

# Myrtle Creek Improvement District

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

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

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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, June 16, 2026, at 6900 Tavistock Lakes Blvd., Ste. 200, Orlando, FL 32827**. A quorum will be confirmed prior to the start of the meeting.

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

Phone: 1-844-621-3956    Computer: pfmccd.webex.com    Participant Code: 2531 126 0013#

## BOARD OF SUPERVISORS' MEETING AGENDA

### Organizational Matters

- Roll Call to Confirm a Quorum
- Public Comment Period
- 1. **Consideration of the Minutes of the May 19, 2026, Board of Supervisors' Meeting**

### Business Matters

2. **Consideration of Fiscal Year 2026 Audit Engagement Letter**
3. **Presentation and Review of 2026 District Infrastructure Assessment Report**
4. **Consideration of 1<sup>st</sup> Amendment to Personnel Leasing Agreement with Berman**  
*(provided under separate cover)*
5. **Consideration of Tree Pruning Proposals**
6. **Ratification of Operation and Maintenance Expenditures Paid in May 2026 in an amount totaling \$37,414.48**
7. **Recommendation of Work Authorizations/Proposed Services** *(if applicable)*
8. **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



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# **Myrtle Creek Improvement District**

**Minutes of the May 19, 2026,  
Boad 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, May 19, 2026, at 5:00 p.m. at 6900 Tavistock Lakes Blvd., Suite 200, Orlando, FL 32827.

Present:

Kam Shenai	Chair	
Marsha Leed	Vice Chair	(via phone)
Trudy Evans	Assistant Secretary	
Patrick Gill	Assistant Secretary	

Also attending:

Jennifer Walden	PFM	
Amanda Lane	PFM	
Tucker Mackie	Kutak Rock	(via phone)
Bob Schanck	Donald W. McIntosh Associates	
Carlos Negron	Berman	
Eddie Padua	Berman	
Pete Fussell	Berman	
Edgard Morales	Berman	
DJ Batten	Berman	
Dan Young	Tavistock	

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

Ms. Walden asked if there were any public comments. She noted there were members of the public present at this time.

**THIRD ORDER OF BUSINESS**

**Consideration of the Minutes of the  
March 10, 2026, Board of Supervisors'  
Meeting**

The Board reviewed the minutes of the March 10, 2026, Board of Supervisors' Meeting.

On motion by Mr. Shenai, seconded by Mr. Gill, with all in favor, the Board of Supervisors for the Myrtle Creek Improvement District approved the Minutes of the March 10, 2026, Board of Supervisors' Meeting.
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**FOURTH ORDER OF BUSINESS**

**Letter from Supervisor of Elections –  
Orange County**

Ms. Walden noted that as of April 15, 2026, there are 2,681 registered voters within the District. No action was required.

**FIFTH ORDER OF BUSINESS**

**Consideration of Resolution 2026-05,  
General Election**

Ms. Walden noted that Seat 3, currently held by Ms. Evans, Seat 4, currently held by Mr. Gill, and Seat 5, currently held by Mr. Da Silva, will be up for the General Election. She noted the District will run a notice for the qualifying period, which is noon on June 8<sup>th</sup> to noon on June 12<sup>th</sup> and everything is handled by the Orange County Supervisor of Elections.

There was brief discussion regardind the General Election process.

On motion by Mr. Shenai, seconded by Ms. Evans, with all in favor, the Board of Supervisors for the Myrtle Creek Improvement District approved Resolution 2026-05, General Election.

**SIXTH ORDER OF BUSINESS**

**Consideration of Fiscal Year 2027 DM  
Fee Increase Letter**

Ms. Walden noted that PFM is requesting an increase to \$51,425.00 for District Management services and the last increase was three years ago.

Ms. Walden gave an overview of the increase reasoning and noted the increase is 10% and still keeps the cost below the usual minimum for resident Districts with PFM.

On motion by Mr. Shenai, seconded by Mr. Gill, with all in favor, the Board of Supervisors for the Myrtle Creek Improvement District approved the Fiscal Year 2027 DM Fee Increase Letter.

**SEVENTH ORDER OF BUSINESS**

**Consideration of Proposals for Trail  
Repairs**

Berman gave an overview of the proposal received from Baseline, in the amount of \$11,299.00.

Mr. Padua gave an overview of the scope of work and the location. This project would start within two weeks and would take approximately two weeks to complete. It was noted Berman has worked with the vendor previously.

Ms. Walden noted that the recommendation is for Berman to oversee the project with Baseline being a third-party vendor. The fee for Berman is 10% so the total project cost with oversight fee is \$12,428.90. She added that a Work Authorization would be needed to move forward.

There was brief discussion regarding completion of the project. It was noted this proposal includes the most severe issues.

On motion by Mr. Shenai, seconded by Ms. Evans, with all in favor, the Board of Supervisors for the Myrtle Creek Improvement District approved the Proposal for Trail Repairs, with a Work Authorization with Berman for \$12,428.90.

**EIGHTH ORDER OF BUSINESS**

**Consideration of Resolution 2026-06,  
Approving a Preliminary Budget for  
Fiscal Year 2027 and Setting a Public  
Hearing Date**

Ms. Walden gave an overview of the budget. It was noted that only the Wellspring assessments would increase due to landscaping and lighting for that area.

There was discussion regarding the budget and reserves.

On motion by Mr. Shenai, seconded by Ms. Evans, with all in favor, the Board of Supervisors for the Myrtle Creek Improvement District approved Resolution 2026-06, Approving a Preliminary Budget for Fiscal Year 2027, and Setting Public Hearing Date for August 18, 2026, at 4:30 p.m., at 6900 Tavistock Blvd., Suite 200, Orlando, FL 32827.

**NINTH ORDER OF BUSINESS**

**Consideration of Resolution 2026-07,  
Setting a Public Hearing Date on  
Adoption of Rules of Procedure  
a. Rules of Procedure  
b. Notice of Rule Development  
c. Notice of Rulemaking**

Ms. Walden gave an overview of the Resolution and notices. Ms. Mackie added this is to update the Rules of Procedure based on changes to Florida Law over the past several years and is required to be done at a Public Hearing.

On motion by Ms. Evans, seconded by Mr. Shenai, with all in favor, the Board of Supervisors for the Myrtle Creek Improvement District approved Resolution 2026-07, Setting a Public Hearing Date on Adoption of Rules of Procedure, with a date of August 18, 2026, at 4:30 p.m., at 6900 Tavistock Blvd., Suite 200, Orlando, FL 32827.

**TENTH ORDER OF BUSINESS**

**Review and Acceptance of Fiscal Year  
2025 Audit**

Ms. Walden noted this was a standard and clean audit with no deficiencies in internal controls that would be considered material weaknesses. She added that the audit has been reviewed by the Chair and District Staff.

On motion by Mr. Gill, seconded by Mr. Shenai, with all in favor, the Board of Supervisors for the Myrtle Creek Improvement District accepted the Fiscal Year 2025 Audit.

**ELEVENTH ORDER OF BUSINESS**

**Ratification of Promissory Note for  
Performance Drive Phase 3**

Ms. Walden noted this was related to the previously approved acquisition. This was executed by the Chair outside of a meeting so now we need Board ratification.

On motion by Ms. Evans, seconded by Mr. Gill, with all in favor, the Board of Supervisors for the Myrtle Creek Improvement District ratified the Promissory Note for Performance Drive Phase 3.

**TWELFTH ORDER OF BUSINESS**

**Ratification of Operation and Maintenance Expenditures Paid in March 2026 in an amount totaling \$73,106.24**

The Board reviewed the O& M Expenditures paid in March 2026. Ms. Walden noted these have been previously approved and need to be ratified by the Board.

On motion by Ms. Evans, seconded by Mr. Gill, with all in favor, the Board of Supervisors for the Myrtle Creek Improvement District ratified the Operation and Maintenance Expenditures Paid in March 2026 in an amount totaling \$73,106.24.

**THIRTEENTH ORDER OF BUSINESS**

**Ratification of Operation and Maintenance Expenditures Paid in April 2026 in an amount totaling \$61,581.47**

The Board reviewed the O&M Expenditures paid in April 2026. Ms. Walden noted these have been previously approved and need to be ratified by the Board.

On motion by Ms. Evans, seconded by Mr. Gill, with all in favor, the Board of Supervisors for the Myrtle Creek Improvement District ratified the Operation and Maintenance Expenditures Paid in April 2026 in an amount totaling \$61,581.47.

**FOURTEENTH ORDER OF BUSINESS**

**Recommendation of Work Authorizations/Proposed Services**

Ms. Walden noted there were no Work Authorizations at this time.

**FIFTEENTH ORDER OF BUSINESS**

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

Ms. Walden stated the financials are updated through the end of April. The District is approximately 58% through the Fiscal Year and has spent approximately 39% of the adopted budget. No action was required. No action was required.

**SIXTEENTH ORDER OF BUSINESS**

**Staff Reports**

District Counsel – No report.

District Manager – Ms. Walden stated the next Board Meeting is scheduled for Tuesday, June 16, 2026.

District Engineer – No report.

Construction Supervisor – No report.

Landscape Supervisor – Mr. Fussell noted the monthly landscape report (Minutes Exhibit A) was provided to the Board and everything is looking good overall. He added they are waiting for irrigation reports from the vendor.

