

Myrtle Creek Improvement District

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

www.myrtlecreekid.org

The following is the proposed agenda for the upcoming Meeting of the Board of Supervisors for the Myrtle Creek Improvement District ("District"), scheduled to be held at **5:00 p.m. on Tuesday, November 16, 2021 at Courtyard Orlando Lake Nona, 6955 Lake Nona Blvd, Orlando, FL 32827**. A quorum will be confirmed prior to the start of the meeting.

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

Phone: 1-844-621-3956

Computer: pfmgroup.webex.com

Participant Code: 796 580 192#

BOARD OF SUPERVISORS' MEETING AGENDA

Organizational Matters

- Roll Call to Confirm a Quorum
- Public Comment Period
- 1. **Consideration of the Minutes of the September 21, 2021 Board of Supervisors' Meeting**

Business Matters

2. **Discussion regarding Recommendation on District Reserves**
3. **Consideration of FY 2021 Audit Engagement Letter**
4. **Ratification of Hopping Green & Sams and Kutak Rock Transition Letter**
5. **Consideration of Kutak Rock Fee Agreement**
6. **Consideration of Resolution 2022-01, Adopting an Amended Budget for FY 2021**
7. **Discussion of Memo for Wastewater and Stormwater Needs Analysis**
8. **Ratification of Operation and Maintenance Expenditures Paid in September & October 2021 in an amount totaling \$158,661.44**
9. **Recommendation of Work Authorization/Proposed Services (if applicable)**
10. **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
 5. Landscape Supervisor
 6. Irrigation Supervisor
- B. Supervisor Requests

Adjournment



MYRTLE CREEK IMPROVEMENT DISTRICT

**Minutes of the September 21, 2021
Board of Supervisors' Meeting**

MYRTLE CREEK IMPROVEMENT DISTRICT BOARD OF SUPERVISORS' MEETING MINUTES

FIRST ORDER OF BUSINESS

Roll Call to Confirm a Quorum

The Board of Supervisors' Meeting for the Myrtle Creek Improvement District was called to order on Tuesday, September 21, 2021, at 5:07 p.m. at the Courtyard Orlando Lake Nona, 6955 Lake Nona Blvd, Orlando, FL 32827.

Present:

Bob da Silva	Chairman
Kam Shenai	Vice Chairman
John Lynaugh	Assistant Secretary
Marsha Leed	Assistant Secretary
Kyle Scholl	Assistant Secretary

Also attending:

Jennifer Walden	PFM	
Lynne Mullins	PFM	(via phone)
Amanda Lane	PFM	(via phone)
Tucker Mackie	Hopping Green & Sams	
Jeff Newton	Donald W. McIntosh Associates, Inc.	
Larry Kaufmann	Construction Supervisor & Construction Committee Member	(via phone)
Scott Thacker	District Landscape Supervisor	
Matt McDermott	Construction Committee Member	

SECOND ORDER OF BUSINESS

Public Comment Period

Ms. Walden called for public comments. There were no public comments at this time.

THIRD ORDER OF BUSINESS

Consideration of the Minutes of the August 17, 2021, Board of Supervisors' Meeting

Board Members reviewed the minutes from the August 17, 2021, Board of Supervisors' Meeting.

On Motion by Mr. da Silva, second by Mr. Lynaugh, with all in favor, the Board of Supervisors for the Myrtle Creek Improvement District approved the Minutes of the August 17, 2021, Board of Supervisors' Meeting.

FOURTH ORDER OF BUSINESS

Consideration of Resolution 2021-08, Designating Registered Agent

Ms. Walden requested that the Registered Agent be updated to be herself, Jennifer Walden, and use the new PFM East Orlando address, which is 3501 Quadrangle Blvd., Suite 270, Orlando, FL 32817.

On Motion by Mr. da Silva, second by Mr. Scholl, with all in favor, the Board of Supervisors for the Myrtle Creek Improvement District approved Resolution 2021-08, Designating Registered Agent.

FIFTH ORDER OF BUSINESS

Consideration of Resolution 2021-09, Designating Primary Administrative Office and Local Records Office

Ms. Walden stated the District needs to update the Primary Administrative Office and Local Records Office as PFM's office has moved.

On Motion by Mr. da Silva, second by Mr. Lynaugh, with all in favor, the Board of Supervisors for the Myrtle Creek Improvement District approved Resolution 2021-09, Designating Primary Administrative Office and Local Records Office to PFM East Orlando Office at 3501 Quadrangle Blvd., Suite 270 Orlando, FL 32817.

SIXTH ORDER OF BUSINESS

Discussion regarding Receipt of Funds in Connection with Conveyance of Interchange Pond Acreage

Ms. Mackie explained in 2006 the Boggy Creek Improvement District acquired two interchange ponds for which Myrtle Creek ID and Greenway ID contributed a percentage of funds proportionate to the acreage of the Districts at the time of the acquisition. Neighboring property owners requested to acquire various slivers of those ponds to better accommodate development of the adjacent land. Given that it was surplus property that was not needed for drainage purposes, the Boggy Creek Improvement District approved that conveyance and closed prior to today's meeting. The total acquisition value was consistent with what the Districts paid at the time in 2006, so approximately \$122,650.00 was the cumulative total of the acquisition. Myrtle Creek's portion of that is \$38,634.75. The District can utilize those proceeds for operation and maintenance purposes, for additional construction improvements, and/or reserves. No action is required by the Board.

SEVENTH ORDER OF BUSINESS

Discussion regarding Recommendation on District Reserves

Ms. Walden explained that District staff is still working on gathering information and this is an item the Construction Committee will be discussing at their next meeting. This item will be brought back before the Board once there is more information to share.

EIGHTH ORDER OF BUSINESS

Ratification of Operation and Maintenance Expenditures Paid in August 2021 in an amount totaling \$202,981.42

The Board reviewed Operation and Maintenance Expenditures Paid in August 2021 in an amount totaling \$202,981.42. These have been approved and just need to be ratified.

On Motion by Mr. Scholl, second by Mr. Lynaugh, with all in favor, the Board of Supervisors for the Myrtle Creek Improvement District ratified Operation and Maintenance Expenditures Paid in August 2021 in an amount totaling \$202,981.42.

NINTH ORDER OF BUSINESS

Recommendation of Work Authorization/Proposed Services

There were no Work Authorizations for this District.

TENTH ORDER OF BUSINESS

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

The Board reviewed the District Financial Statements through August 31, 2021. The total expenses for the District are \$698,000.00 vs. an overall budget of \$919,000.00. The District is trending to stay under budget. No action is required by the Board.

ELEVENTH ORDER OF BUSINESS

Staff Reports

District Counsel –

Ms. Mackie had no report. Mr. Shenai asked about the \$37,000.00 from Felix. Ms. Mackie stated that, at the end of the last Board Meeting, District staff was directed to not pursue those funds and Felix is still working through their Change Order. District staff will continue to monitor the situation.

District Manager –

Ms. Walden noted the next meeting is scheduled for October 19, 2021, at the same time and location. The Board stated it is possible there might not be a quorum at that meeting. Ms. Walden said the Board can reschedule now or cancel the meeting. The Board decided to keep the meeting date and a decision will be made the week before regarding cancellation or rescheduling the meeting.

Ms. Walden explained the Accountant was emailed by the Trustee that there are excess funds in the Myrtle Creek 2016 Reserve account of

\$1,847.46. Per the Second Supplemental Trust Indenture, excess funds due to income earnings can be applied as directed by the District. The Board directed the District Manager to put the \$1,847.46 in the General Fund.

District Engineer –

No Report

Construction Supervisor –

Mr. Kaufmann stated the Construction Committee received a notification from the Developer that they intend to extend Performance Drive down south and connecting to Lake Nona Blvd. Construction will begin soon and it will affect the rear entrance to Village Walk. This is a Developer Funded Project so there is no charge to the Myrtle Creek ID, but there will be some assistance needed from the District to get it completed.

District Landscape Supervisor- No Report.

Irrigation Supervisor-

No Report

TWELFTH ORDER OF BUSINESS

Supervisor Requests & Adjournment

There were no Supervisor requests, so Ms. Walden requested a motion to adjourn.

On Motion by Mr. da Silva, second by Mr. Shenai, with all in favor, the September 21, 2021, meeting of the Board of Supervisors for the Myrtle Creek Improvement District was adjourned.

Secretary/Assistant Secretary

Chair/Vice Chair

MYRTLE CREEK IMPROVEMENT DISTRICT

Recommendation on District Reserves

MCID Hardscape Reserves
11/8/2021

Item	Replacement Cost	Useful Life (Years)	Annual Reserve Est.
Asphalt Trail	\$582,000.00	25	\$23,280.00
Decorative Monuments (2)	\$150,000.00	50	\$3,000.00
Entry Columns Features (4)	\$50,000.00	50	\$1,000.00
Entry Fences with Columns	\$75,000.00	25	\$3,000.00
Annual Hardscape Reserves			\$30,280.00

Notes:

Reserve estimate is a straight line calculation for replacement after useful life

Asphalt trails were completed in 2009

MCID did spot repair of the asphalt trail in 2019 for \$65,000

No inflation in replacement cost assumed



PROPOSAL

11-191675

Yard: 677 Fairvilla Road • Mail to: P.O. Box 617585
Orlando, Florida 32861-7585
Orlando: (407) 298-8558 • Fax: (407) 298-8588
Kissimmee: (407) 870-7578 • Email: Orlando@Driveway.net
Web Site: www.Driveway.net

6/25/2019

Tavistock Development Company
6900 Tavistock Lakes Blvd. #200
Orlando, FL 32827

Myrtle Creek Improvement District
Lake Nona Blvd.
Orlando, FL 32827

(407)-816-6592

ATTENTION: Stephen Flint

As per directions to perform the following work:

ASPHALT REPAIR TREE ROOT DAMAGED ASPHALT: 127 AREAS TOTALING 23,850 SF.
(Path will be closed for seven days)

1. Sawcut root damaged asphalt where required and clean areas to be patched.
2. Cut and remove any exposed surface roots.
3. Clean off existing surface with a power street blower.
4. Tack area with MS-1 primer tack.
5. Install concrete fine road base, as needed
6. Install 1.5" average overlay using hot plant mixed asphalt, Type SP 9.5
7. Roll and compact using a dual steel drum vibratory roller.
8. Broadcast builders sand on newly paved surface to minimize initial scuffing and marking.
9. Remove and haul away any related debris from site.

Page 1 of 2

WE PROPOSE to furnish labor and material - complete in accordance with above specifications, and subject to conditions stated herein, for the sum of:

WITH PAYMENTS TO BE MADE AS FOLLOWS:

- Not responsible for any damage to underground utilities. •
- A Certificate of Insurance will be issued upon request prior to commencement of work. •

ACCEPTED: The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

ACCEPTANCE OF PROPOSAL

DATE OF ACCEPTANCE

PRINT NAME

SIGNATURE

TITLE

X

Bryan Wilson

**We Accept
Visa & Mastercard**



All material is guaranteed to be as specified. All work is to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs, will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado and other necessary insurance upon above work. Our workers are covered by Workmen's Compensation Insurance.

DRIVEWAY MAINTENANCE INC.



