 | 182,523.41 |
| Gateway Road Landscaping                      | -         | -         | -         | -         | -         | -         | -         | 2,758.05  | 39.49     | 39.49     | 39.49     | 39.49     | 2,916.01   |
| Wellspring Landscaping                        | 3,163.00  | 3,163.00  | 3,163.00  | 3,163.00  | 3,163.00  | 3,163.00  | 3,163.00  | 5,631.64  | 3,163.00  | 3,163.00  | 3,163.00  | 3,163.00  | 40,424.64  |
| <b>Tree Trimming</b>                          | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -          |
| <b>Flower &amp; Plant Replacement</b>         |           |           |           |           |           |           |           |           |           |           |           |           |            |
| District Flower & Plant Replacement           | -         | 7,639.10  | 4,311.00  | -         | 6,465.90  | -         | -         | 9,682.70  | -         | -         | 1,781.00  | 6,665.00  | 36,524.70  |
| Wellspring Flower & Plant Replacement         | -         | 10,310.00 | -         | -         | -         | -         | -         | 6,349.00  | 2,090.00  | -         | 197.50    | -         | 18,946.50  |
| <b>Contingency</b>                            | -         | -         | -         | -         | 2,950.00  | -         | -         | 1,405.00  | -         | -         | -         | 9,877.70  | 14,232.70  |
| <b>Hurricane Cleanup</b>                      | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -          |