Irrigation Supervisor – No report.

## **SEVENTEENTH ORDER OF BUSINESS**

## **Supervisor Requests**

Mr. Shenai commented regarding the monuments and that the monument near 7-11 does not have flowers. Berman will follow up as there are irrigation issues in that location and nothing has survived previously.

Mr. Shenai noted there is a lot of dead wood across from the front of the main gate of Village Walk. Mr. Fussell noted a proposal is forthcoming for that area.

Mr. Shenai commented regarding the curb cleaning within the District does not appear to be completed as it is not consistent. Mr. Padua noted this project has been completed, but Berman will follow up with the service reports and review the areas.

Ms. Evans inquired about the roundabout and educating the community regarding navigating the roundabout. There was brief discussion and it was noted that maybe the HOA could put something out to the residents.

Mr. Gill noted there have been sprinkler issues and wanted to know who the best person was to contact. Ms. Walden noted that irrigation or landscape items can be sent to the District Management team or to the Berman team. There was brief discussion regarding the sprinklers within the District. It was noted the flow sensors are being replaced with the ones that are not working.

There was brief discussion regarding communication with Berman regarding irrigation and landscape concerns. Mr. Padua recommended having an email that notifies District Management and Berman of issues reported by residents. Ms. Walden and Mr. Padua will follow up and provide an update.

Mr. Gill asked about the storm drains and how to address concerns. Mr. Young noted that the storm drains are a City responsibility, not the District's, and residents can contact the City for requests regarding the drains. He added that if it is related to a specific construction project then to reach out to anyone on the team and they will follow up accordingly.

Ms. Walden noted there are excess funds in the 2016 reserve account. The Trustee has asked the Board for direction on how to apply the funds. Ms. Lane gave an overview of options for the funds and recommended putting it into the prepayment account to pay a portion toward the Bond.

On motion by Mr. Shenai, seconded by Ms. Evans, with all in favor, the Board of Supervisors for the Myrtle Creek Improvement District approved the Excess Funds in the 2016 Reserve Account to be placed in the Prepayment Account.

There were no further Supervisor requests at this time.

**EIGHTEENTH ORDER OF BUSINESS**

**Adjournment**

Ms. Walden requested a motion to adjourn.

On motion by Mr. Shenai, seconded by Ms. Evans, with all in favor, the May 19, 2026, Meeting of the Board of Supervisors for the Myrtle Creek Improvement District was adjourned.

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**Secretary/Assistant Secretary**

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**Chair/Vice Chair**

## Myrtle Creek ID Monthly Landscape Report – April 2026

Maintenance – Mowing completed weekly on all common turf areas except for non-irrigated Bahia turf due to lack of rain. Edging performed along sidewalks, curbs, and hard surfaces. Shrub Pruning as needed for shape and visibility. Bed weeds manually removed and chemically treated as needed. Detail and trash removal for all areas was completed weekly this month per the specifications. Fertilizer and Pest Control application completed as specified. Irrigation Inspection was completed and the report is submitted separately.

Overall – The site is in Good condition overall. The turf, plants and trees are growing and healthy. No indications or reports of debris or trash accumulating. No signs of disease or insect infestations. A few areas need proposed enhancements.

Issues – Quite a few plants and small trees did not weather the cold very well. These areas have proposed extra work to be completed. The contractor is back logged with extra work and is working to schedule proposed work as soon as possible.

Looking Ahead – Regular maintenance activities continue as scheduled. Pruning for cold damage should be completed soon. Proposals are being generated to fill in bed areas. Scheduling for enhancements, fertilizer, and pest treatments will be provided once determined.

Submitted by

Pete Fussell

Berman

Myrtle Creek ID Monthly Landscape Report – April 2026



Myrtle Creek ID Monthly Landscape Report – April 2026





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# **Myrtle Creek Improvement District**

**Fiscal Year 2026 Audit Engagement Letter**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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Boca Raton, Florida 33431  
(561) 994-9299 • (800) 299-4728  
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May 29, 2026

To Board of Supervisors  
Myrtle Creek Improvement District  
3501 Quadrangle Blvd., Ste. 270  
Orlando, FL 32817

We are pleased to confirm our understanding of the services we are to provide Myrtle Creek Improvement District, City of Orlando, Florida ("the District") for the fiscal year ended September 30, 2026. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Myrtle Creek Improvement District as of and for the fiscal year ended September 30, 2026. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2026 audit.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

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

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

### **Audit Objectives**

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

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

**Examination Objective**

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

**Other Services**

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

**Management Responsibilities**

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

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

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

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

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

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

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

### **Audit Procedures—General**

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

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

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

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

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

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

### **Audit Procedures—Compliance**

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

### **Engagement Administration, Fees, and Other**

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

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

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

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

**IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT PFM GROUP CONSULTING LLC, 3501 QUADRANGLE BLVD., STE 270, ORLANDO, FL 32817, 407-723-5900, [RECORDREQUEST@PFM.COM](mailto:RECORDREQUEST@PFM.COM).**

Our fee for these services will not exceed \$3,700 for the September 30, 2026 audit, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued.

We will complete the audit within prescribed statutory deadlines, with the understanding that your employees will provide information needed to perform the audit on a timely basis. We acknowledge that the District must submit its annual Audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year. Accordingly, for fiscal year ended September 30, 2026, we will deliver a draft audit to the District no later than May 1, 2027 and a final audit report no later than June 1, 2027. All accounting records (including, but not limited to, trial balances, general ledger detail, vendor files, bank and trust statements, minutes, and confirmations) for the fiscal year ended September 30, 2026 must be provided to us no later than January 15, 2027, in order for us to deliver a draft audit to the District no later than May 1, 2027 and a final audit report no later than June 1, 2027.

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

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

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

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

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2025 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Myrtle Creek Improvement District and believe this letter accurately summarizes the terms of our engagement. This letter is the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of engagement between the parties. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



---

Antonio J. Grau

RESPONSE:

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

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

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

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



Peer Review  
Program

Administered in Florida  
by the Florida Institute of CPAs

---

November 18, 2025

Antonio Grau  
Grau & Associates  
1001 W. Yamato Road, Suite 301  
Boca Raton, FL 33431-4403

Dear Antonio Grau:

It is my pleasure to notify you that on November 18, 2025, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2028. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

Peer Review Team  
FICPA Peer Review Committee  
paul@ficpa.org  
850.224.2727, x5957

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114

Review Number: 616829



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# **Myrtle Creek Improvement District**

## **2026 District Infrastructure Assessment Report**

# **DISTRICT INFRASTRUCTURE ASSESSMENT REPORT**

**MYRTLE CREEK IMPROVEMENT DISTRICT**

**APRIL 30, 2026**

**for:  
MYRTLE CREEK IMPROVEMENT DISTRICT  
ORLANDO, FLORIDA**



**by:  
McINTOSH ASSOCIATES, an LJA COMPANY  
1950 SUMMIT PARK DRIVE, SUITE 600  
ORLANDO, FL 32810**

# **District Infrastructure Assessment Report**

## **Myrtle Creek Improvement District**

**April 30, 2026**

### **Introduction**

In accordance with the Myrtle Creek Improvement District Goals, Objectives and Performance Measures and Standards, the District Engineer conducts an annual inspection of the District's infrastructure and related systems. The purpose of this inspection is to evaluate the overall condition, functionality, and maintenance needs of the district's assets to ensure they continue to meet operational, safety, and community standards.

This report serves as the formal record of the Fiscal Year 2026 inspection, providing documentation and findings consistent with the District's established performance standards. The following sections outline the observations resulting from the current inspection cycle.

### **Multi-Purpose Trails**

Multi-Purpose trails (pedestrian paths wider than standard 5-foot-wide concrete sidewalks) within the public road rights-of-way are owned and maintained by the District. During our inspection, we reviewed areas which were observed the previous year, noting areas that have progressed and documented additional cracked and raveling asphalt pavement, cracked concrete pavement, indications of potential base failure, tree roots damaging asphalt and concrete pavement, and various other conditions possibly warranting further evaluation and/or action by the District, subject to the direction of the Board of Supervisors. See Appendix A for photographs of specific observations and a key map showing the location of each photograph.

### **Hardscape, Landscape, and Irrigation Facilities**

Hardscape, landscape, and irrigation facilities within the public road rights-of-way are owned and maintained by the District. These facilities are inspected throughout the year by the District's landscape and irrigation supervisors and are not included in this annual inspection.

### **Stormwater Management Facility**

The Wellspring Drive Pond SMA-WD, located at northwest corner of the Lake Nona Boulevard/Wellspring Drive intersection, is owned and maintained by the District.

### **Conclusion**

The annual inspection of the Myrtle Creek Improvement District's infrastructure and related systems has been completed in accordance with District requirements. This inspection fulfills the objective of ensuring that at least one comprehensive review of District assets is conducted and documented each fiscal year.

The findings presented in this report provide a current assessment of the condition of the District's infrastructure. The assessment is intended to assist the District in prioritizing resources, addressing issues proactively, and sustaining long-term operational reliability.

Through the completion of this inspection and report, the District continues to uphold its commitment to maintaining safe, efficient, and functional infrastructure in service of the community.