PROPOSAL

11-191675

Yard: 677 Fairvilla Road • Mail to: P.O. Box 617585
Orlando, Florida 32861-7585
Orlando: (407) 298-8558 • Fax: (407) 298-8588
Kissimmee: (407) 870-7578 • Email: Orlando@Driveway.net
Web Site: www.Driveway.net

6/25/2019

Tavistock Development Company
6900 Tavistock Lakes Blvd. #200
Orlando, FL 32827

Myrtle Creek Improvement District
Lake Nona Blvd.
Orlando, FL 32827

(407)-816-6592

ATTENTION: Stephen Flint

*DURING THE MILLING PROCESS ASPHALT IS SUBJECT TO BREAKING LOOSE THICKER THAN THE SPECIFIED MILLING DEPTH, RESULTING IN THE NEED FOR ADDITIONAL MATERIAL. SHOULD EXCESSIVE REMOVAL OCCUR, THE INCREASED TONNAGE WILL BE BILLED AT A RATE OF \$120.00 PER TON IN PLACE.

*NEW PAVEMENT IS SUSCEPTIBLE TO SCUFFING AND MARKS UNTIL IT HAS PROPERLY CURED. THIS CONTRACTOR WILL NOT BE RESPONSIBLE FOR POWER STEERING MARKS AND OTHER SURFACE ABRASIONS AND INDENTATIONS.

*THIS CONTRACTOR CANNOT GUARANTEE THE ELIMINATION OF STANDING WATER.

*THIS CONTRACTOR WILL NOT BE RESPONSIBLE FOR DAMAGES CAUSED TO OR BY CARS OR PERSONS TRESPASSING IN DESIGNATED AREAS.

*DUE TO INCREASES IN THE COSTS OF MATERIALS, THIS PRICE CAN ONLY BE GUARANTEED FOR 30 DAYS.

*PERMIT FEES, PROCUREMENT, RECORDS RETRIEVAL, ENGINEERING, AND ANY ADDITIONAL WORK REQUIRED BY THE PERMIT WILL BE AN ADDITIONAL COST TO THIS CONTRACT.

Page 2 of 2

WE PROPOSE to furnish labor and material - complete in accordance with above specifications, and subject to conditions stated herein, for the sum of:

** SIXTY FIVE THOUSAND SIX HUNDRED DOLLARS AND 00 CENTS **

WITH PAYMENTS TO BE MADE AS FOLLOWS:

NET UPON COMPLETION

- Not responsible for any damage to underground utilities. •
- A Certificate of Insurance will be issued upon request prior to commencement of work. •

ACCEPTED: The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

ACCEPTANCE OF PROPOSAL

DATE OF ACCEPTANCE

PRINT NAME

SIGNATURE

TITLE

X

Bryan Wilson

**We Accept
Visa & Mastercard**



All material is guaranteed to be as specified. All work is to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs, will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado and other necessary insurance upon above work. Our workers are covered by Workmen's Compensation Insurance.

DRIVEWAY MAINTENANCE INC.



Southern Development & Construction

2544 Connection Point

Oviedo, FL 32765

Contact: Shane Cox

Phone: 321-251-0535

Fax:



Quote To: DWMA
Attn: Jeff Newton
Phone: 407-644-4068 x 127
Email: jjnewton@dwma.com

Job Name: Lake Nona Gateway Rd Trail
Date of Plans: ROM
Revision Date:

Proposal Date: 5-18-2021

HCSS 21-107

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
11	MOB / GENERAL CONDITIONS	1.00	LS	17,350.00	17,350.00
20	CONSTR. LAYOUT / AS-BUILTS	1.00	LS	12,750.00	12,750.00
25	MAINTENANCE OF TRAFFIC	1.00	LS	36,950.00	36,950.00
30	SINGLE ROW SILT FENCE	15,900.00	LF	2.00	31,800.00
40	INLET PROTECTION	30.00	EA	200.00	6,000.00
50	2' SODDING / GRADING	17,000.00	SY	4.75	80,750.00
60	BASE REPAIR @ ROOT DAMAGE	1,500.00	SY	24.00	36,000.00
100	1 1/2" MILLING	21,200.00	SY	4.75	100,700.00
110	1 1/2" SP 9.5 ASPHALT - ONE LIFT	21,200.00	SY	12.25	259,700.00
GRAND TOTAL					\$582,000.00

NOTES:

Proposal based on plans:

Dated: N/A

By: N/A

Geotech Report:N/A

This proposals and notes shall become an attachment to the contract.

This work is based on a completion date by XXXX 2021, or an agreed project schedule as an attachment to the contract jointly prepared by Owner and SDC.

MOBILIZATIONS:

- Project is based on one (1) mobilizations.
- Project includes four (4) asphalt mobilizations. Additional mobs are \$ 2,500/each
-

PROJECT SPECIFIC NOTES:

- Rough Order of Magnitude Budget (ROM)
-

GENERAL NOTES:

- Testing and/or inspections, shall be conducted by others and is not included in this proposal.
- Cost of permits other than those listed below is excluded.

NOI for the National Pollution Discharge Elimination System (NPDES)

- Any other permits in which SDC obtains will be reimbursed by the Owner/Developer.
- Excludes relocation or removal of existing utilities unless specified. They may include any of the following:
- (Gas services or gas mains, Phone lines, Cable, Fiber optic lines or systems, Any other telecom facility, Power - distribution or transmission line (above or underground), Water mains/Services, Reclaimed water mains/services, Irrigation
- Handling and/or removal of contaminated soils is not included
- Handling and/or unsuitable soils disposal is excluded unless noted in the schedule of values.
- Undercutting of soils is excluded unless noted in the schedule of values
- Removal of invasive plant species by others
- Gopher tortoise surveys and relocation cost is excluded
- All excess earth materials generated by the construction of SDC's scope shall become the property of SDC unless otherwise agreed to with the Owner/Developer.
- Work is to be completed during normal business hours Mon-Fri (7AM -5PM). Night work is excluded.
- SDC must have 2 weeks advanced notice in order to better assure timely scheduling of the work required for the project.
- This proposal is furnished as a complete scope of work as defined above and shall be contracted to SDC in its entirety.

Individual line items cannot be removed unless specific changes are approved by SDC.

- Asphalt pricing is based on the use of the maximum allowable RAP (Recycled Asphalt Product) in the production of the hot mix asphalt, as per the current FDOT standards, unless the item is noted otherwise
- Liquid asphalt and aggregate pricing can be volatile. Increases of 5% or more will allow unit price adjustments in accordance with the liquid asphalt pricing index provided by FDOT.
- Unless provided for otherwise in this proposal, this proposal is valid for 30 days from the date of the proposal. If a contract or other agreement is not executed within 30 days, then this proposal is subject to be reviewed for adjustment.
- This proposal does not include Payment and Performance Bonds; if required, add 1.5% to the contract price. Minimum cost is \$ 500.00
- For Bonded projects: Retainage will not be held until 75% of the current contract amount is completed. Retainage (10%) may be held for the value of the work exceeding 75% of the current contract amount. All remaining retainage to be released upon acceptance by governing municipality.
- For Non-Bonded projects: Retainage (10%) may be held until 50% of the contract is billed. Upon completion of 51% of the project, retainage shall be reduced to 5%. Upon installation of the 1st lift of Asphalt, retainage shall be reduced to 2.5%. All remaining retainage to be released upon acceptance by governing municipality.
- This proposal does not include any provisions for participating in either Owner Controlled Insurance Programs (OCIP) or Contractor Controlled Insurance Programs (CCIP) or any other insurance program furnished by others.
- Prior to mobilization, site survey control, design CAD files and matching PDF plans shall be provided to SDC.
- Horizontal survey control shall consist of a minimum of three (3) site control points including description of points, northings, eastings and horizontal datum. Vertical control shall consist of a minimum of two (2) site benchmarks including descriptions, elevations and vertical datum. The preferred Software of CAD files is AutoCAD Civil 3D. The preferred file transfer method of CAD files is E-Transmit.

MYRTLE CREEK IMPROVEMENT DISTRICT

FY 2021 Audit Engagement Letter



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

September 16, 2021

Myrtle Creek Improvement District
PFM Group Consulting, LLC
3501 Quadrangle Blvd, Suite 270
Orlando, FL 32817

The Objective and Scope of the Audit of the Financial Statements

You have requested that we audit the financial statements of Myrtle Creek Improvement District, which comprise governmental activities and each major fund as of and for the year ended September 30, 2021 which collectively comprise the basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter for the year ending September 30, 2021.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

The Responsibilities of the Auditor

We will conduct our audit in accordance with (GAAS). Those standards require that we comply with applicable ethical requirements. As part of an audit in accordance with GAAS, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Fort Pierce / Stuart

Member AICPA

Member AICPA Division for CPA Firms
Private Companies practice Section

Member FICPA



Myrtle Creek Improvement District
September 16, 2021
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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for the reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS.

We will maintain our independence in accordance with the standards of the American Institute of Certified public Accountants.



Myrtle Creek Improvement District
September 16, 2021
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The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework

Management is responsible for:

1. Identifying and ensuring that the District complies with the laws and regulations applicable to its activities, and for informing us about all known violations of such laws or regulations, other than those that are clearly inconsequential;
2. 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 District involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements; and
3. Informing us of its knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, analysts, regulators, short sellers, vendors, customers or others.

The Board is responsible for informing us of its views about the risks of fraud within the entity, and its knowledge of any fraud or suspected fraud affecting the entity.

Our audit will be conducted on the basis that management acknowledges and understands that it has responsibility:

1. To evaluate subsequent events through the date the financial statements are issued or available to be issued, and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that it will not conclude on subsequent events earlier than the date of the management representation letter referred to below;
2. For the design, implementation and maintenance of internal control relevant to the preparations of fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and
3. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including information relevant to disclosures;
 - b. Draft financial statements, including information relevant to their preparation and fair presentation, when needed to allowed for the completion of the audit in accordance with the proposed timeline;



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- c. Additional information that we may request from management for the purpose of the audit; and
- d. Unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit, including among other items:

- 1. That management has fulfilled its responsibilities as set out in the terms of this arrangement letter; and
- 2. That it believes 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.

Reporting

We will issue a written report upon completion of our audit of Myrtle Creek Improvement District's financial statements. Our report will be addressed to the Board of Myrtle Creek Improvement District. 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, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

Records and Assistance

During the course of our engagement, we may accumulate records containing data that should be reflected in the Myrtle Creek Improvement District books and records. The District will determine that all such data, if necessary, will be so reflected. Accordingly, the District will not expect us to maintain copies of such records in our possession.

The assistance to be supplied, including the preparation of schedules and analyses of accounts, has been discussed and coordinated with Jennifer Walden. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

Other Relevant Information

In accordance with Government Auditing Standards, a copy of our most recent peer review report has been provided to you, for your information.

Either party may unilaterally terminate this agreement, with or without cause, upon sixty (60) days written notice subject to the condition that the District will pay all invoices for services rendered prior to the date of termination.



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September 16, 2021
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Fees, Costs and Access to Workpapers

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Invoices for fees will be submitted in sufficient detail to demonstrate compliance with the terms of this engagement. Billings are due upon submission. Our fee for the services described in this letter for the year ending September 30, 2021 will not exceed \$3,625, unless the scope of the engagement is changed, the assistance which Myrtle Creek Improvement District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. All other provisions of this letter will survive any fee adjustment.