**Myrtle Creek Improvement District**  
 Budget to Actual  
 For the Month Ending 09/30/2019

|   | Oct-18                       | Nov-18                       | Dec-18                      | Jan-19                     | Feb-19                     | Mar-19                       | Apr-19                       | May-19                       | Jun-19                       | Jul-19                       | Aug-19                       | Sep-19                       | YTD Actual                   |
|---|------------------------------|------------------------------|-----------------------------|----------------------------|----------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| <b>Interchange Maintenance Expenses</b> |                              |                              |                             |                            |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| IME - Aquatics Maintenance              | -                            | 526.05                       | 263.03                      | 263.03                     | 263.03                     | 263.03                       | 263.03                       | 263.03                       | 263.03                       | 263.03                       | 263.03                       | 263.03                       | 3,156.35                     |
| IME - Irrigation                        | -                            | -                            | 9.45                        | 517.61                     | 294.13                     | -                            | 1,837.58                     | -                            | 71.66                        | 36.70                        | 4,925.34                     | 542.82                       | 8,235.29                     |
| IME - Landscaping                       | 6,435.14                     | 6,435.14                     | 6,435.14                    | 6,435.14                   | 6,435.14                   | 7,728.53                     | -                            | 6,435.14                     | 6,435.14                     | 12,870.27                    | 12,461.09                    | 9,204.87                     | 87,310.74                    |
| IME - Lighting                          | 86.00                        | 229.66                       | 175.63                      | 92.45                      | 661.73                     | 358.23                       | 69.55                        | 60.95                        | 63.08                        | 59.58                        | 65.85                        | 12,112.67                    | 14,035.38                    |
| IME - Miscellaneous                     | -                            | -                            | 1,107.54                    | 228.38                     | -                          | -                            | -                            | 1,041.08                     | -                            | 98.25                        | -                            | 881.02                       | 3,356.27                     |
| IME - Water Reclaimed                   | -                            | 83.46                        | 124.32                      | 81.29                      | 96.94                      | 27.39                        | 73.46                        | 78.03                        | 84.11                        | 57.60                        | 58.03                        | 179.97                       | 944.60                       |
| <b>New Operational Field Expenses</b>   |                              |                              |                             |                            |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| Trail Benches                           | -                            | -                            | -                           | -                          | -                          | -                            | -                            | -                            | -                            | -                            | -                            | -                            | -                            |
| Crosswalk Improvements                  | -                            | -                            | -                           | -                          | -                          | -                            | -                            | -                            | -                            | -                            | -                            | -                            | -                            |
| <b>Road &amp; Street Facilities</b>     |                              |                              |                             |                            |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| Entry and Wall Maintenance              | -                            | -                            | -                           | -                          | -                          | -                            | -                            | 5,000.00                     | 417.00                       | 700.00                       | (417.00)                     | 485.00                       | 6,185.00                     |
| Streetlights                            | -                            | 1,114.76                     | 1,114.76                    | 1,048.57                   | 1,129.82                   | 1,211.07                     | 1,129.82                     | 1,129.82                     | 1,129.82                     | 1,129.82                     | 1,129.82                     | 2,259.64                     | 13,527.72                    |
| <b>Parks &amp; Recreation</b>           |                              |                              |                             |                            |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| Personnel Leasing Agreement             | -                            | -                            | -                           | -                          | -                          | -                            | -                            | -                            | -                            | -                            | -                            | 18,333.37                    | 18,333.37                    |
| <b>Contingency</b>                      |                              |                              |                             |                            |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| Infrastructure Capital Reserve          | -                            | -                            | -                           | -                          | -                          | -                            | -                            | -                            | -                            | -                            | -                            | -                            | -                            |
| Interchange Maintenance Reserve         | -                            | -                            | -                           | -                          | -                          | -                            | -                            | -                            | -                            | -                            | -                            | -                            | -                            |
| <b>Total Field Operations Expenses</b>  | <u>\$ 28,943.39</u>          | <u>\$ 50,898.79</u>          | <u>\$ 35,070.00</u>         | <u>\$ 34,653.66</u>        | <u>\$ 40,444.59</u>        | <u>\$ 47,288.01</u>          | <u>\$ 40,126.53</u>          | <u>\$ 64,422.43</u>          | <u>\$ 37,874.13</u>          | <u>\$ 35,443.96</u>          | <u>\$ 42,638.41</u>          | <u>\$ 97,003.27</u>          | <u>\$ 554,807.17</u>         |
| <b>Total Expenses</b>                   | <u>\$ 44,363.64</u>          | <u>\$ 65,330.03</u>          | <u>\$ 44,306.94</u>         | <u>\$ 42,430.65</u>        | <u>\$ 51,752.91</u>        | <u>\$ 56,730.21</u>          | <u>\$ 50,151.71</u>          | <u>\$ 79,823.48</u>          | <u>\$ 43,497.30</u>          | <u>\$ 42,633.06</u>          | <u>\$ 56,271.25</u>          | <u>\$ 112,384.22</u>         | <u>\$ 689,675.40</u>         |
| <b>Income (Loss) from Operations</b>    | <u>\$ (21,237.97)</u>        | <u>\$ (56,235.17)</u>        | <u>\$ 260,729.74</u>        | <u>\$ 33,302.88</u>        | <u>\$ 36,952.43</u>        | <u>\$ (35,804.16)</u>        | <u>\$ (36,092.46)</u>        | <u>\$ (68,211.96)</u>        | <u>\$ (32,739.92)</u>        | <u>\$ (27,586.77)</u>        | <u>\$ (48,393.71)</u>        | <u>\$ (30,113.84)</u>        | <u>\$ (25,430.91)</u>        |
| <b>Other Income (Expense)</b>           |                              |                              |                             |                            |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| Interest Income                         | \$ 16.45                     | \$ 16.58                     | \$ 564.14                   | \$ 19.62                   | \$ 27.16                   | \$ 3,328.44                  | \$ 40.01                     | \$ 37.21                     | \$ 598.24                    | \$ 161.67                    | \$ 34.38                     | \$ 284.43                    | \$ 5,128.33                  |
| <b>Total Other Income (Expense)</b>     | <u>\$ 16.45</u>              | <u>\$ 16.58</u>              | <u>\$ 564.14</u>            | <u>\$ 19.62</u>            | <u>\$ 27.16</u>            | <u>\$ 3,328.44</u>           | <u>\$ 40.01</u>              | <u>\$ 37.21</u>              | <u>\$ 598.24</u>             | <u>\$ 161.67</u>             | <u>\$ 34.38</u>              | <u>\$ 284.43</u>             | <u>\$ 5,128.33</u>           |
| <b>Net Income (Loss)</b>                | <u><u>\$ (21,221.52)</u></u> | <u><u>\$ (56,218.59)</u></u> | <u><u>\$ 261,293.88</u></u> | <u><u>\$ 33,322.50</u></u> | <u><u>\$ 36,979.59</u></u> | <u><u>\$ (32,475.72)</u></u> | <u><u>\$ (36,052.45)</u></u> | <u><u>\$ (68,174.75)</u></u> | <u><u>\$ (32,141.68)</u></u> | <u><u>\$ (27,425.10)</u></u> | <u><u>\$ (48,359.33)</u></u> | <u><u>\$ (29,829.41)</u></u> | <u><u>\$ (20,302.58)</u></u> |