# **APPENDIX A**

## **Photos**



*Locations shown have been approximated.*

**MYRTLE CREEK IMPROVEMENT DISTRICT PHOTO KEY MAP**



**Photo 1 – Wellspring Drive Pond SMA-WD in Good Condition (No Observed Changes)  
(Refer to Prior Photo 1 - 2025 Assessment)**



**Photo 2 – Outfall into Spreader Swale in Good Condition (No Observed Changes)  
(Refer to Prior Photo 3 - 2025 Assessment)**



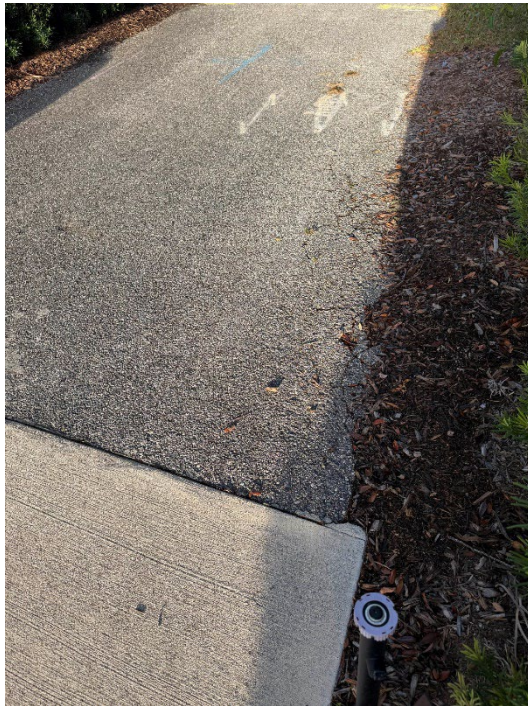
**Photo 3 – Water Control Structure in Good Condition (No Observed Changes)  
(Refer to Prior Photo 4 - 2025 Assessment)**



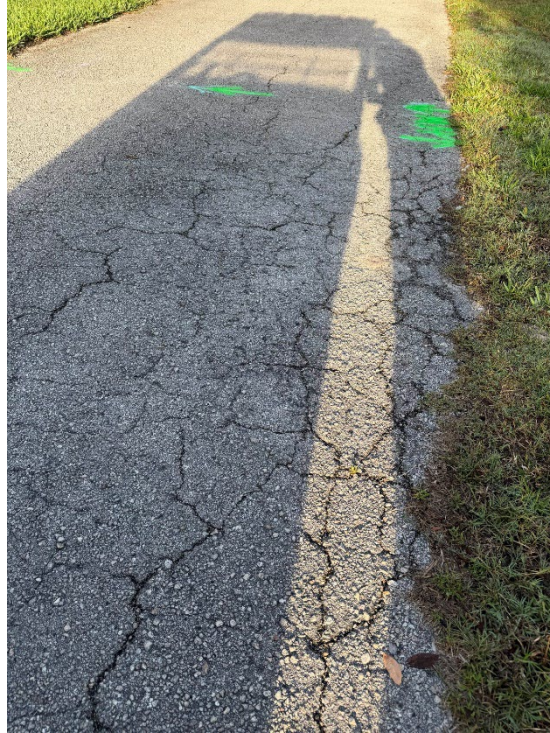
**Photo 4 – South Edge of Pond in Good Condition (No Observed Changes)  
(Refer to Prior Photo 5 - 2025 Assessment)**



**Photo 5 – Surficial Concrete Cracking Beginning of Pedestrian Path  
Lake Nona Blvd & Nemours Parkway (No Observed Changes)  
(Refer to Prior Photo 6 - 2025 Assessment)**



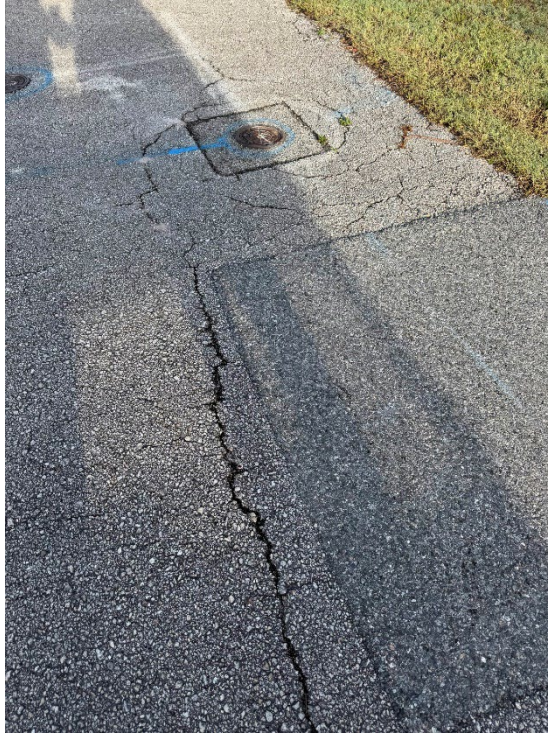
**Photo 6 – Typical Asphalt Raveling and Base Failure (No Observed Changes)  
(Refer to Prior Photo 7 - 2025 Assessment)**



**Photo 6.1 – Typical Asphalt Raveling and Base Failure  
(New Photo – 2026 Assessment)**



**Photo 7 – Typical Asphalt Raveling (No Observed Changes)  
(Refer to Prior Photos 8 and 9– 2025 Assessment)**



**Photo 7.1 – Typical Asphalt Failure  
(New Photo – 2026 Assessment)**



**Photo 8 – Tree Roots Damaging Asphalt (No Observed Changes)  
(Refer to Prior Photo 10 - 2025 Assessment)**



**Photo 9 – Surficial Concrete Cracks at Construction Entrance (No Observed Changes)  
(Refer to Prior Photo 11 - 2025 Assessment)**



**Photo 9.1 – Asphalt Raveling and Base Failure  
(New Photo – 2026 Assessment)**



**Photo 10 – Asphalt Damage (No Observed Changes)  
(Refer to Prior Photo 12 – 2025 Assessment)**



**Photo 11 – Tree Roots Damaging Asphalt, Asphalt Failure (No Observed Changes)  
(Refer to Prior Photo 13 - 2025 Assessment)**



**Photo 11.1 – Typical Asphalt Raveling and Failure  
(New Photo – 2026 Assessment)**



**Photo 11.2 – Additional Asphalt Damage and Base Failure  
(New Photo – 2026 Assessment)**



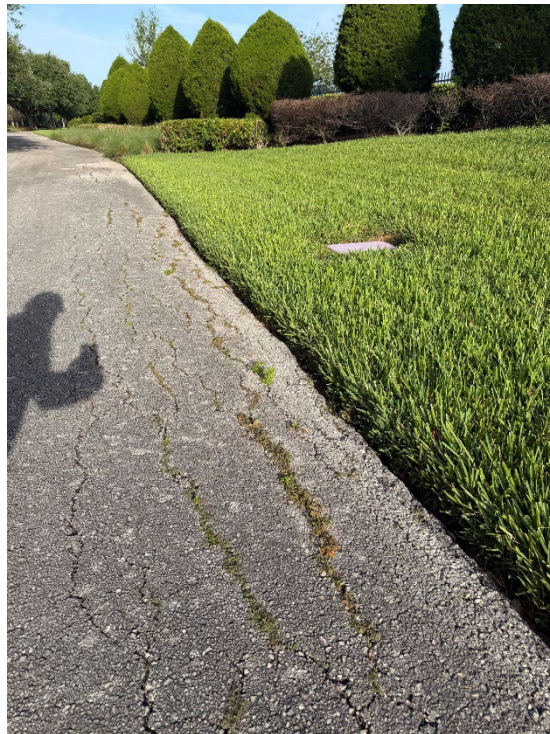
**Photo 11.3 – Asphalt Cracking  
(New Photo – 2026 Assessment)**



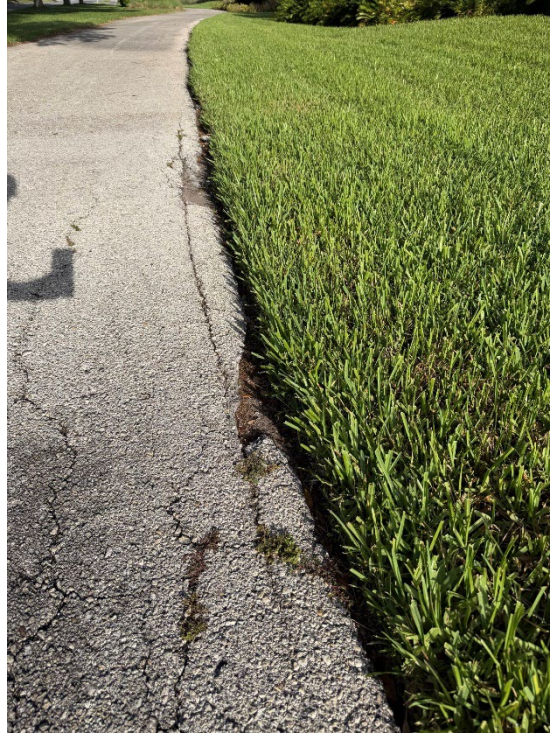
**Photo 11.4 – Cracked Concrete on Sidewalk  
(New Photo – 2026 Assessment)**



**Photo 12 – Asphalt Raveling and Base Failure at Meter Box (No Observed Changes)  
(Refer to Prior Photo 16 - 2025 Assessment)**