In the event we are requested or authorized by Myrtle Creek Improvement District or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for Myrtle Creek Improvement District, Myrtle Creek Improvement District will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

The audit documentation for this engagement is the property of Berger, Toombs, Elam, Gaines, & Frank and constitutes confidential information. However, you acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the audit documentation upon their request and that we shall maintain the audit documentation for a period of at least three years after the date of the report, or for a longer period if we are requested to do so by the cognizant or oversight agency.

Access to requested documentation will be provided under the supervision of Berger, Toombs, Elam, Gaines, & Frank audit personnel and at a location designated by our Firm.



Myrtle Creek Improvement District
September 16, 2021
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Information Security – Miscellaneous Terms

Berger, Toombs, Elam, Gaines & Frank is committed to the safe and confidential treatment of Myrtle Creek Improvement District's proprietary information. Berger, Toombs, Elam, Gaines & Frank is required to maintain the confidential treatment of client information in accordance with relevant industry professional standards which govern the provision of services described herein. Myrtle Creek Improvement District agrees that it will not provide Berger, Toombs, Elam, Gaines & Frank with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of Myrtle Creek Improvement District's information, including the use of collaborate sites to ensure the safe transfer of data between the parties.

If any term or provision of this arrangement letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken and all other terms and provisions will remain in full force and effect.

Because Berger, Toombs, Elam, Gaines & Frank will rely on Myrtle Creek Improvement District and its management and Board of Supervisors to discharge the foregoing responsibilities, Myrtle Creek Improvement District holds harmless and releases Berger, Toombs, Elam, Gaines & Frank, its partners, and employees from all claims, liabilities, losses and costs arising in circumstances where there has been a known misrepresentation by a member of Myrtle Creek Improvement District's management, which has caused, in any respect, Berger, Toombs, Elam, Gaines & Frank's breach of contract or negligence. This provision shall survive the termination of this arrangement for services.

This letter constitutes the complete and exclusive statement of agreement between Berger, Toombs, Elam, Gaines, & Frank and Myrtle Creek Improvement District, superseding all proposals, oral or written, and all other communications, with respect to the terms of the engagement between the parties.



Berger, Toombs, Elam,
Gaines & Frank
Certified Public Accountants PL

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Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

Sincerely,

*Berger Toombs Elam
Gaines & Frank*

BERGER, TOOMBS, ELAM, GAINES & FRANK
J. W. Gaines, CPA

Confirmed on behalf of the addressee:



Judson B. Baggett
MBA, CPA, CVA, Partner
Marci Reutimann
CPA, Partner

6815 Dairy Road
Zephyrhills, FL 33542
(813) 788-2155
(813) 782-8606

Report on the Firm's System of Quality Control

To the Partners

October 30, 2019

Berger, Toombs, Elam, Gaines & Frank, CPAs, PL
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, (the firm), in effect for the year ended May 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PL has received a peer review rating of *pass*.

Baggett, Reutimann & Associates, CPAs, PA
BAGGETT, REUTIMANN & ASSOCIATES, CPAs, PA
Signed Electronically by Baggett, Reutimann & Associates, CPAs, PA. U.S. 18161 email jdb@baggettand.com

**ADDENDUM TO ENGAGEMENT LETTER
MYRTLE CREEK IMPROVEMENT DISTRICT
DATED SEPTEMBER 16, 2021**

Public Records. Auditor shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

- a. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
- b. Upon the request of 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; and
- 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; and
- d. Upon completion of the 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 or work provided for in this Agreement. If the Auditor transfers all public records to the District upon completion of the Agreement, the Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public 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.

Auditor acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in possession of the Auditor, the Auditor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Auditor acknowledges that should Auditor fail to provide the public records to the District within a reasonable time, Auditor may be subject to penalties pursuant to Section 119.10, Florida Statutes.

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/CONTRACT, THE AUDITOR MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:

**PFM CONSULTING GROUP, LLC
3501 QUADRANGLE BLVD, SUITE 270
ORLANDO, FL 32817
TELEPHONE: 407-723-5900**

Auditor: _



**District: Myrtle Creek
Improvement District**

Title: Director

Title: _____

Date: September 16, 2021

Date: _____

MYRTLE CREEK IMPROVEMENT DISTRICT

**Hopping Green & Sams and
Kutak Rock Transition Letter**

Hopping Green & Sams

Attorneys and Counselors

October 21, 2021

VIA EMAIL

Jennifer Walden
District Manager
PFM Group Consulting LLC
jenniferw@pfm.com

RE: Myrtle Creek Improvement District ("Client")

JOINT LETTER BY HOPPING GREEN & SAMS, P.A. AND KUTAK ROCK LLP, ANNOUNCING THE DEPARTURE OF JONATHAN JOHNSON, KATIE BUCHANAN, MIKE ECKERT, TUCKER MACKIE, WES HABER, LINDSAY WHELAN, JOE BROWN, SARAH SANDY, ALYSSA WILLSON AND MICHELLE RIGONI TO KUTAK ROCK LLP

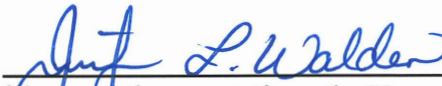
Dear Ms. Walden:

As of November 15, 2021, Jonathan Johnson, Katie Buchanan, Mike Eckert, Tucker Mackie, Wes Haber, Lindsay Whelan, Joe Brown, Sarah Sandy, Alyssa Willson and Michelle Rigoni (the "Special District Practice Group") will be withdrawing as attorneys from Hopping Green & Sams, P.A. ("HGS") and will be joining Kutak Rock LLP ("Kutak"). The members of the Special District Practice Group have provided services in connection with HGS's representation of the Client on the above referenced matter(s) (the "Client Matters").

In the coming months, HGS will no longer be providing legal services. Kutak is prepared to continue as the Client's legal counsel with respect to the Client Matters; however, it is the Client's choice as to who should serve as its legal counsel, and whether the Client Matters and all electronic files and active and closed hardcopy files (collectively, the "Files") should be transferred to Kutak.

Please select one of the following alternatives; however, please be advised that as of November 15, 2021, HGS will no longer be competent to provide legal services to the Client; accordingly, representation by HGS will cease on November 15, 2021, whether or not the Client makes an election below:

1. ALTERNATIVE #1. The Client asks that the Client Matters be transferred with the Special District Practice Group to their new firm, Kutak. Please transfer all Files relating to the Client Matters. HGS's legal representation of the Client will cease on the date of HGS's receipt of their written notice. After that date, the Special District Practice Group and their new firm, Kutak, will be responsible for legal representation of the Client in the Client Matters. To the extent that HGS is holding any trust funds or other property of the Client, HGS is further instructed to transfer such funds and/or property to Kutak.

 10/28/21
(Please sign if you want Alternative #1; [DATE]
otherwise, do not sign on this line.)

2. ALTERNATIVE #2. If you do not want Alternative #1, please advise us what HGS should do regarding the Client Matters and all Files relating to the Client Matters by December 1, 2021. HGS's legal representation of the Client will cease on November 15, 2021. If HGS does not receive a response by December 1, 2021, that will confirm HGS's understanding that all Files are not needed or desired and HGS will shred them.

(Please sign here if you have [DATE]
given instructions under Alternative
#2; otherwise do not sign on this line.)

After you have completed and signed this form, please send a copy via electronic mail to JasonM@hgslaw.com, MarkS@hgslaw.com, TuckerM@hgslaw.com, and KimH@hgslaw.com.

Thank you for your consideration and assistance.

HOPPING GREEN & SAMS, P.A.



By: Jonathan Johnson

Its: President

Date: October 21, 2021

cc: Bob da Silva (boardmember5@myrtlecreekid.org)

MYRTLE CREEK IMPROVEMENT DISTRICT

Kutak Rock Fee Agreement

RETENTION AND FEE AGREEMENT

I. PARTIES

THIS RETENTION AND FEE AGREEMENT (“**Agreement**”) is made and entered into by and between the following parties:

- A. Myrtle Creek Improvement District (“**Client**”)
c/o PFM Group Consulting, LLC
3501 Quadrangle Boulevard, Suite 270
Orlando, FL 32817

and

- B. Kutak Rock LLP (“**Kutak Rock**”)
PO Box 10230
Tallahassee, FL 32302

II. SCOPE OF SERVICES

In consideration of the mutual undertakings and agreements contained herein, the parties agree as follows:

- A. The Client agrees to employ and retain Kutak Rock as its attorney and legal representative for general advice, counseling and representation of Client and its Board of Supervisors.
- B. Kutak Rock accepts such employment and agrees to serve as attorney for and provide legal representation to the Client in connection with those matters referenced above. No other legal representation is contemplated by this Agreement. Any additional legal services to be provided under the terms of this Agreement shall be agreed to by Client and Kutak Rock in writing. Unless set forth in a separate agreement to which Client consents in writing, Kutak Rock does not represent individual members of the Client’s Board of Supervisors.

III. CLIENT FILES

The files and work product materials (“**Client File**”) of the Client generated or received by Kutak Rock will be maintained confidentially to the extent permitted by law and in accordance with the Florida Bar rules. At the conclusion of the representation, the Client File will be stored by Kutak Rock for a minimum of five (5) years. After the five (5) year storage period, the Client hereby acknowledges and consents that Kutak Rock may confidentially destroy or shred the Client File. Notwithstanding the prior sentence, if the Client provides Kutak Rock with a written request for the return of the Client File before the end of the five (5) year storage period, then Kutak Rock will return the Client File to Client at Client’s expense.

IV. FEES

- A. The Client agrees to compensate Kutak Rock for services rendered in connection with any matters covered by this Agreement on an hourly rate basis plus actual expenses incurred by Kutak Rock in accordance with the attached Expense Reimbursement Policy (Attachment A, incorporated herein by reference). Time will be billed in increments of one-tenth (1/10) of an hour. Certain work related to issuance of bonds and bond anticipation notes may be performed under a flat fee to be separately established prior to or at the time of bond or note issuance.
- B. Attorneys and staff, if applicable, who perform work for Client will be billed at their regular hourly rates, as may be adjusted from time to time. The regular hourly rates of those initially expected to handle the bulk of Client's work are as follows:

Tucker F. Mackie	\$290
Associates	\$235
Paralegals	\$130

Kutak Rock's regular hourly billing rates are reevaluated annually and are subject to change not more than once in a calendar year. Client agrees to Kutak Rock's annual rate increases to the extent hourly rates are not increased beyond \$15/hour.

- C. To the extent practicable and consistent with the requirements of sound legal representation, Kutak Rock will attempt to reduce Client's bills by assigning each task to the person best able to perform it at the lowest rate, so long as he or she has the requisite knowledge and experience.
- D. Upon consent of Client, Kutak Rock may subcontract for legal services in the event that Client requires legal services for which Kutak Rock does not have adequate capabilities.
- E. Kutak Rock will include costs and expenses (including interest charges on past due statements) on its billing statements for Client reimbursement in accordance with the attached Expense Reimbursement Policy.