**Myrtle Creek Improvement District  
Construction Tracking - October**

|  | Amount               |
|--|----------------------|
| <b>Series 2016 Bond Issue</b>                          |                      |
| Original Construction Fund                             | \$ 513,425.32        |
| Additions (Interest, Transfers from DSR, etc.)         | 216,971.80           |
| Cumulative Draws Through Prior Month                   | (331,389.43)         |
|  | =====                |
| <b>Construction Funds Available</b>                    | <b>\$ 399,007.69</b> |
| <b>Requisitions This Month</b>                         |                      |
|  | =====                |
| <b>Total Requisitions This Month</b>                   | <b>\$ -</b>          |
|  | =====                |
| <b>Funds Remaining</b>                                 | <b>\$ 399,007.69</b> |
| <b>Committed Funding</b>                               |                      |
| Performance Drive Phase 3 - August bid and October NTP | \$ -                 |
|  | =====                |
| <b>Total Committed</b>                                 | <b>\$ -</b>          |
|  | =====                |
| <b>Net Uncommitted</b>                                 | <b>399,007.69</b>    |

Myrtle Creek Improvement District  
FY 2019  
Cash Flow Analysis

|              | Beg. Cash  | FY19 Inflows | FY19 Outflows  | FY20 Inflows | FY20 Outflows | End. Cash             |
|--------------|------------|--------------|----------------|--------------|---------------|-----------------------|
| 10/1/2018    | 3,335.47   | 23,126.74    | (30,098.67)    | -            | -             | 2,001.07              |
| 11/1/2018    | 2,001.07   | 39,860.94    | (38,823.21)    | -            | -             | 1,738.80              |
| 12/1/2018    | 1,738.80   | 1,259,899.65 | (1,044,986.20) | -            | -             | 208,492.36            |
| 1/1/2019     | 208,492.36 | 137,622.72   | (99,820.09)    | -            | -             | 246,294.99            |
| 2/1/2019     | 246,294.99 | 287,376.97   | (259,436.78)   | -            | -             | 274,235.18            |
| 3/1/2019     | 274,235.18 | 91,694.64    | (133,530.93)   | -            | -             | 232,398.89            |
| 4/1/2019     | 232,398.89 | 65,297.59    | (93,956.46)    | -            | -             | 203,740.02            |
| 5/1/2019     | 203,740.02 | 97,936.58    | (115,563.37)   | -            | -             | 186,113.23            |
| 6/1/2019     | 186,113.23 | 32,015.11    | (71,578.35)    | -            | -             | 146,549.99            |
| 7/1/2019     | 146,549.99 | 85,112.42    | (108,261.92)   | -            | -             | 123,400.49            |
| 8/1/2019     | 123,400.49 | 44,871.70    | (104,762.75)   | -            | -             | 63,509.44             |
| 9/1/2019     | 63,509.44  | 33,054.93    | (86,735.61)    | -            | (7,147.00)    | 2,681.76              |
| 10/1/2019    | 2,681.76   | 52,183.16    | (45,518.16)    | 27,950.50    | (37,128.30)   | 168.96 as of 10/21/19 |
| FY 19 Totals |            | 2,250,053.15 | (2,233,072.50) | 27,950.50    | (44,275.30)   |                       |

As of 10/21/2019