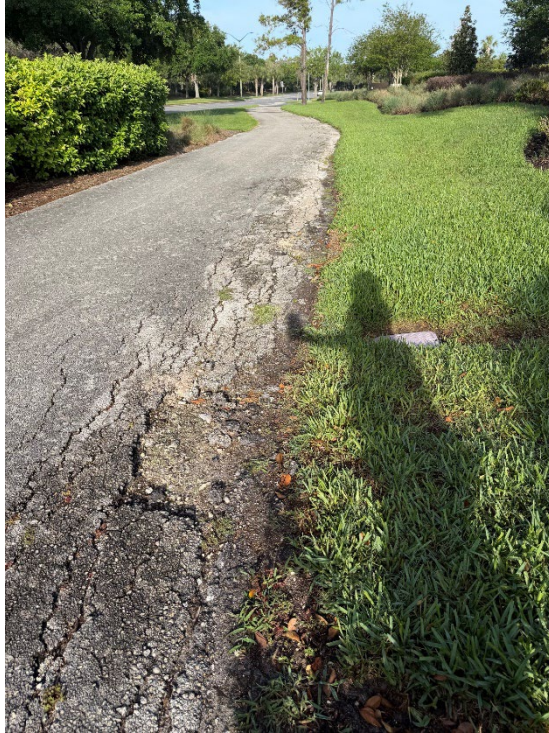
**Photo 13 – Asphalt Raveling and Base Failure (No Observed Changes)  
(Refer to Prior Photo 17 - 2025 Assessment)**



**Photo 14 – Asphalt Raveling and Base Failure (No Observed Changes)  
(Refer to Prior Photo 18 - 2025 Assessment)**



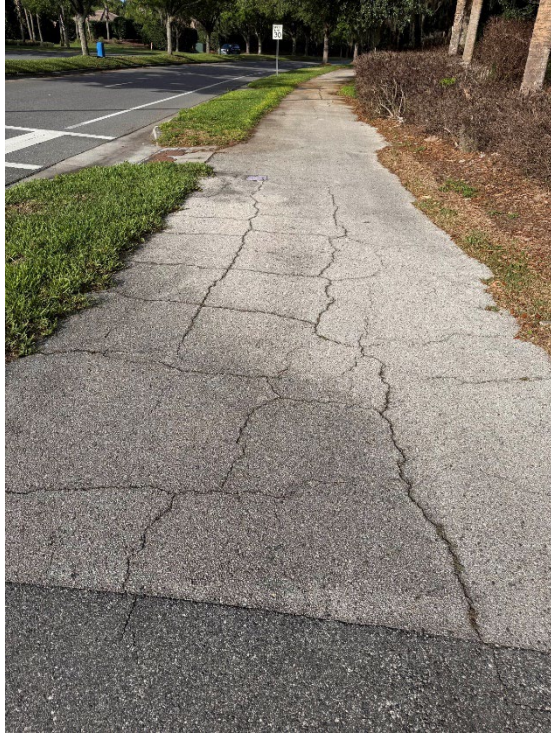
**Photo 14.1 – Asphalt Raveling and Base Failure  
(New Photo – 2026 Assessment)**



**Photo 15 – Asphalt Raveling and Base Failure (No Observed Changes)  
(Refer to Prior Photo 19 - 2025 Assessment)**



**Photo 16 – Surficial Concrete Cracked in Driveway Apron (No Observed Changes)  
(Refer to Prior Photo 20 - 2025 Assessment)**



**Photo 17 – Alligator Cracking (No Observed Changes)  
(Refer to Prior Photo 21 - 2025 Assessment)**



**Photo 17.1 – Asphalt and Base Failure  
(New Photo – 2026 Assessment)**



**Photo 18 – Surficial Cracked Concrete (No Observed Changes)  
(Refer to Prior Photo 25 - 2025 Assessment)**



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# **Myrtle Creek Improvement District**

**1<sup>st</sup> Amendment to Personnel Leasing Agreement  
with Berman**  
*(provided under separate cover)*



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# **Myrtle Creek Improvement District**

## **Tree Pruning Proposals**

# Tree Pruning Proposals Summary

	<b>Paradise Arbor &amp; Outdoors</b>	<b>DWC Outdoors &amp; Hauling</b>
Wellspring	\$47,990.00	\$7,500.00
Lake Nona Blvd.		\$32,500.00
<b>Total</b>	<b>\$47,990.00</b>	<b>\$40,000.00</b>

Paradise Arbor and Outdoors  
 1776 Hontoon Rd  
 Deland, FL 32720 US  
 +14076986465  
 paradisearborandoutdoors@gmail.com



# Estimate

**ADDRESS**  
 PFM Group  
 Lanea@pfm.com

**ESTIMATE #** 2835  
**DATE** 10/20/2025  
**EXPIRATION DATE** 12/31/2026

**JOB NAME:**  
 Lake Nona Hardwoods - CCD 2026

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
	<b>Tree Trimming</b>	Boggy Creek District:  Roads - Laureate Blvd. (Veterans - Medical City) & Lake Nona Blvd. (Nemours - Humboldt)  Scope:Trim up Branches over road 15ft, Trim up Branches over sidewalk 12ft. also sign and light clearance  MOT Permit & Set Up	1	25,495.00	25,495.00
	<b>Tree Trimming</b>	Midtown District:  Roads - Tavistock Lakes Blvd. (Hitchings - Walcott) & Laureate Blvd. (Benavente - Veterans)  Scope:Trim up Branches over road 15ft, Trim up Branches over sidewalk 12ft also sign and light clearance  MOT Permit & Set Up	1	15,987.00	15,987.00
	<b>Tree Trimming</b>	Poitris East District:  Roads - Luminary / Selton / Pearson  Scope: Trim Up Branches over road 15ft, Trim up Branches over sidewalk 12ft also sign and light clearance	1	26,352.00	26,352.00

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
		MOT Permit and Set Up			
		- 100 Trees - Structural and Elevation			
		- 23 Transplanted Trees Structural and Elevation			
		- 11 Dead Trees Removed, flush cut only			
	<b>Tree Trimming</b>	Greenway District:	1	14,892.00	14,892.00
		Roads - Laureate Blvd. (Maskawa - Round About) & Nemours (Bovet - Sperry)			
		Scope:Trim up Branches over road 15ft, Trim up Branches over sidewalk 12ft also sign and light clearance			
	<b>Details</b>	MOT Permit and Set Up			
		Myrtle Creek:	1	47,990.00	47,990.00
		Roads - Wellspring Blvd (all trees) Myrtle Creek (Wellspring - Approach)			
		Scope:Trim up Branches over road 15ft, Trim up Branches over sidewalk 12ft also sign and light clearance			
		MOT Permit and Set Up			
-----					
				SUBTOTAL	130,716.00
				TAX	0.00
				<b>TOTAL</b>	<b>\$130,716.00</b>

Accepted By

Accepted Date

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DWC Outdoors & Hauling LLC  
 PO BOX 675  
 Minneola FL 34755-0675

Proposal #4364  
 Created: 02/27/2026  
 From: Sierra Cook

Proposal For

Location

PFM

Wellspring Dr  
 Orlando, FL 32827

Orlando, FL 32827 [lanea@pfm.com](mailto:lanea@pfm.com)

Wellspring Dr 32827

Terms  
 Due on receipt

ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
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1) Hardwood Tree Pruning 2026 MCID	1	\$ 7,500.00	\$ 7,500.00
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CDD Hardwood Pruning Wellspring Drive.

Scope of Work:

Prune designated hardwood trees to provide roadway clearance and improve structure and appearance. Work will include:

- Elevating canopy over roadway to 15-16 feet of clearance
- Raising lower canopy by reducing or subordinating downward-growing limbs to encourage upright structure
- Removal of large deadwood and hanging limbs over the roadway
- Removal of interior epicormic growth to promote a clean, uniform appearance

Clearance pruning for signs and light fixtures

This proposal includes required Maintenance of Traffic (MOT) permitting and traffic control setup.