V. BILLING AND PAYMENT

The Client agrees to pay Kutak Rock's monthly billings for fees and expenses incurred within thirty (30) days following receipt of an invoice, or the time permitted by Florida law, whichever is greater. Kutak Rock shall not be obligated to perform further legal services under this Agreement if any such billing statement remains unpaid longer than thirty (30) days after submittal to and receipt by Client. Non-payment of billing statements shall be a basis for Kutak Rock to immediately withdraw from the representation without regard to remaining actions necessitating attention by Kutak Rock as part of the representation.

VI. DEFAULT; VENUE

In any legal proceeding to collect outstanding balances due under this Agreement, the prevailing party shall be entitled to recover reasonable attorneys' fees in addition to costs and outstanding balances due under this Agreement. Venue of any such action shall be exclusive in the state courts of the Second Judicial Circuit in and for Leon County, Florida.

VII. CONFLICTS

It is important to disclose that Kutak Rock represents a number of special districts, trustees ("Trustees"), bondholders, developers, builders, and other entities throughout Florida and the United States of America relating to community development districts, special districts, local governments and land development. Kutak Rock or its attorneys may also have represented the entity which petitioned for the formation of the Client. Kutak Rock understands that Client may enter into an agreement with a Trustee in connection with the issuance of bonds, and that Client may request that Kutak Rock simultaneously represent Client in connection with the issuance of bonds, while Kutak Rock is also representing such Trustee on unrelated matters. By accepting this Agreement Client agrees that (1) Client was provided with an explanation of the implications of the common representation(s) and the advantages and risks involved; (2) Kutak Rock will be able to provide competent and diligent representation of Client, regardless of Kutak Rock's other representations, and (3) there is not a substantial risk that Kutak Rock's representation of Client would be materially limited by Kutak Rock's responsibilities to another client, a former client or a third person or by a personal interest. Acceptance of this Agreement will constitute Client's waiver of any "conflict" with Kutak Rock's representation of various special districts, Trustees, bondholders, developers, builders, and other entities relating to community development districts, special districts, local governments and land development.

VIII. ACKNOWLEDGMENT

Client acknowledges that the Kutak Rock cannot make any promises to Client as to the outcome of any legal dispute or guarantee that Client will prevail in any legal dispute.

IX. TERMINATION

Either party may terminate this Agreement upon providing prior written notice to the other party at its regular place of business. All fees due and payable in accordance with this Agreement shall accrue and become payable pursuant to the terms of this Agreement through the date of termination.

X. EXECUTION OF AGREEMENT

This Agreement shall be deemed fully executed upon its signing by Kutak Rock and the Client. The contract formed between Kutak Rock and the Client shall be the operational contract between the parties.

XI. ENTIRE CONTRACT

This Agreement constitutes the entire agreement between the parties.

Accepted and Agreed to:

**MYRTLE CREEK IMPROVEMENT
DISTRICT**

KUTAK ROCK LLP

By: _____

By: _____

Its: _____

Its: _____

Date: _____

Date: _____

ATTACHMENT A

KUTAK ROCK LLP CDD EXPENSE REIMBURSEMENT POLICY

The following is Kutak Rock's expense reimbursement policy for community development district representation. This policy applies unless a different arrangement has been negotiated based on the unique circumstances of a particular client or matter.

All expenses are billed monthly. Billings ordinarily reflect expenses for the most recent month, except where there are delays in receiving bills from third party vendors.

Photocopying and Printing. In-house photocopying and printing are charged at \$0.25 per page (black & white) and \$0.50 per page (color). Outside copying is billed as a pass-through of the outside vendor's charges.

Postage. Postage is billed at actual cost.

Overnight Delivery. Overnight delivery is billed at actual cost.

Local Messenger Service. Local messenger service is billed at 44.5 cents per mile pursuant to Section 112.061, Florida Statutes. Should the State increase the mileage allowance specified in Section 112.061, Florida Statutes, Kutak Rock shall, without further action, be entitled to reimbursement at the increased rate.

Computerized Legal Research. Charges for computerized legal research are billed at an amount approximating actual cost.

Travel. Travel (including air fare, rental cars, taxicabs, hotel, meals, tips, etc.) is billed at actual cost. Where air travel is required, coach class is used wherever feasible. Out-of-town mileage is billed at 44.5 cents per mile pursuant to Section 112.061, Florida Statutes. Should the State increase the mileage allowance specified in Section 112.061, Florida Statutes, Kutak Rock shall, without further action, be entitled to reimbursement at the increased rate. Reasonable travel-related expenses for meals, lodging, gratuities, taxi fares, tolls, and parking fees shall also be reimbursed.

Consultants. Unless prior arrangements are made, consultants are ordinarily employed directly by the client. Where consulting or testifying experts are employed by the firm, their charges are passed through with no mark-up. The client is responsible for notifying the firm of any particular billing arrangements or procedures which the client requires of the consulting or testifying experts.

Other Expenses. Other outside expenses, such as court reporters, agency copies, conference calls, etc. are billed at actual cost.

MYRTLE CREEK IMPROVEMENT DISTRICT

**Resolution 2022-01,
Adopting an Amended Budget for FY 2021**

RESOLUTION 2022-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF MYRTLE CREEK IMPROVEMENT DISTRICT ADOPTING AN AMENDED GENERAL FUND BUDGET FOR FISCAL YEAR 2020/2021, PROVIDING FOR APPROPRIATIONS; ADDRESSING CONFLICTS AND SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on August 17, 2020, the Board of Supervisors of Myrtle Creek Improvement District ("**Board**"), adopted Resolution 2020-11 providing for the adoption of the District's Fiscal Year 2020/2021 annual budget ("**Budget**"); and

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

WHEREAS, Chapters 189 and 190, *Florida Statutes*, and Section 3 of Resolution 2020-11 authorize the Board to amend the Budget at any time within Fiscal Year 2020/2021 or within sixty (60) days following the end of the Fiscal Year 2020/2021; and

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

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

1. BUDGET AMENDMENT.

- a. The Board has reviewed the District Manager's proposed amended Budget, copies of which are on file with the office of the District Manager and at the District's Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. The amended Budget attached hereto as **Exhibit A** and incorporated herein by reference as further amended by the Board is hereby adopted in accordance with the provisions of sections 190.008(2)(a) and 189.016(6), *Florida Statutes*; provided, however, that the comparative figures contained in the amended Budget as adopted by the Board (together, "**Adopted Annual Budget**") may be further revised as deemed necessary by the District Manager to further reflect actual revenues and expenditures for Fiscal Year 2020/2021.

- c. The Adopted Annual Budget shall be maintained in the office of the District Manager and the District Records Office and identified as "The Adopted Budget for Myrtle Creek Improvement District for the fiscal year ending September 30, 2021, as amended and adopted by the Board of Supervisors effective November 16, 2021."

2. APPROPRIATIONS. There is hereby appropriated out of the revenues of Myrtle Creek Improvement District, the fiscal year beginning October 1, 2020, and ending September 30, 2021, the sums set forth below, to be raised by special assessments, which sums are deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$
DEBT SERVICE FUND(S)	\$
TOTAL ALL FUNDS	\$

3. CONFLICTS. This Resolution is intended to amend, in part, Resolution 2020-11, which remains in full force and effect except as otherwise provided herein. All terms of Resolution 2020-11 that are not amended by this Resolution apply to the Adopted Annual Budget as if those terms were fully set forth herein. All District resolutions or parts thereof in actual conflict with this Resolution are, to the extent of such conflict, superseded and repealed.

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

- 5. EFFECTIVE DATE.** This Resolution shall take effect as of November 16, 2021.

Introduced, considered favorably, and adopted this 16th day of November, 2021.

ATTEST:

MYRTLE CREEK IMPROVEMENT DISTRICT

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A
Amended Fiscal Year 2020/2021 Budget

Myrtle Creek Improvement District
FY 2021 Proposed Revised O&M Budget

	Actual Through 09/30/2021	FY 2021 Adopted Budget	FY 2021 Proposed Revised Budget
<u>Revenues</u>			
On-Roll Assessments	\$ 861,956.31	\$ 858,801.80	\$ 858,801.80
Off-Roll Assessments	1,588.52	-	-
Developer Contributions	58,605.77	52,496.00	52,496.00
Other Income & Other Financing Sources	40,482.44	-	-
Net Revenues	\$ 962,633.04	\$ 911,297.80	\$ 911,297.80
<u>General & Administrative Expenses</u>			
Legislative			
Supervisor Fees	\$ 10,400.00	\$ 12,000.00	\$ 12,000.00
Financial & Administrative			
Public Officials' Liability Insurance	3,498.00	4,000.00	4,000.00
Trustee Services	7,436.91	10,000.00	10,000.00
Management	40,833.28	40,000.00	40,833.28
District Engineering	8,663.10	10,000.00	10,000.00
Dissemination Agent	1,500.00	7,000.00	7,000.00
Property Appraiser	1,443.00	2,000.00	2,000.00
District Counsel	22,080.18	25,000.00	25,000.00
Assessment Administration	7,500.00	7,500.00	7,500.00
Reamortization Schedules	-	250.00	250.00
Audit	3,625.00	4,000.00	4,000.00
Arbitrage Calculation	-	900.00	900.00
Travel and Per Diem	75.37	300.00	300.00
Telephone	-	50.00	50.00
Postage & Shipping	172.76	1,000.00	1,000.00
Copies	-	2,000.00	2,000.00
Legal Advertising	4,080.01	6,500.00	6,500.00
Miscellaneous	427.12	12,000.00	12,000.00
Property Taxes	2,147.39	150.00	2,200.00
Web Site Maintenance	2,700.00	2,700.00	2,700.00
Holiday Decorations	500.00	1,250.00	1,250.00
Dues, Licenses, and Fees	175.00	175.00	175.00
Total General & Administrative Expenses	\$ 117,257.12	\$ 148,775.00	\$ 151,658.28

Myrtle Creek Improvement District
FY 2021 Proposed Revised O&M Budget

	Actual Through 09/30/2021	FY 2021 Adopted Budget	FY 2021 Proposed Revised Budget
<u>Field Operations</u>			
Electric Utility Services			
Electric	\$ 1,159.07	\$ 1,500.00	\$ 1,500.00
Entry Lighting	271.23	500.00	500.00
Water-Sewer Combination Services			
Water Reclaimed	27,521.25	25,000.00	27,600.00
Stormwater Control			
Aquatic Contract	3,900.00	4,000.00	4,000.00
Lake/Pond Repair Reserve	-	5,000.00	5,000.00
Other Physical Environment			
General Liability Insurance	4,007.00	4,500.00	4,500.00
Property & Casualty Insurance	-	1,700.00	1,700.00
Auto Insurance	-	500.00	500.00
Irrigation Repairs			
District Irrigation Repairs	37,390.14	30,000.00	37,400.00
Wellspring Irrigation Repairs	5,279.51	5,000.00	5,300.00
Landscaping Maintenance & Material			
District Landscaping	205,650.00	205,650.00	205,650.00
Gateway Road Landscaping	473.88	473.88	473.88
Wellspring Landscaping	32,496.00	32,496.00	32,496.00
Other Landscape Maintenance	-	-	-
Tree Trimming	25,900.00	40,000.00	40,000.00
Flower & Plant Replacement			
District Flower & Plant Replacement	127,628.60	50,000.00	128,000.00
Wellspring Flower & Plant Replacement	14,118.16	10,000.00	15,000.00
Contingency	4,899.99	103,372.90	5,000.00
Pest Control	2,810.00	2,810.00	2,810.00
Hurricane Cleanup	-	50,000.00	50,000.00
Wellspring Blvd./Performance Drive Expenses			
WSPD - Lighting	422.18	500.00	500.00
WSPD - Miscellaneous	694.44	3,500.00	3,500.00
WSPD - Water Reclaimed	4,472.57	1,000.00	1,000.00

Myrtle Creek Improvement District
FY 2021 Proposed Revised O&M Budget

	Actual Through 09/30/2021	FY 2021 Adopted Budget	FY 2021 Proposed Revised Budget
Interchange Maintenance Expenses			
IME - Aquatics Maintenance	3,156.36	3,339.00	3,339.00
IME - Irrigation Repairs	2,289.04	9,450.00	9,450.00
IME - Landscaping	79,885.79	76,358.52	80,000.00
IME - Lighting	740.20	1,575.00	1,575.00
IME - Miscellaneous	3,728.26	1,575.00	3,750.00
IME - Water Reclaimed	585.75	2,362.50	2,362.50
New Operational Field Expenses			
Trail Repair	1,257.00	15,000.00	15,000.00
Crosswalk Improvements	-	-	-
Road & Street Facilities			
Entry and Wall Maintenance	-	10,000.00	6,373.14
Streetlights	12,920.12	15,000.00	15,000.00
Parks & Recreation			
Personnel Leasing Agreement	36,000.12	36,000.00	36,000.00
Reserves			
Infrastructure Capital Reserve	20,000.00	20,000.00	20,000.00
Interchange Maintenance Reserve	2,360.00	2,360.00	2,360.00
Total Field Operations Expenses	\$ 662,016.66	\$ 770,522.80	\$ 767,639.52
Total Expenses	\$ 779,273.78	\$ 919,297.80	\$ 919,297.80
Income (Loss) from Operations	\$ 183,359.26	\$ (8,000.00)	\$ (8,000.00)
Other Income (Expense)			
Interest Income	\$ 685.14	\$ 8,000.00	\$ 8,000.00
Total Other Income (Expense)	\$ 685.14	\$ 8,000.00	\$ 8,000.00
Net Income (Loss)	\$ 184,044.40	\$ -	\$ -

MYRTLE CREEK IMPROVEMENT DISTRICT

Memo for Wastewater and Stormwater Need Analysis

MEMORANDUM

To: District Manager

From: Hopping Green & Sams P.A.

RE: Wastewater and Stormwater Needs Analysis

During the 2021 legislative session sections 403.9301 and 403.9302, Florida Statutes, were enacted requiring local governments to perform a 20-year needs analysis of certain wastewater and stormwater services or systems. Subject special districts are required to complete this analysis by June 30, 2022, and every five years thereafter. This memorandum answers basic questions regarding these new statutory provisions and requests that District Managers seek authorization for staff to solicit proposals to complete the required study as appropriate. We expect the services necessary to complete the required analysis to be exempt from competitive solicitation requirements as a planning or study activity below the statutory threshold of \$35,000. §§ 287.055, 287.017, Fla. Stat. Thus, as deemed appropriate and in the best interests of the subject district, districts may elect to utilize the services of existing engineering or other professionals currently under contract or may seek additional proposals for completion of the required needs analysis.

Which special districts are required to complete a needs analysis under section 403.9301 and 403.9302, Florida Statutes?

Special districts providing “wastewater services” or a “stormwater management program or stormwater management system” must complete a needs analysis.¹

What constitutes “wastewater services”?

Wastewater services means providing service to pipelines or conduits, pumping stations, and force mains and associated facilities used for collecting or conducting wastes to an ultimate point for treatment or disposal or to a plant or other works used for the purpose of treating, stabilizing, or holding wastewater principally from dwellings, business buildings, institutions, and sanitary wastewater or sewage treatment plants.

¹ Counties, municipalities, and special districts located in a “rural area of opportunity” may be exempt from the requirements of sections 403.9301 and 403.9302, Florida Statutes, if compliance would create an undue economic hardship. This includes:

- *Northwest Rural Area of Opportunity:* Calhoun, Franklin, Gadsden, Gulf, Holmes, Jackson, Liberty, Wakulla, and Washington counties, and the area within the city limits of Freeport and Walton County north of the Choctawhatchee Bay and intercoastal waterway.
- *South Central Rural Area of Opportunity:* DeSoto, Glades, Hardee, Hendry, Highlands, and Okeechobee counties, and the cities of Pahokee, Belle Glade, and South Bay (Palm Beach County), and Immokalee (Collier County).
- *North Central Rural Area of Opportunity:* Baker, Bradford, Columbia, Dixie, Gilchrist, Hamilton, Jefferson, Lafayette, Levy, Madison, Putnam, Suwannee, Taylor, and Union counties.

What constitutes “stormwater management program or stormwater management system”?

“Stormwater management program” means an institutional strategy for stormwater management, including urban, agricultural, and other stormwater. “Stormwater Management System” means a system which is designed and constructed or implemented to control discharges which are necessitated by rainfall events, incorporating methods to collect, convey, store, absorb, inhibit, treat, use, or reuse water to prevent or reduce flooding, overdrainage, environmental degradation and water pollution or otherwise affect the quantity and quality of discharges from the system.

What must the needs analysis for these services or systems include?

- A detailed description of associated facilities;
- The number of current and projected residents served calculated in 5-year increments;
- The current and projected service area;
- The current and projected cost of providing services calculated in 5-year increments;
- The estimated remaining useful life of each facility or its major components;
- The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components;
- The district’s plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the district expects to close any projected funding gap.
- The Office of Economic and Demographic Research has [templates and other resources and guidance](#) under development on its website to assist in completion of this required analysis.

When must the needs analysis required be complete?

The 20-year needs analysis must be completed by June 30, 2022.

What happens to the needs analysis once it is complete?

The complete needs analysis and associated methodology and supporting data must be submitted to the county within which the largest portion of the subject district facilities are located. Each county must then compile all analyses submitted to it (from special districts, municipalities, and the county itself) into a single document that must be filed with the Department of Environmental Protection and Office of Economic and Demographic Research by July 31, 2022 and every five years thereafter. The Office of Economic and Demographic research is required to evaluate the compiled documents for purposes of developing a statewide analysis that will include an analysis of the expenditures necessary to repair, replace, and expand water-related infrastructure.

MYRTLE CREEK IMPROVEMENT DISTRICT

**Operation and Maintenance Expenditures Paid in
September & October 2021 in an amount totaling\$158,661.44**

MYRTLE CREEK IMPROVEMENT DISTRICT

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

Operation and Maintenance Expenditures For Board Approval

Attached please find the check register listing Operations and Maintenance expenditures paid from September 1, 2021 through October 31, 2021. This does not include expenditures previously approved by the Board.

The total items being presented: **\$158,661.44**

Approval of Expenditures:

_____ Chairman

_____ Vice Chairman

_____ Assistant Secretary

Myrtle Creek Improvement District
AP Check Register (Current by Bank)
Check Dates: 9/1/2021 to 10/31/2021

Check No.	Date	Status*	Vendor ID	Payee Name	Amount
BANK ID: SUN - CITY NATIONAL BANK					001-101-0000-00-01
4000	9/01/21		BCID	Boggy Creek Improv. District	\$44.50
4001	9/01/21		JLYNAU	John Peter Lynaugh	\$200.00
4002	9/01/21		KSCHOL	Kyle Scholl	\$200.00
4003	9/01/21		KSHENA	Kamalakar Shenai	\$400.00
4004	9/01/21		LDASIL	Lionel R. Dasilva	\$200.00
4005	9/01/21		LEED	arsha Leed	\$200.00
4006	9/01/21		ORLSEN	Orlando Sentinel	\$522.50
4007	9/01/21		PFMGC	PFM Group Consulting	\$3,601.34
4008	9/20/21		AWC	Aquatic Weed Control, Inc.	\$325.00
4009	9/20/21		CEPRA	Cepra Landscape	\$19,845.50
4010	9/20/21		DONMC	Donald W. McIntosh Associates	\$837.75
4011	9/20/21		HGS	Hopping Green & Sams	\$1,631.28
4012	9/20/21		TRUSTE	US Bank as Trustee for Myrtle	\$1,402.03
4013	9/20/21		VGLOBA	VGlobalTech	\$125.00
4014	9/27/21		BERMAN	Berman Construction	\$3,000.01
4015	9/27/21		CEPRA	Cepra Landscape	\$18,996.10
4016	9/27/21		EGIS	Egis Insurance Advisors LLC	\$7,767.00
4017	9/27/21		FAC	Fire Ant Control	\$1,405.00
4018	9/27/21		VGLOBA	VGlobalTech	\$125.00
4019	10/06/21		BCID	Boggy Creek Improv. District	\$45.25
4020	10/06/21		BERMAN	Berman Construction	\$3,000.01
4021	10/06/21		CEPRA	Cepra Landscape	\$7,725.20
4022	10/06/21		DONMC	Donald W. McIntosh Associates	\$256.50
4023	10/06/21		HGS	Hopping Green & Sams	\$1,145.61
4024	10/06/21		JLYNAU	John Peter Lynaugh	\$200.00
4025	10/06/21		KSCHOL	Kyle Scholl	\$200.00
4026	10/06/21		KSHENA	Kamalakar Shenai	\$200.00
4027	10/06/21		LDASIL	Lionel R. Dasilva	\$200.00
4028	10/06/21		LEED	arsha Leed	\$200.00
4029	10/06/21		ORLSEN	Orlando Sentinel	\$248.75
4030	10/06/21		PFMGC	PFM Group Consulting	\$11,065.96
4031	10/21/21		AWC	Aquatic Weed Control, Inc.	\$325.00
4032	10/21/21		BERMAN	Berman Construction	\$3,000.01
4033	10/21/21		CEPRA	Cepra Landscape	\$20,653.75
4034	10/21/21		DEO	Dept. of Economic Opportunity	\$175.00
4035	10/21/21		DONMC	Donald W. McIntosh Associates	\$726.35
4036	10/21/21		TRUSTE	US Bank as Trustee for Myrtle	\$9,255.06
4037	10/27/21		PFMGC	PFM Group Consulting	\$3,624.53

BANK SUN REGISTER TOTAL: \$123,074.99

GRAND TOTAL : \$123,074.99

September Activity	
59,425.98	Sep. checks 4000-4011, 4013-4018
1,402.03	Sep. check 4012 for Debt Service
22,360.00	FY 2021 reserve transfers
125.00	Check re-order
5,409.28	PA 507 - OUC paid online
6,945.47	PA 508 - Aug. ICM due to Boggy Creek
95,667.76	Total cash spent
94,265.73	O&M cash spent

October Activity	
52,991.92	Oct. checks 4019-4035, 4037
9,255.06	Oct. check 4036 for Debt Service
8,371.31	PA 510 - Sep. ICM due to Boggy Creek
3,032.48	PA 511 - OUC paid online
73,650.77	Total cash spent
64,395.71	O&M cash spent

* Check Status Types: "P" - Printed ; "M" - Manual ; "V" - Void (Vid Date) ; "A" - Application ; "E" - EFT