*All work will be completed in accordance with these plans unless subsequent changes are agreed upon in writing. Balances not paid by the due date are subject to late fees.*

SUBTOTAL	\$ 7,500.00
SALES TAX	\$ 0.00
<b>TOTAL</b>	<b>\$ 7,500.00</b>

Signature

x

Date:

Please sign here to accept the terms and conditions

Sales Reps

Sierra Cook  
 Office: 352-396-7711  
[sierra@dwcoutdoors.com](mailto:sierra@dwcoutdoors.com)

DWC Outdoors & Hauling LLC. - Terms and Conditions - Updated 7/5/2023

1. Client/Owner shall provide all utilities to perform work at Job Site. Client/Owner shall furnish access to all parts of the job site where Contractor is to perform work as required by the Contract or other job-related functions in compliance with the contract during normal working hours or hours required by the contract or other reasonable periods of time. Contractor will commence work as reasonably practical after the owner makes the site available to perform work.
2. Contractor shall recognize and perform in accordance with only written terms, contract specifications, and drawings contained or referred to herein. All materials shall conform to contract specifications.
3. Any additional services not specified in the signed written contract that involves additional costs will be executed only upon signed written work order and additional fees will be assessed over and above the estimate.
4. If the job site conditions materially change from the time of approval of this proposal to the commencement of work causing the job costs to adversely change, this proposal is null and void. Scheduling of work is dependent on weather conditions and workloads. Safety of workforce will always take precedence.
5. Any requests not in accordance with ISA standards will require a signed waiver of liability.
6. Contractor shall indemnify the Client/Owner and its agents and employees from liabilities which may be caused due to the Contractor's work. It is understood and agreed that the Contractor shall not be liable for any damages that are the result of the sole negligence or willful misconduct of the Client/Owner or an indemnified party. Contractor shall not be liable for any damage that occurs from acts of God. Acts of God are defined as those caused by acts of nature such as hail, fire, flood, hurricane, windstorm, etc. Under these instances, Contractor shall have the right to renegotiate the terms and prices of this proposal within thirty (30) days. Any illegal trespass claims and/or damages resulting from work requested that is not on property owned by Client/Owner or not under Client/Owner management and authorization shall be the sole responsibility of Client/Owner.
7. Notice of Cancellation of work must be received in writing to a Principle/Management of DWC Outdoors 10 days prior to job scheduled date. Failure to do so will result in a \$250 cancellation fee.
8. Client/Owner shall make payment to Contractor within two (2) days of receipt of invoice unless otherwise agreed upon in writing. Failure to make payment per terms may result in a Mechanic's Lien, & 18% APR with a minimum of \$100.00 per month.
9. All work, including emergency work, overtime and weekend work performed outside of the normal working hours (Mon-Fri 6:30 a.m.- 5:00 p.m.) shall be billed at overtime rates. Power equipment will commence at 7:00 a.m., unless otherwise specified in the contract agreement. Additional charges will apply if crews are unable to use power equipment by 9:00 a.m.
10. Septic & Drain Field - DWC Outdoors will not be responsible for any unmarked septic tanks or drain fields during time of work. Please have all areas marked prior to scheduled date of work.
11. Oil Dropping – DWC Outdoors will not be responsible for any oil stains on driveways or sidewalks. We have new equipment, but sometimes there may be drops of oil while working on job sites. We do our best to avoid any and all droppings of oil.
12. Heavy Equipment – DWC Outdoors will not be responsible for any damaged and/or cracked concrete areas or for any ruts / lawn damage due to use of any heavy equipment defined as; cranes, bobcats, large trucks and /or chippers, etc.
13. Miscellaneous Items – DWC Outdoors will not be responsible for any items or plants left in working area on day of job. Please have everything moved / relocated before work is started.
14. Irrigation – DWC Outdoors will not be responsible for any irrigation lines, sprinkler heads or anything else buried underground that is not marked. Heavy equipment is sometimes required on the property and it is the responsibility of the customer for possible repairs.
15. Electrical Lines (various) – If lines are not marked, DWC Outdoors will not be responsible for any damage such as cut or crushed lines. Please have all lines (gas line, water, telephone, cable, fiber optics buried) marked prior to date of job. It is the client's responsibility to get all lines marked. You can call Sunshine 811 at 1-800-432-4770 and they will locate most lines.
16. Property & Structural Damage – DWC Outdoors has their own repair service for any damage caused by the company. We will not use outside contractors to do the repair due to previous price gouging and unfair business tactics. If DWC Outdoors cannot repair the damage, we have the right to select a third-party contractor for the repair. We are insured, but because of rate increases, we have the right to repair it at our cost. If property damage occurs DWC Outdoors will make every effort to return the damaged item to the condition that it was prior to the incident. Due to weathering, fading, age, and general wear and tear DWC Outdoors cannot guarantee that the replaced item will match exactly to the damaged item.
17. Tree Removal - Trees removed will be cut close to the ground based on the conditions next to the bottom of the tree trunk. Additional charges will be assessed for unseen hazards such as, but not limited to concrete or brick filled trunks, metal rods, etc. If requested, mechanical grinding of visible tree stump will be done to a defined width and depth below ground level at an additional charge to the Client/Owner. Client/Owner shall be responsible for contacting Underground Service Alert to locate underground utility and cable lines prior to commencement of work. DWC Outdoors is not responsible for damage to underground utilities such as, but not limited to, cables, wires, pipes, and irrigation systems. DWC Outdoors may repair damaged irrigation lines at the Client/Owner's expense.
18. Disclaimer: Contract is based on the information given at the time of contract and priced based upon information gathered during the proposal process using ordinary means and information given, at or about the time the proposal was prepared. The price quoted in the proposal for work performed is the result of that information and therefore DWC Outdoors will not be liable for any additional costs or damages for additional work not described on the contract or proposal and terms and conditions, that were not ascertainable at the time proposal or contract. The work performed by DWC Outdoors is intended to preserve the tree's integrity and any property of the corresponding work and enhance the overall value of the property but is not a guarantee. DWC Outdoors cannot be held liable for unknown or otherwise hidden defects of any trees on or near work being performed, which may fail in the future. The work performed cannot guarantee exact results.



Proposal For

PFM

Orlando, FL 32827 [lanea@pfm.com](mailto:lanea@pfm.com)

Location

Lake Nona Blvd  
 Orlando, FL

Myrtle Creek CDD Hardwoods

Terms

Due on receipt

ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
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1) Hardwood Tree Pruning 2026 MCID CDD Hardwood Pruning Lake Nona BLVD from Wellspring to Approach Way.	1	\$ 32,500.00	\$ 32,500.00
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\*\* This price has been updated to reflect the recent construction and removal of trees in this district.

Scope of Work:

Prune designated hardwood trees to provide roadway clearance and improve structure and appearance. Work will include:

- Elevating canopy over roadway to 15- 16 feet of clearance
  - Raising lower canopy by reducing or subordinating downward-growing limbs to encourage upright structure
  - Removal of large deadwood and hanging limbs over the roadway
  - Removal of interior epicormic growth to promote a clean, uniform appearance
  - Clearance pruning for signs and light fixtures
- This proposal includes required Maintenance of Traffic (MOT) permitting and traffic control setup.

*All work will be completed in accordance with these plans unless subsequent changes are agreed upon in writing. Balances not paid by the due date are subject to late fees.*

SUBTOTAL	\$ 32,500.00
SALES TAX	\$ 0.00
<b>TOTAL</b>	<b>\$ 32,500.00</b>

Signature

x

Date:

Please sign here to accept the terms and conditions



DWC Outdoors & Hauling LLC  
PO BOX 675  
Minneola FL 34755-0675

Proposal #4034  
Created: 10/14/2025  
From: Sierra Cook

## Sales Reps

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Sierra Cook

Office: [352-396-7711](tel:352-396-7711)

[sierra@dwcoutdoors.com](mailto:sierra@dwcoutdoors.com)

DWC Outdoors & Hauling LLC. - Terms and Conditions - Updated 7/5/2023

1. Client/Owner shall provide all utilities to perform work at Job Site. Client/Owner shall furnish access to all parts of the job site where Contractor is to perform work as required by the Contract or other job-related functions in compliance with the contract during normal working hours or hours required by the contract or other reasonable periods of time. Contractor will commence work as reasonably practical after the owner makes the site available to perform work.
2. Contractor shall recognize and perform in accordance with only written terms, contract specifications, and drawings contained or referred to herein. All materials shall conform to contract specifications.
3. Any additional services not specified in the signed written contract that involves additional costs will be executed only upon signed written work order and additional fees will be assessed over and above the estimate.
4. If the job site conditions materially change from the time of approval of this proposal to the commencement of work causing the job costs to adversely change, this proposal is null and void. Scheduling of work is dependent on weather conditions and workloads. Safety of workforce will always take precedence.
5. Any requests not in accordance with ISA standards will require a signed waiver of liability.
6. Contractor shall indemnify the Client/Owner and its agents and employees from liabilities which may be caused due to the Contractor's work. It is understood and agreed that the Contractor shall not be liable for any damages that are the result of the sole negligence or willful misconduct of the Client/Owner or an indemnified party. Contractor shall not be liable for any damage that occurs from acts of God. Acts of God are defined as those caused by acts of nature such as hail, fire, flood, hurricane, windstorm, etc. Under these instances, Contractor shall have the right to renegotiate the terms and prices of this proposal within thirty (30) days. Any illegal trespass claims and/or damages resulting from work requested that is not on property owned by Client/Owner or not under Client/Owner management and authorization shall be the sole responsibility of Client/Owner.
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12. Heavy Equipment – DWC Outdoors will not be responsible for any damaged and/or cracked concrete areas or for any ruts / lawn damage due to use of any heavy equipment defined as; cranes, bobcats, large trucks and /or chippers, etc.
13. Miscellaneous Items – DWC Outdoors will not be responsible for any items or plants left in working area on day of job. Please have everything moved / relocated before work is started.
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16. Property & Structural Damage – DWC Outdoors has their own repair service for any damage caused by the company. We will not use outside contractors to do the repair due to previous price gouging and unfair business tactics. If DWC Outdoors cannot repair the damage, we have the right to select a third-party contractor for the repair. We are insured, but because of rate increases, we have the right to repair it at our cost. If property damage occurs DWC Outdoors will make every effort to return the damaged item to the condition that it was prior to the incident. Due to weathering, fading, age, and general wear and tear DWC Outdoors cannot guarantee that the replaced item will match exactly to the damaged item.
17. Tree Removal - Trees removed will be cut close to the ground based on the conditions next to the bottom of the tree trunk. Additional charges will be assessed for unseen hazards such as, but not limited to concrete or brick filled trunks, metal rods, etc. If requested, mechanical grinding of visible tree stump will be done to a defined width and depth below ground level at an additional charge to the Client/Owner. Client/Owner shall be responsible for contacting Underground Service Alert to locate underground utility and cable lines prior to commencement of work. DWC Outdoors is not responsible for damage to underground utilities such as, but not limited to, cables, wires, pipes, and irrigation systems. DWC Outdoors may repair damaged irrigation lines at the Client/Owner's expense.
18. Disclaimer: Contract is based on the information given at the time of contract and priced based upon information gathered during the proposal process using ordinary means and information given, at or about the time the proposal was prepared. The price quoted in the proposal for work performed is the result of that information and therefore DWC Outdoors will not be liable for any additional costs or damages for additional work not described on the contract or proposal and terms and conditions, that were not ascertainable at the time proposal or contract. The work performed by DWC Outdoors is intended to preserve the tree's integrity and any property of the corresponding work and enhance the overall value of the property but is not a guarantee. DWC Outdoors cannot be held liable for unknown or otherwise hidden defects of any trees on or near work being performed, which may fail in the future. The work performed cannot guarantee exact results.



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# **Myrtle Creek Improvement District**

**Operation and Maintenance Expenditures Paid in  
May 2026 in an amount totaling \$37,414.48**

# 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 May 1, 2026 through May 31, 2026. This does not include expenditures previously approved by the Board.

The total items being presented:      **\$37,414.48**

Approval of Expenditures:

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\_\_\_\_ Chairman

\_\_\_\_ Vice Chairman

\_\_\_\_ Assistant Secretary

**Myrtle Creek Improvement District**  
**AP Check Register (Current by Bank)**

Check Dates: 5/1/2026 to 5/31/2026

Check No.	Date	Status*	Vendor ID	Payee Name	Amount
<b>BANK ID: OM1471 - CITY NATIONAL BANK</b>					<b>001-101-0000-00-01</b>
4820	6	P	AWC	Aquatic Weed Control, Inc.	\$325.00
4821	6	P	BVLS	BrightView Landscape Services	\$11,133.00
4822	6	P	CEPRA	Cepra Landscape	\$8,921.00
4823	6/26	P	BCID	Boggy Creek Improv. District	\$56.19
4824	6/26	P	ORLSEN	Orlando Sentinel	\$256.84
4825	6/26	P	PFMMS	PFM Management Services	\$3,923.83
4826	9/26	P	KSHENA	Kamalakar Shenai	\$200.00
4827	9/26	P	LEED	arsha Leed	\$200.00
4828	9/26	P	PGILL	Patrick Gill	\$200.00
4829	9/26	P	TEVANS	Trudy Evans	\$200.00
<b>BANK OM1471 REGISTER TOTAL:</b>					<b>\$25,415.86</b>
<b>BANK ID: OM-ACH - CITY NATIONAL BANK - ACH &amp; WIRES</b>					<b>001-101-0000-00-01</b>
70077	6		OUC	Orlando Utilities Commission	\$3,821.30
70078	6		BCID	Boggy Creek Improv. District	\$8,088.51
70079	6		TRUSTE	US Bank as Trustee for Myrtle	\$150,651.30
70080	9/26		VGLOBA	VGlobalTech	\$145.00
<b>BANK OM-ACH REGISTER TOTAL:</b>					<b>\$162,706.11</b>
<b>GRAND TOTAL :</b>					<b>\$188,121.97</b>

25,359.67	Checks 4820-4822, 4824-4829
56.19	Check 4823 - Construction Legal Ad
150,651.30	Wire - Debt Service
3,821.30	PA 721 - OUC paid online
8,088.51	PA 720 - Apr. ICM due to Boggy Creek
145.00	PA 723 - VGlobalTech paid online
188,121.97	Total cash spent
37,414.48	O&M cash spent

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

\*\* Denotes broken check sequence.

**Myrtle Creek Improvement District**  
 May 2026 AP Remittance Report

<b>BANK:</b>	<b>OM-ACH</b>	<b>CHECK:</b>	<b>70077</b>	<b>AMOUNT:</b>	<b>\$3,821.30</b>	<b>DATE:</b>	<b>05/20/26</b>	<b>VEND ID:</b>	<b>OUC</b>
<b>Date</b>	<b>Invoice Number</b>	<b>Invoice Description</b>				<b>Discount Taken</b>	<b>Amount Paid</b>		
05/01/26	00001-050126	PA 721 - 04/01/2026 - 05/01/20				\$0.00	\$127.35		
05/01/26	00001-050126	PA 721 - 04/01/2026 - 05/01/20				\$0.00	\$2,016.46		
05/01/26	00001-050126	PA 721 - 04/01/2026 - 05/01/20				\$0.00	\$1,123.88		
05/01/26	00001-050126	PA 721 - 04/01/2026 - 05/01/20				\$0.00	\$26.93		
05/01/26	00001-050126	PA 721 - 04/01/2026 - 05/01/20				\$0.00	\$47.92		
05/01/26	00001-050126	PA 721 - 04/01/2026 - 05/01/20				\$0.00	\$477.53		
05/01/26	00001-050126	PA 721 - 04/01/2026 - 05/01/20				\$0.00	\$1.23		
<b>TOTALS:</b>						<b>\$0.00</b>	<b>\$3,821.30</b>		
<b>BANK:</b>	<b>OM1471</b>	<b>CHECK:</b>	<b>4820</b>	<b>AMOUNT:</b>	<b>\$325.00</b>	<b>DATE:</b>	<b>05/20/26</b>	<b>VEND ID:</b>	<b>AWC</b>
<b>Date</b>	<b>Invoice Number</b>	<b>Invoice Description</b>				<b>Discount Taken</b>	<b>Amount Paid</b>		
05/01/26	1139543	PA 721 - May waterway service				\$0.00	\$325.00		
<b>TOTALS:</b>						<b>\$0.00</b>	<b>\$325.00</b>		
<b>BANK:</b>	<b>OM1471</b>	<b>CHECK:</b>	<b>4821</b>	<b>AMOUNT:</b>	<b>\$11,133.00</b>	<b>DATE:</b>	<b>05/20/26</b>	<b>VEND ID:</b>	<b>BVLS</b>
<b>Date</b>	<b>Invoice Number</b>	<b>Invoice Description</b>				<b>Discount Taken</b>	<b>Amount Paid</b>		
09/01/25	9473632	PA 691 - Sep. landscape maint.				\$0.00	\$190.00		
09/01/25	9473632	PA 691 - Sep. Wellspring lands				\$0.00	\$3,095.19		
09/01/25	9473632	PA 691 - Sep. landscape maint.				\$0.00	\$12,922.81		
10/01/25	9752619-CR	PA 720 - Sep. credit (3500 sq				\$0.00	(\$5,075.00)		
<b>TOTALS:</b>						<b>\$0.00</b>	<b>\$11,133.00</b>		
<b>BANK:</b>	<b>OM1471</b>	<b>CHECK:</b>	<b>4822</b>	<b>AMOUNT:</b>	<b>\$8,921.00</b>	<b>DATE:</b>	<b>05/20/26</b>	<b>VEND ID:</b>	<b>CEPRA</b>
<b>Date</b>	<b>Invoice Number</b>	<b>Invoice Description</b>				<b>Discount Taken</b>	<b>Amount Paid</b>		
04/29/26	O-S10023	PA 721 - Apr. controller 5 rep				\$0.00	\$2,958.00		
04/29/26	O-S10025	PA 721 - Apr. controller 5 mai				\$0.00	\$1,570.00		
04/29/26	O-S10026	PA 721 - Apr. controller 3 val				\$0.00	\$520.00		
04/29/26	O-S10027	PA 721 - Apr. controller 3 sol				\$0.00	\$277.00		
02/28/26	O-S9771	PA 717 - Mar. controller 1 irr				\$0.00	\$520.00		
03/30/26	O-S9838	PA 721 - Mar. controller 60 M.				\$0.00	\$514.00		
03/30/26	O-S9839	PA 720 - Mar. controller 5 irr				\$0.00	\$811.00		
03/30/26	O-S9841	PA 720 - Mar. controller 4 irr				\$0.00	\$882.50		
03/31/26	O-S9949	PA 721 - Mar. controller 62 M.				\$0.00	\$868.50		
<b>TOTALS:</b>						<b>\$0.00</b>	<b>\$8,921.00</b>		
<b>BANK:</b>	<b>OM-ACH</b>	<b>CHECK:</b>	<b>70078</b>	<b>AMOUNT:</b>	<b>\$8,088.51</b>	<b>DATE:</b>	<b>05/20/26</b>	<b>VEND ID:</b>	<b>BCID</b>
<b>Date</b>	<b>Invoice Number</b>	<b>Invoice Description</b>				<b>Discount Taken</b>	<b>Amount Paid</b>		
04/30/26	ICM2026-07	PA 720 - Apr. ICM aquatics mai				\$0.00	\$263.03		
04/30/26	ICM2026-07	PA 720 - Apr. ICM landscape ma				\$0.00	\$7,563.18		
04/30/26	ICM2026-07	PA 720 - Apr. ICM lighting				\$0.00	\$60.07		
04/30/26	ICM2026-07	PA 720 - Apr. ICM miscellaneous				\$0.00	\$96.08		
04/30/26	ICM2026-07	PA 720 - Apr. ICM water reclai				\$0.00	\$66.66		
04/30/26	ICM2026-07	PA 720 - Apr. Gateway Rd lands				\$0.00	\$39.49		
<b>TOTALS:</b>						<b>\$0.00</b>	<b>\$8,088.51</b>		
<b>BANK:</b>	<b>OM-ACH</b>	<b>CHECK:</b>	<b>70079</b>	<b>AMOUNT:</b>	<b>\$150,651.30</b>	<b>DATE:</b>	<b>05/20/26</b>	<b>VEND ID:</b>	<b>TRUSTE</b>
<b>Date</b>	<b>Invoice Number</b>	<b>Invoice Description</b>				<b>Discount Taken</b>	<b>Amount Paid</b>		
05/16/26	2026.05.15	S2016 FY26 DS (239413000) Dist				\$0.00	\$150,651.30		
<b>TOTALS:</b>						<b>\$0.00</b>	<b>\$150,651.30</b>		
<b>BANK:</b>	<b>OM1471</b>	<b>CHECK:</b>	<b>4823</b>	<b>AMOUNT:</b>	<b>\$56.19</b>	<b>DATE:</b>	<b>05/26/26</b>	<b>VEND ID:</b>	<b>BCID</b>
<b>Date</b>	<b>Invoice Number</b>	<b>Invoice Description</b>				<b>Discount Taken</b>	<b>Amount Paid</b>		
05/11/26	OSA58544	PA 722 - BCID req 516; legal a				\$0.00	\$56.19		
<b>TOTALS:</b>						<b>\$0.00</b>	<b>\$56.19</b>		