** Denotes broken check sequence.

MYRTLE CREEK IMPROVEMENT DISTRICT

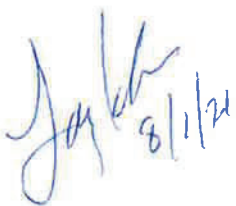
Payment Authorization #501

7/30/2021

Item No.	Payee	Invoice Number	General Fund
1	Cepira Landscape June MI and Repairs	26427	\$ 1,130.00
2	PFM Group Consulting June Billable Expenses	116267	\$ 6.91
	DM Fee: July 2021	DM-07-2021-33	\$ 3,541.67
	June Reimbursables	OE-EXP-07-29	\$ 13.91
3	Supervisor Fees - 07/20/2021 Meeting Marsha Leed	--	\$ 200.00
	Kam Shenai	--	\$ 200.00
	John Lynaugh	--	\$ 200.00
	Bob da Silva	--	\$ 200.00
4	VGlobalTech Quarter 2 ADA Audit	2805	\$ 300.00
	July Website Maintenance	2893	\$ 125.00
TOTAL			\$ 5,917.49


Secretary/Assistant Secretary


Chairperson


8/1/21

RECEIVED

By Amanda Lane at 1:11 pm, Aug 09, 2021

MYRTLE CREEK IMPROVEMENT DISTRICT

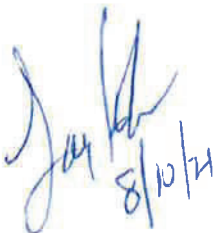
Payment Authorization #502

8/6/2021

Item No.	Payee	Invoice Number	General Fund
1	Aquatic Weed Control August Waterway Service	61544	\$ 325.00
2	Berman Construction August Administrator & Irrigation Specialist	13830	\$ 3,000.01
3	Cepa Landscape Enhancement and Irrigation	26845	\$ 124,478.60
	July Irrigation Repairs	26863	\$ 1,610.20
	August Landscape Maintenance	26974	\$ 17,137.50
4	Donald W McIntosh Associates Engineering Services Through 07/16/2021	41407	\$ 587.50
5	DWC Outdoors & Hauling Tree Pruning	663	\$ 25,900.00
6	Hopping Green & Sams General Counsel Through 06/30/2021	124135	\$ 1,929.02
7	Orlando Sentinel Legal Advertising on 07/20/2021	OSC39478989	\$ 245.00
TOTAL			\$ 175,212.83


Secretary/Assistant Secretary


Chairperson



RECEIVED

By Amanda Lane at 1:34 pm, Aug 16, 2021

MYRTLE CREEK IMPROVEMENT DISTRICT

Funding Request #094

8/6/2021

Item No.	Payee	Invoice Number	General Fund
1	Cepira Landscape Wellspring August Landscaping	26974	\$ 2,708.00
2	Donald W McIntosh Associates Wellspring Engineering Services Through 07/16/2021	41406	\$ 187.50
TOTAL			\$ 2,895.50

Amanda Lane

From: Larry Kaufmann <lkaufmann@tavistock.com>
Sent: Sunday, August 8, 2021 3:32 PM
To: Amanda Lane; Damon Ventura; AccountsPayable
Subject: RE: Myrtle Creek - FR #94
Attachments: MCID FR #094.pdf

ALERT: This message is from an external source. **BE CAUTIOUS** before clicking any link or attachment

MCID FR #94 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, August 6, 2021 6:15 PM
To: Damon Ventura <dventura@tavistock.com>; AccountsPayable <accountspayable@tavistock.com>
Cc: Larry Kaufmann <lkaufmann@tavistock.com>
Subject: Myrtle Creek - FR #94

EXTERNAL E-MAIL

Please see attached for Myrtle Creek FR #94 for \$2,895.50.

Amanda Lane
Assistant Chief District Accountant

PFM Group Consulting LLC
LaneA@pfm.com | web pfm.com
phone 407.723.5900 (direct phone 407.723.5925) | fax 407.723.5901
3501 Quadrangle Blvd., Ste. 270 | Orlando, FL 32817
(New address as of July 29, 2021)

MYRTLE CREEK IMPROVEMENT DISTRICT

Payment Authorization #504

8/20/2021

Item No.	Payee	Invoice Number	General Fund
1	Orlando Sentinel Legal Advertising on 07/30/2021 & 08/06/2021 (Ad: 6988038)	OSC40490916	\$ 522.50
2	PFM Group Consulting July Billable Expenses DM Fee: August 2021 July Reimbursables	116544 DM-08-2021-33 OE-EXP-08-26	\$ 39.35 \$ 3,541.67 \$ 20.32
3	Supervisor Fees - 08/17/2021 Meeting Marsha Leed Kam Shenai John Lynaugh Kyle Scholl Bob da Silva	-- -- -- -- --	\$ 200.00 \$ 200.00 \$ 200.00 \$ 200.00 \$ 200.00
TOTAL			\$ 5,123.84



Secretary/Assistant Secretary



Chairperson

RECEIVED

By Amanda Lane at 9:11 am, Aug 24, 2021



MYRTLE CREEK IMPROVEMENT DISTRICT

Funding Request #095

8/20/2021

Item No.	Payee	Invoice Number	General Fund
1	Boggy Creek Improvement District Reimbursement for Construction-Related Legal Advertising on Req 205	OSC40490253	\$ 44.50
TOTAL			\$ 44.50

Amanda Lane

From: Larry Kaufmann <lkaufmann@tavistock.com>
Sent: Saturday, August 21, 2021 9:03 AM
To: Amanda Lane
Cc: Damon Ventura
Subject: RE: Myrtle Creek - FR #95

ALERT: This message is from an external source. **BE CAUTIOUS** before clicking any link or attachment

MCID FR #95 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, August 20, 2021 1:49 PM
To: Damon Ventura <dventura@tavistock.com>; AccountsPayable <accountspayable@tavistock.com>
Cc: Larry Kaufmann <lkaufmann@tavistock.com>
Subject: Myrtle Creek - FR #95

EXTERNAL E-MAIL

Please see attached for Myrtle Creek FR #95 for \$44.50.

Amanda Lane
Assistant Chief District Accountant

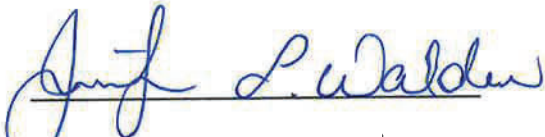
PFM Group Consulting LLC
LaneA@pfm.com | web pfm.com
phone 407.723.5900 (**direct phone 407.723.5925**) | fax 407.723.5901
3501 Quadrangle Blvd., Ste. 270 | Orlando, FL 32817
(**New address as of July 29, 2021**)

MYRTLE CREEK IMPROVEMENT DISTRICT

Payment Authorization #505

8/27/2021

Item No.	Payee	Invoice Number	General Fund
1	Hopping Green & Sams General Counsel Through 07/31/2021	124642	\$ 1,631.28
2	VGlobalTech August Website Maintenance	2974	\$ 125.00
TOTAL			\$ 1,756.28


Secretary/Assistant Secretary


Chairperson



Myrtle Creek Improvement District
c/o PFM Group Consulting
3501 Quadrangle Boulevard, Ste. 270
Orlando, FL 32817
LaneA@pfm.com // (407) 723-5925

RECEIVED

By Amanda Lane at 9:27 am, Sep 15, 2021

MYRTLE CREEK IMPROVEMENT DISTRICT

Payment Authorization #506

9/3/2021

Item No.	Payee	Invoice Number	General Fund
1	Aquatic Weed Control September Waterway Service	62567	\$ 325.00
2	Cepra Landscape September Landscape Maintenance	ORL67	\$ 17,137.50
3	Deluxe Corporation Check Reorder	420454	\$ 125.00
4	Donald W McIntosh Associates Engineering Services Through 08/13/2021	41515	\$ 319.00
TOTAL			\$ 17,906.50


Secretary/Assistant Secretary


Chairperson


Myrtle Creek Improvement District
c/o PFM Group Consulting
3501 Quadrangle Boulevard, Ste. 270
Orlando, FL 32817
LaneA@pfm.com // (407) 723-5925

RECEIVED

By Amanda Lane at 9:27 am, Sep 15, 2021

MYRTLE CREEK IMPROVEMENT DISTRICT

Funding Request #096

9/3/2021

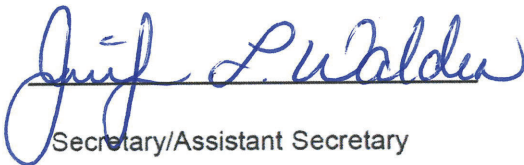
Item No.	Payee	Invoice Number	General Fund
1	Cepira Landscape Wellspring September Landscaping	ORL67	\$ 2,708.00
2	Donald W McIntosh Associates Wellspring Engineering Services Through 08/13/2021	41514	\$ 518.75
TOTAL			\$ 3,226.75

MYRTLE CREEK IMPROVEMENT DISTRICT

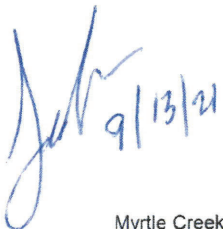
Payment Authorization #507

9/10/2021

Item No.	Payee	Invoice Number	General Fund
1	Fire Ant Control Fire Ant Control	14461	\$ 1,405.00
2	OUC Service 08/03/2021 - 09/01/2021	Acct: 4782400001	\$ 5,409.28
TOTAL			\$ 6,814.28


Secretary/Assistant Secretary


Chairperson


9/13/21

Myrtle Creek Improvement District
c/o PFM Group Consulting
3501 Quadrangle Boulevard, Ste. 270
Orlando, FL 32817
LaneA@pfm.com // (407) 723-5925

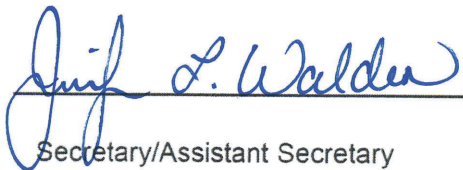
Received via email on Sunday, September 26, 2021 - ALane

MYRTLE CREEK IMPROVEMENT DISTRICT

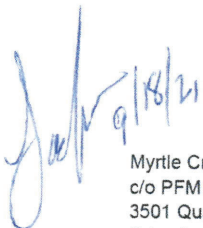
Payment Authorization #508

9/17/2021

Item No.	Payee	Invoice Number	General Fund
1	Boggy Creek Improvement District August ICM Expenses	ICM2021-11	\$ 6,945.47
2	Cepira Landscape August MI and Repairs	ORL46	\$ 1,858.60
3	Egis Insurance & Risk Advisors FY 2022 Insurance	14104	\$ 7,767.00
4	VGlobalTech September Website Maintenance	3058	\$ 125.00
TOTAL			\$ 16,696.07


Secretary/Assistant Secretary


Chairperson



Myrtle Creek Improvement District
c/o PFM Group Consulting
3501 Quadrangle Boulevard, Ste. 270
Orlando, FL 32817
LaneA@pfm.com // (407) 723-5925

Received via email on Sunday, September 26, 2021 - ALane

MYRTLE CREEK IMPROVEMENT DISTRICT

Funding Request #097

9/17/2021

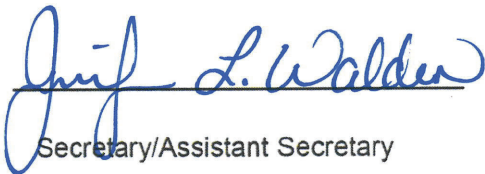
Item No.	Payee	Invoice Number	General Fund
1	Boggy Creek Improvement District Reimbursement for Construction-Related Legal Advertising on Req 208	OSC41825160	\$ 45.25
2	Cepira Landscape Wellspring A & B Inspections and Repairs	ORL46	\$ 860.00
TOTAL			\$ 905.25

MYRTLE CREEK IMPROVEMENT DISTRICT

Payment Authorization #509

9/24/2021

Item No.	Payee	Invoice Number	General Fund
1	Berman Construction September Administrator & Irrigation Specialist	14676	\$ 3,000.01
2	Cepra Landscape June Inspections and Repairs	25994	\$ 4,157.20
3	Supervisor Fees - 09/21/2021 Meeting		
	Marsha Leed	--	\$ 200.00
	Kam Shenai	--	\$ 200.00
	John Lynaugh	--	\$ 200.00
	Kyle Scholl	--	\$ 200.00
	Bob da Silva	--	\$ 200.00
TOTAL			\$ 8,157.21


Secretary/Assistant Secretary


Chairperson


9/27/21

Myrtle Creek Improvement District
c/o PFM Group Consulting
3501 Quadrangle Boulevard, Ste. 270
Orlando, FL 32817
LaneA@pfm.com // (407) 723-5925

RECEIVED

By Amanda Lane at 1:23 pm, Oct 05, 2021

MYRTLE CREEK IMPROVEMENT DISTRICT

Payment Authorization #510

10/1/2021

Item No.	Payee	Invoice Number	General Fund	Fiscal Year
1	Boggy Creek Improvement District September ICM Expenses	ICM2021-12	\$ 8,371.31	FY 2021
2	Cepira Landscape October Landscape Maintenance	ORL343	\$ 17,945.75	FY 2022
3	Donald W McIntosh Associates Engineering Services Through 09/10/2021	41629	\$ 256.50	FY 2021
4	Hopping Green & Sams General Counsel Through 08/31/2021	-- 125214	\$ 1,145.61	FY 2021
5	Orlando Sentinel Legal Advertising on 09/14/2021 (Ad: 7038058)	-- OSC42469142	\$ 248.75	FY 2021
6	PFM Group Consulting DM Fee: September 2021 FY 2022 Tax Roll August Reimbursables	DM-09-2021-34 FY22-TR-0020 OE-EXP-09-28	\$ 3,541.63 \$ 7,500.00 \$ 24.33	FY 2021 FY 2022 FY 2021

TOTAL \$ 39,033.88

13,588.13	FY 2021
25,445.75	FY 2022

Rhonda McLean

Secretary/Assistant Secretary

L. McIntosh

Chairperson

Myrtle Creek Improvement District
c/o PFM Group Consulting
3501 Quadrangle Boulevard, Ste. 270
Orlando, FL 32817
LaneA@pfm.com // (407) 723-5925

RECEIVED

By Amanda Lane at 1:23 pm, Oct 05, 2021

MYRTLE CREEK IMPROVEMENT DISTRICT

Funding Request #099

10/1/2021

Item No.	Payee	Invoice Number	General Fund	Fiscal Year
1	Cepra Landscape Wellspring October Landscaping	ORL343	\$ 2,708.00	FY 2022
2	Donald W McIntosh Associates Wellspring Engineering Services Through 09/10/2021	41628	\$ 726.35	FY 2021
TOTAL			\$ 3,434.35	
			726.35	FY 2021
			2,708.00	FY 2022

Amanda Lane

From: Larry Kaufmann <lkaufmann@tavistock.com>
Sent: Saturday, October 2, 2021 10:06 AM
To: Amanda Lane; Damon Ventura; AccountsPayable
Subject: RE: Myrtle Creek - FR #99
Attachments: MCID FR #099.pdf

ALERT: This message is from an external source. **BE CAUTIOUS** before clicking any link or attachment

MCID FR #99 is approved for processing.

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

From: Amanda Lane <lanea@pfm.com>
Sent: Saturday, October 2, 2021 9:59 AM
To: Damon Ventura <dventura@tavistock.com>; AccountsPayable <accountspayable@tavistock.com>
Cc: Larry Kaufmann <lkaufmann@tavistock.com>
Subject: Myrtle Creek - FR #99

EXTERNAL E-MAIL

Please see attached for Myrtle Creek FR #99 for \$3,434.35.

Amanda Lane
Assistant Chief District Accountant

PFM Group Consulting LLC
LaneA@pfm.com | web pfm.com
phone 407.723.5900 (direct phone 407.723.5925) | fax 407.723.5901
3501 Quadrangle Blvd., Ste. 270 | Orlando, FL 32817
(New address as of July 29, 2021)

MYRTLE CREEK IMPROVEMENT DISTRICT

Payment Authorization #511

10/8/2021

Item No.	Payee	Invoice Number	General Fund	Fiscal Year
1	Aquatic Weed Control October Waterway Service	63641	\$ 325.00	FY 2022
2	Berman Construction October Administrator & Irrigation Specialist	15107	\$ 3,000.01	FY 2022
3	Department of Economic Opportunity FY 2022 Special District Fee	84700	\$ 175.00	FY 2022
4	OUC Acct: 4782400001 ; Service 09/01/2021 - 10/01/2021	--	\$ 3,032.48	FY 2021

TOTAL \$ 6,532.49

3,032.48	FY 2021
3,500.01	FY 2022


Secretary/Assistant Secretary


Chairperson


10/10/21

Myrtle Creek Improvement District
c/o PFM Group Consulting
3501 Quadrangle Boulevard, Ste. 270
Orlando, FL 32817
LaneA@pfm.com // (407) 723-5925

RECEIVED OCT 19 2021

MYRTLE CREEK IMPROVEMENT DISTRICT


Payment Authorization #512

10/22/2021


Item No.	Payee	Invoice Number	General Fund	Fiscal Year
1	PFM Group Consulting			
	Billable Expenses	117030	\$ 39.00	FY 2021
	Billable Expenses	117477	\$ 37.66	FY 2021
	DM Fee: October 2021	DM-10-2021-34	\$ 3,541.67	FY 2022
	September Reimbursables	OE-EXP-10-28	\$ 6.20	FY 2021

TOTAL \$ 3,624.53

82.86	FY 2021
3,541.67	FY 2022



Secretary/Assistant Secretary



Chairperson



10/23/21

Myrtle Creek Improvement District
c/o PFM Group Consulting
3501 Quadrangle Boulevard, Ste. 270
Orlando, FL 32817
LaneA@pfm.com // (407) 723-5925

RECEIVED

By Amanda Lane at 8:26 am, Oct 25, 2021

MYRTLE CREEK IMPROVEMENT DISTRICT

**Work Authorization/Proposed Services
*(if applicable)***

November 4, 2021

August

hardscape



Date of proposal: November 4, 2021

Client: CDD

Project: Myrtle Creek Improvement District

Scope: Holiday Décor

Berman proposes the following scope of work and specifications:

- A. Holiday Décor** - Supply all materials, equipment, and labor to install all holiday décor at Lake Nona Boulevard and Narcoossee Road entrance.

This proposal includes four 24" wreaths and two 48" sprays. Includes installation, fluffing of all greenery, delivery, attaching ribbons, and the take down once holidays are over.

Total Cost \$600.00

Estimated Time of Completion- Work will be completed by November 25, 2021

Payment Schedule: Upon Completion

Additional Notes:

Berman Construction State of Florida CGC # 1518721

As discussed with the client, site damages and any further damages, after completion, are the responsibility of the client. If any dispute arises as a result of this contract, then parties agree to seek binding arbitration as outlined by State of FL contracting policies. Berman Property Maintenance & Construction/ Berman Construction LLC is not responsible for damage to personal property as a result of accepted construction practices and such was not caused from negligent behavior or practices.

Revision and Approval Policy: Please contact our office upon receipt and approval of this contract, and any questions you might have. Due to availability and cost of material at this time, this proposal is only valid for 14 days, starting on the date of the proposal. Should you accept the terms outlined above please sign below and return. We can then schedule your services at that time. This proposal will become binding once executed by both parties.

Agent for owner (print name and signature)

Berman Property Maintenance & Construction
By, Martin Berman, Chairman & Chief Executive Officer

MYRTLE CREEK IMPROVEMENT DISTRICT

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

Myrtle Creek Improvement District
Statement of Financial Position
As of 10/31/2021

	General Fund	Debt Service	Capital Projects Fund	General Long-Term Debt	Total
<u>Assets</u>					
<u>Current Assets</u>					
General Checking Account	\$418,217.10				\$418,217.10
Money Market Account	68,808.18				68,808.18
State Board of Administration	3,999.46				3,999.46
Accounts Receivable - Due from Developer	109.40				109.40
Assessments Receivable	857,281.92				857,281.92
Deposits	4,300.00				4,300.00
General Reserve	190,937.55				190,937.55
Assessments Receivable		\$1,336,385.90			1,336,385.90
Due From Other Funds		9,255.06			9,255.06
Debt Service Reserve		333,201.65			333,201.65
Revenue		871,683.79			871,683.79
Prepayment		5,962.69			5,962.69
Sinking Fund A2 Bond		20,000.03			20,000.03
Accounts Receivable - Due from Developer			\$57.25		57.25
Acquisition/Construction			401,927.67		401,927.67
Total Current Assets	\$1,543,653.61	\$2,576,489.12	\$401,984.92	\$0.00	\$4,522,127.65
<u>Investments</u>					
Amount Available in Debt Service Funds				\$1,230,848.16	\$1,230,848.16
Amount To Be Provided				15,274,151.84	15,274,151.84
Total Investments	\$0.00	\$0.00	\$0.00	\$16,505,000.00	\$16,505,000.00
Total Assets	\$1,543,653.61	\$2,576,489.12	\$401,984.92	\$16,505,000.00	\$21,027,127.65
<u>Liabilities and Net Assets</u>					
<u>Current Liabilities</u>					
Accounts Payable	\$9,392.81				\$9,392.81
Due To Other Governmental Units	7,198.14				7,198.14
Deferred Revenue	857,281.92				857,281.92
Deferred Revenue		\$1,336,385.90			1,336,385.90
Accounts Payable			\$57.25		57.25
Deferred Revenue			57.25		57.25
Total Current Liabilities	\$873,872.87	\$1,336,385.90	\$114.50	\$0.00	\$2,210,373.27
<u>Long Term Liabilities</u>					
Revenue Bonds Payable - Long-Term				\$16,505,000.00	\$16,505,000.00
Total Long Term Liabilities	\$0.00	\$0.00	\$0.00	\$16,505,000.00	\$16,505,000.00
Total Liabilities	\$873,872.87	\$1,336,385.90	\$114.50	\$16,505,000.00	\$18,715,373.27
<u>Net Assets</u>					
Net Assets, Unrestricted	\$724,162.81				\$724,162.81
Current Year Net Assets - General Government	(54,382.07)				(54,382.07)
Net Assets, Unrestricted		\$1,240,103.22			1,240,103.22
Current Year Net Assets, Unrestricted		0.00			0.00
Net Assets, Unrestricted			\$401,927.67		401,927.67
Current Year Net Assets, Unrestricted			(57.25)		(57.25)
Total Net Assets	\$669,780.74	\$1,240,103.22	\$401,870.42	\$0.00	\$2,311,754.38
Total Liabilities and Net Assets	\$1,543,653.61	\$2,576,489.12	\$401,984.92	\$16,505,000.00	\$21,027,127.65