**Myrtle Creek Improvement District**  
May 2026 AP Remittance Report

<b>BANK:</b>	<b>OM1471</b>	<b>CHECK:</b>	<b>4824</b>	<b>AMOUNT:</b>	<b>\$256.84</b>	<b>DATE:</b>	<b>05/26/26</b>	<b>VEND ID:</b>	<b>ORLSEN</b>
<b>Date</b>	<b>Invoice Number</b>	<b>Invoice Description</b>				<b>Discount Taken</b>	<b>Amount Paid</b>		
04/20/26	OSA48242	PA 722 - Ad: 35789; 04/21/2026				\$0.00	\$256.84		
<b>TOTALS:</b>						<b>\$0.00</b>	<b>\$256.84</b>		
<b>BANK:</b>	<b>OM1471</b>	<b>CHECK:</b>	<b>4825</b>	<b>AMOUNT:</b>	<b>\$3,923.83</b>	<b>DATE:</b>	<b>05/26/26</b>	<b>VEND ID:</b>	<b>PFMMS</b>
<b>Date</b>	<b>Invoice Number</b>	<b>Invoice Description</b>				<b>Discount Taken</b>	<b>Amount Paid</b>		
05/05/26	DM-05-2026-50	PA 722 - DM fee: May 2026				\$0.00	\$3,895.83		
05/06/26	OE-EXP-05-2026-40	PA 722 - Apr. postage				\$0.00	\$0.74		
05/06/26	OE-EXP-05-2026-40	PA 722 - Apr. FedEx				\$0.00	\$27.26		
<b>TOTALS:</b>						<b>\$0.00</b>	<b>\$3,923.83</b>		
<b>BANK:</b>	<b>OM-ACH</b>	<b>CHECK:</b>	<b>70080</b>	<b>AMOUNT:</b>	<b>\$145.00</b>	<b>DATE:</b>	<b>05/29/26</b>	<b>VEND ID:</b>	<b>VGLOBA</b>
<b>Date</b>	<b>Invoice Number</b>	<b>Invoice Description</b>				<b>Discount Taken</b>	<b>Amount Paid</b>		
05/01/26	8498	PA 723 - May website maint.				\$0.00	\$145.00		
<b>TOTALS:</b>						<b>\$0.00</b>	<b>\$145.00</b>		
<b>BANK:</b>	<b>OM1471</b>	<b>CHECK:</b>	<b>4826</b>	<b>AMOUNT:</b>	<b>\$200.00</b>	<b>DATE:</b>	<b>05/29/26</b>	<b>VEND ID:</b>	<b>KSHENA</b>
<b>Date</b>	<b>Invoice Number</b>	<b>Invoice Description</b>				<b>Discount Taken</b>	<b>Amount Paid</b>		
05/19/26	2026.05.19	PA 723 - Supervisor fee 2026.0				\$0.00	\$200.00		
<b>TOTALS:</b>						<b>\$0.00</b>	<b>\$200.00</b>		
<b>BANK:</b>	<b>OM1471</b>	<b>CHECK:</b>	<b>4827</b>	<b>AMOUNT:</b>	<b>\$200.00</b>	<b>DATE:</b>	<b>05/29/26</b>	<b>VEND ID:</b>	<b>MLEED</b>
<b>Date</b>	<b>Invoice Number</b>	<b>Invoice Description</b>				<b>Discount Taken</b>	<b>Amount Paid</b>		
05/19/26	2026.05.19	PA 723 - Supervisor fee 2026.0				\$0.00	\$200.00		
<b>TOTALS:</b>						<b>\$0.00</b>	<b>\$200.00</b>		
<b>BANK:</b>	<b>OM1471</b>	<b>CHECK:</b>	<b>4828</b>	<b>AMOUNT:</b>	<b>\$200.00</b>	<b>DATE:</b>	<b>05/29/26</b>	<b>VEND ID:</b>	<b>PGILL</b>
<b>Date</b>	<b>Invoice Number</b>	<b>Invoice Description</b>				<b>Discount Taken</b>	<b>Amount Paid</b>		
05/19/26	2026.05.19	PA 723 - Supervisor fee 2026.0				\$0.00	\$200.00		
<b>TOTALS:</b>						<b>\$0.00</b>	<b>\$200.00</b>		
<b>BANK:</b>	<b>OM1471</b>	<b>CHECK:</b>	<b>4829</b>	<b>AMOUNT:</b>	<b>\$200.00</b>	<b>DATE:</b>	<b>05/29/26</b>	<b>VEND ID:</b>	<b>TEVANS</b>
<b>Date</b>	<b>Invoice Number</b>	<b>Invoice Description</b>				<b>Discount Taken</b>	<b>Amount Paid</b>		
05/19/26	2026.05.19	PA 723 - Supervisor fee 2026.0				\$0.00	\$200.00		
<b>TOTALS:</b>						<b>\$0.00</b>	<b>\$200.00</b>		



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# Myrtle Creek Improvement District

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



**Proposal**

PO Box 865  
 Oakland, FL 34760  
 407-287-5622  
 CepraLandscape.com

ADDRESS
Myrtle Creek Improvement Distrist LK Nona Central & Blvd & Roadways Orlando, FL 32817

PROPOSAL #	DATE
57854 (v. 0)	06/11/2026

DESCRIPTION	
Landscape Replacement Proposal MCID  Landscape renovations proposal from 7/11 down just past Wellspring.  Bed 1: Remove Firecracker, install Thyralis Bed 2: Infill bed with Texas Sage, Conf. Jasmine, and Porterweed Bed 3: Corner of berm across from Villagewalk entrance, Install new pine trees, infill muhly grass and fakahatchee grass Bed 4: Berm area, Install new pine trees, Wild Coffee under oak tree. Bed 5: Front of berm between sidewalk and road, install Tractor Seat and White Fountain Grass Bed 6: Replace Ti and Copperleaf died in freeze Bed 7: Middle island front of KPMG, remove firecracker install Plumbago Bed 8: 2 Muhly Grass beds died after cutback from freeze, need replaced Bed 9: 2nd entrance KPMG between sidewalk and road, remove unhealthy holly trees replace with crape myrtles Infill Fakahatchee Grass, add Variegated Ginger under Oak Trees. Bed 10: Replace Allamanda Beds, Install pinwheel jasmine	\$37,364.00

				<b>\$37,364.00</b>
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Description	Type	Qty	Unit \$	Total \$
Copperleaf 'Dwarf' - 3 gal.	EA	40.00	\$19.00	\$760.00
Crape Myrtle 'Tuscarora' - 45 gal	EA	6.00	\$605.00	\$3,630.00
Delivery Fee	EA	1.00	\$500.00	\$500.00
Dump Fees - General Debris	EA	1.00	\$1,000.00	\$1,000.00
Equipment Rental - Large Skid Steer	EA	1.00	\$600.00	\$600.00
Fountain Grass 'Green' - 3 gal.	EA	50.00	\$17.00	\$850.00
Hawaiin Ti 'Black Magic' - 3 gal.	EA	37.00	\$25.00	\$925.00
Pinewheel Jasmine - 3 gal.	EA	200.00	\$17.00	\$3,400.00
Plumbago 'Blue' - 3 gal.	EA	100.00	\$17.00	\$1,700.00
Variegated Shell Ginger - 3 gal.	EA	75.00	\$21.00	\$1,575.00
Thryallis - 3 gal.	EA	150.00	\$17.00	\$2,550.00
Texas Sage - 3 gal.	EA	4.00	\$17.00	\$68.00