Myrtle Creek Improvement District
Statement of Activities
As of 10/31/2021

	General Fund	Debt Service	Capital Projects Fund	General Long-Term Debt	Total
<u>Revenues</u>					
Developer Contributions	\$2,708.00				\$2,708.00
Total Revenues	<u>\$2,708.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,708.00</u>
<u>Expenses</u>					
Public Officials' Liability Insurance	\$3,620.00				\$3,620.00
Trustee Services	7,113.66				7,113.66
Management	3,541.67				3,541.67
Assessment Administration	7,500.00				7,500.00
Legal Advertising	248.75				248.75
Web Site Maintenance	125.00				125.00
Dues, Licenses, and Fees	175.00				175.00
Aquatic Contract	325.00				325.00
General Liability Insurance	4,147.00				4,147.00
Landscaping Maintenance & Material	20,693.24				20,693.24
IME - Aquatics Maintenance	263.03				263.03
IME - Landscaping	6,363.21				6,363.21
Personnel Leasing Agreement	3,000.01				3,000.01
Legal Advertising			\$57.25		57.25
Total Expenses	<u>\$57,115.57</u>	<u>\$0.00</u>	<u>\$57.25</u>	<u>\$0.00</u>	<u>\$57,172.82</u>
<u>Other Revenues (Expenses) & Gains (Losses)</u>					
Interest Income	\$25.50				\$25.50
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$25.50</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$25.50</u>
Change In Net Assets	(\$54,382.07)	\$0.00	(\$57.25)	\$0.00	(\$54,439.32)
Net Assets At Beginning Of Year	<u>\$724,162.81</u>	<u>\$1,240,103.22</u>	<u>\$401,927.67</u>	<u>\$0.00</u>	<u>\$2,366,193.70</u>
Net Assets At End Of Year	<u><u>\$669,780.74</u></u>	<u><u>\$1,240,103.22</u></u>	<u><u>\$401,870.42</u></u>	<u><u>\$0.00</u></u>	<u><u>\$2,311,754.38</u></u>

Myrtle Creek Improvement District
 Budget to Actual
 For the Month Ending 10/31/2021

	Actual	Budget	Variance	FY 2022 Adopted Budget
<u>Revenues</u>				
On-Roll Assessments	\$ -	\$ 71,566.82	\$ (71,566.82)	\$ 858,801.80
Developer Contributions	2,708.00	5,026.63	(2,318.63)	60,319.50
Carryforward Revenue	465,953.36	7,047.11	458,906.25	84,565.28
Net Revenues	\$ 468,661.36	\$ 83,640.56	\$ 385,020.80	\$ 1,003,686.58
<u>General & Administrative Expenses</u>				
Legislative				
Supervisor Fees	\$ -	\$ 1,000.00	\$ (1,000.00)	\$ 12,000.00
Financial & Administrative				
Public Officials' Liability Insurance	3,620.00	333.33	3,286.67	4,000.00
Trustee Services	7,113.66	833.33	6,280.33	10,000.00
Management	3,541.67	3,541.67	-	42,500.00
District Engineering	-	833.33	(833.33)	10,000.00
Dissemination Agent	-	583.33	(583.33)	7,000.00
Property Appraiser	-	166.67	(166.67)	2,000.00
District Counsel	-	2,083.33	(2,083.33)	25,000.00
Assessment Administration	7,500.00	625.00	6,875.00	7,500.00
Reamortization Schedules	-	20.83	(20.83)	250.00
Audit	-	333.33	(333.33)	4,000.00
Arbitrage Calculation	-	75.00	(75.00)	900.00
Travel and Per Diem	-	25.00	(25.00)	300.00
Telephone	-	4.17	(4.17)	50.00
Postage & Shipping	-	83.33	(83.33)	1,000.00
Copies	-	166.67	(166.67)	2,000.00
Legal Advertising	248.75	541.67	(292.92)	6,500.00
Bank Fees	-	30.00	(30.00)	360.00
Miscellaneous	-	791.66	(791.66)	9,500.00
Office Supplies	-	20.83	(20.83)	250.00
Property Taxes	-	208.33	(208.33)	2,500.00
Web Site Maintenance	125.00	225.00	(100.00)	2,700.00
Holiday Decorations	-	104.17	(104.17)	1,250.00
Dues, Licenses, and Fees	175.00	14.58	160.42	175.00
Total General & Administrative Expenses	\$ 22,324.08	\$ 12,644.56	\$ 9,679.52	\$ 151,735.00

Myrtle Creek Improvement District
 Budget to Actual
 For the Month Ending 10/31/2021

	Actual	Budget	Variance	FY 2022 Adopted Budget
<u>Field Operations</u>				
Electric Utility Services				
Electric	\$ -	\$ 125.00	\$ (125.00)	\$ 1,500.00
Entry Lighting	-	41.67	(41.67)	500.00
Water-Sewer Combination Services				
Water Reclaimed	-	1,666.67	(1,666.67)	20,000.00
Stormwater Control				
Aquatic Contract	325.00	333.33	(8.33)	4,000.00
Lake/Pond Repair Reserve	-	416.67	(416.67)	5,000.00
Other Physical Environment				
General Liability Insurance	4,147.00	375.00	3,772.00	4,500.00
Property & Casualty Insurance	-	141.67	(141.67)	1,700.00
Auto Insurance	-	41.67	(41.67)	500.00
Irrigation Repairs				
District Irrigation Repairs	-	3,750.00	(3,750.00)	45,000.00
Wellspring Irrigation Repairs	-	833.33	(833.33)	10,000.00
Landscaping Maintenance & Material				
District Landscaping	17,945.75	17,835.46	110.29	214,025.50
Gateway Road Landscaping	39.49	39.49	-	473.88
Wellspring Landscaping	2,708.00	2,818.29	(110.29)	33,819.50
Tree Trimming	-	3,333.33	(3,333.33)	40,000.00
Flower & Plant Replacement				
District Flower & Plant Replacement	-	10,416.67	(10,416.67)	125,000.00
Wellspring Flower & Plant Replacement	-	833.33	(833.33)	10,000.00
Contingency	-	7,138.77	(7,138.77)	85,665.18
Pest Control	-	234.17	(234.17)	2,810.00
Hurricane Cleanup	-	4,166.67	(4,166.67)	50,000.00
Wellspring Blvd./Performance Drive Expenses				
WSPD - Lighting	-	41.67	(41.67)	500.00
WSPD - Miscellaneous	-	291.67	(291.67)	3,500.00
WSPD - Water Reclaimed	-	208.33	(208.33)	2,500.00

Myrtle Creek Improvement District
 Budget to Actual
 For the Month Ending 10/31/2021

	Actual	Budget	Variance	FY 2022 Adopted Budget
Interchange Maintenance Expenses				
IME - Aquatics Maintenance	263.03	278.25	(15.22)	3,339.00
IME - Irrigation Repairs	-	262.50	(262.50)	3,150.00
IME - Landscaping	6,363.21	7,137.59	(774.38)	85,651.02
IME - Lighting	-	65.63	(65.63)	787.50
IME - Miscellaneous	-	341.25	(341.25)	4,095.00
IME - Water Reclaimed	-	131.25	(131.25)	1,575.00
New Operational Field Expenses				
Trail Repair	-	1,250.00	(1,250.00)	15,000.00
Road & Street Facilities				
Entry and Wall Maintenance	-	833.33	(833.33)	10,000.00
Streetlights	-	1,250.00	(1,250.00)	15,000.00
Parks & Recreation				
Personnel Leasing Agreement	3,000.01	3,000.00	0.01	36,000.00
Reserves				
Infrastructure Capital Reserve	-	1,666.67	(1,666.67)	20,000.00
Interchange Maintenance Reserve	-	196.67	(196.67)	2,360.00
Total Field Operations Expenses	\$ 34,791.49	\$ 71,496.00	\$ (36,704.51)	\$ 857,951.58
Total Expenses	\$ 57,115.57	\$ 84,140.56	\$ (27,024.99)	\$ 1,009,686.58
Income (Loss) from Operations	\$ 411,545.79	\$ (500.00)	\$ 412,045.79	\$ (6,000.00)
Other Income (Expense)				
Interest Income	\$ 25.50	\$ 500.00	\$ (474.50)	\$ 6,000.00
Total Other Income (Expense)	\$ 25.50	\$ 500.00	\$ (474.50)	\$ 6,000.00
Net Income (Loss)	\$ 411,571.29	\$ -	\$ 411,571.29	\$ -

Myrtle Creek Improvement District
Cash Flow

	Beg. Cash	FY21 Inflows	FY21 Outflows	FY22 Inflows	FY22 Outflows	End. Cash
10/1/2020	268,964.15	6,033.88	(34,720.04)	-	-	232,112.07
11/1/2020	232,112.07	148,827.20	(71,989.11)	-	-	306,664.92
12/1/2020	306,664.92	529,976.03	(438,634.98)	-	-	398,005.97
1/1/2021	398,005.97	622,973.27	(418,231.22)	-	-	602,748.02
2/1/2021	602,748.02	147,246.64	(153,352.38)	-	-	596,642.28
3/1/2021	596,642.28	352,724.38	(254,301.75)	-	-	695,064.91
4/1/2021	695,064.91	294,621.65	(196,259.92)	-	-	793,426.64
5/1/2021	793,426.64	18,717.63	(44,148.26)	-	-	767,996.01
6/1/2021	767,996.01	85,441.18	(109,086.25)	-	-	744,350.94
7/1/2021	744,350.94	29,211.30	(41,401.30)	-	-	732,160.94
8/1/2021	732,160.94	7,972.30	(221,086.76)	-	-	519,046.48
9/1/2021	519,046.48	46,696.36	(87,900.76)	-	(7,767.00)	470,075.08
10/1/2021	470,075.08	19,079.21	(38,455.34)	2,713.58	(35,195.43)	418,217.10
11/1/2021	418,217.10	166.65	(1,962.65)	9,145.46	(13,058.84)	412,507.72 as of 11/10/2021
Totals		2,309,687.68	(2,126,535.72)	11,859.04	(56,021.27)	

**Myrtle Creek Improvement District
Construction Tracking - mid-November**

	Amount
Series 2016 Bond Issue	
Original Construction Fund	\$ 513,425.32
Additions (Interest, Transfers from DSR, etc.)	219,891.78
Cumulative Draws Through Prior Month	(331,389.43)
	=====
Construction Funds Available	\$ 401,927.67
Requisitions This Month	
	=====
Total Requisitions This Month	\$ -
	=====
Funds Remaining	\$ 401,927.67
Committed Funding	
Performance Drive Phase 3 - August bid and October NTP	\$ -
	=====
Total Committed	\$ -
	=====
Net Uncommitted	401,927.67