Porterweed - 3 gal.	EA	4.00	\$19.00	\$76.00
Variegated Confederate Jasmine - 1 gal.	EA	40.00	\$7.00	\$280.00
Pine 'Longleaf' - 30 gal.	EA	24.00	\$300.00	\$7,200.00
Muhly Grass 'Red' - 3 gal.	EA	100.00	\$17.00	\$1,700.00
Fakahatche Grass - 3 gal.	EA	100.00	\$17.00	\$1,700.00
Wild Coffee - 3 gal.	EA	45.00	\$20.00	\$900.00
Tractor Seat - 3 gal.	EA	30.00	\$25.00	\$750.00
General Enhancement Labor	HR	120.00	\$60.00	\$7,200.00

**Total**                      **\$37,364.00**

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## Terms and Conditions

1. **Scope of Work.** The scope of work to be performed by Contractor is set forth on attached Proposal. If work activity is not set forth in the Proposal, it is not included in the basic scope of work. All material shall conform to bid specifications unless expressly noted otherwise.
2. **Insurance, Licenses and Permits.** Contractor agrees to maintain General Liability insurance coverage, Workers Compensation insurance coverage, and Commercial Automobile insurance coverage as required by law. Contractor also shall comply with all licensing and permit requirements established by any State, County or municipal agency relating to the scope of work.
3. **Subcontractors.** Contractor reserves the right to hire qualified subcontractors to perform work under this Agreement.
4. **Access to Jobsite.** Owner shall ensure Contractor has access to all parts of the jobsite where the Contractor is to perform work as required by this Agreement during normal business hours and other reasonable periods of time. Owner will be responsible to furnish all utilities necessary to perform the work.
5. **Utilities.** Contractor will call Sunshine State One Call of Florida to locate utilities when applicable. Owner is responsible for location of private utilities and contractor cannot be held liable for damage to unmarked utilities.
6. **Compensation.** In exchange for Contractor performing the scope of work described in above, Owner shall pay Contractor in accordance with the pricing terms set forth. Contractor shall issue invoices upon completion of the work for amounts due in accordance with the pricing terms set forth. Amounts invoiced are due upon receipt and shall be considered past due after 15 days from the date of invoice. Past due amounts shall accrue interest at the annual rate of 12%. If Owner disputes or questions any invoice or portion of any invoice, Owner shall provide Contractor with written notification of the basis of the dispute or question within fourteen (14) days of receipt of the invoice or the invoice shall be deemed undisputed and fully payable by Owner. Work performed outside the scope of work described in attached Proposal shall be deemed extra work and shall be invoiced and paid in addition to the base compensation due under this Agreement. Owner agrees that if Owner fails to make payment for more than 60 days after the date of any work provided by Contractor arising out of or relating to this Agreement, then Contractor shall have the right to record a claim of lien against Owner's property to secure payment for labor, materials, equipment and supervision supplied by Contractor for the benefit of Owner's property.
7. **Termination.** This Agreement may be terminated with or without cause by the Owner upon seven (7) days written notice. Owner shall be required to pay for all materials and work completed to the date of termination
8. **Liability.** Contractor and Owner hereby waive any claims against each other for consequential damages or indirect damages of any kind. Contractor shall not be liable to Owner for any claim for property damage or bodily injury unless and to the extent caused by the negligence of Contractor or its employees or subcontractors.
9. **Disputes.** In the event of any litigation arising out of or relating to this Agreement or any related extra work, the prevailing party shall be entitled to recover its attorney's fees and costs from the non-prevailing party at both the trial court and appellate court levels. The county and circuit courts in Marion County, Florida shall have sole and exclusive jurisdiction to decide any dispute between the parties, whether sounding in contract or tort and whether legal or equitable in nature, arising out of or relating to this Agreement. The parties hereby waive the right to trial by jury on all claims, counterclaims and defenses otherwise triable to a jury.
10. **Warranty.** All work performed will be guaranteed for one (1) year after completion. In order for warranty to remain in effect, proper maintenance must be performed for the entire length of the warranty period.
11. **Complete Agreement.** This Agreement and attached Proposal represents the complete and integrated agreement of the parties with respect to the subject matter hereof. All prior verbal or written agreements, promises or representations relating to this Agreement and exhibits hereto are hereby merged into this Agreement and do not survive execution of this Agreement.

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Customer Printed Name

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Customer Signature

---

Date

Job ID: 57854

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**CEPRA**  
LANDSCAPE

**Proposal**

PO Box 865  
Oakland, FL 34760  
407-287-5622  
CepraLandscape.com

ADDRESS
Myrtle Creek Improvement District LK Nona Central & Blvd & Roadways Orlando, FL 32817

PROPOSAL #	DATE
57860 (v. 0)	06/11/2026

DESCRIPTION	
Removal of Dead Pine Trees MCID  Proposal to remove 14 dead pine trees that are all together. Pine Beetles killed the trees. This is for flush cutting with no stump grinding. Grinding is not necessary as trees are in beds on the berm.	\$6,428.00

				<b>\$6,428.00</b>
Description	Type	Qty	Unit \$	Total \$
Tree - Subcontractor	EA	1.00	\$6,428.00	\$6,428.00

**Total                    \$6,428.00**

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## Terms and Conditions

- 1. Scope of Work.** The scope of work to be performed by Contractor is set forth on attached Proposal. If work activity is not set forth in the Proposal, it is not included in the basic scope of work. All material shall conform to bid specifications unless expressly noted otherwise.
- 2. Insurance, Licenses and Permits.** Contractor agrees to maintain General Liability insurance coverage, Workers Compensation insurance coverage, and Commercial Automobile insurance coverage as required by law. Contractor also shall comply with all licensing and permit requirements established by any State, County or municipal agency relating to the scope of work.
- 3. Subcontractors.** Contractor reserves the right to hire qualified subcontractors to perform work under this Agreement.
- 4. Access to Jobsite.** Owner shall ensure Contractor has access to all parts of the jobsite where the Contractor is to perform work as required by this Agreement during normal business hours and other reasonable periods of time. Owner will be responsible to furnish all utilities necessary to perform the work.
- 5. Utilities.** Contractor will call Sunshine State One Call of Florida to locate utilities when applicable. Owner is responsible for location of private utilities and contractor cannot be held liable for damage to unmarked utilities.
- 6. Compensation.** In exchange for Contractor performing the scope of work described in above, Owner shall pay Contractor in accordance with the pricing terms set forth. Contractor shall issue invoices upon completion of the work for amounts due in accordance with the pricing terms set forth. Amounts invoiced are due upon receipt and shall be considered past due after 15 days from the date of invoice. Past due amounts shall accrue interest at the annual rate of 12%. If Owner disputes or questions any invoice or portion of any invoice, Owner shall provide Contractor with written notification of the basis of the dispute or question within fourteen (14) days of receipt of the invoice or the invoice shall be deemed undisputed and fully payable by Owner. Work performed outside the scope of work described in attached Proposal shall be deemed extra work and shall be invoiced and paid in addition to the base compensation due under this Agreement. Owner agrees that if Owner fails to make payment for more than 60 days after the date of any work provided by Contractor arising out of or relating to this Agreement, then Contractor shall have the right to record a claim of lien against Owner's property to secure payment for labor, materials, equipment and supervision supplied by Contractor for the benefit of Owner's property.
- 7. Termination.** This Agreement may be terminated with or without cause by the Owner upon seven (7) days written notice. Owner shall be required to pay for all materials and work completed to the date of termination
- 8. Liability.** Contractor and Owner hereby waive any claims against each other for consequential damages or indirect damages of any kind. Contractor shall not be liable to Owner for any claim for property damage or bodily injury unless and to the extent caused by the negligence of Contractor or its employees or subcontractors.
- 9. Disputes.** In the event of any litigation arising out of or relating to this Agreement or any related extra work, the prevailing party shall be entitled to recover its attorney's fees and costs from the non-prevailing party at both the trial court and appellate court levels. The county and circuit courts in Marion County, Florida shall have sole and exclusive jurisdiction to decide any dispute between the parties, whether sounding in contract or tort and whether legal or equitable in nature, arising out of or relating to this Agreement. The parties hereby waive the right to trial by jury on all claims, counterclaims and defenses otherwise triable to a jury.
- 10. Warranty.** All work performed will be guaranteed for one (1) year after completion. In order for warranty to remain in effect, proper maintenance must be performed for the entire length of the warranty period.
- 11. Complete Agreement.** This Agreement and attached Proposal represents the complete and integrated agreement of the parties with respect to the subject matter hereof. All prior verbal or written agreements, promises or representations relating to this Agreement and exhibits hereto are hereby merged into this Agreement and do not survive execution of this Agreement.

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Customer Printed Name

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Customer Signature

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Date

Job ID: 57860

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**Proposal**

PO Box 865  
 Oakland, FL 34760  
 407-287-5622  
 CepraLandscape.com

ADDRESS
Myrtle Creek Improvement Distrist LK Nona Central & Blvd & Roadways Orlando, FL 32817

PROPOSAL #	DATE
57858 (v. 0)	06/11/2026

DESCRIPTION	
Berm Across From Villagewalk Entrance MCID  Proposal to replace all of the dead firebush and other plant material across from the Villagewalk main entrance. Rendering will show design.	\$31,960.00

				\$31,960.00
Description	Type	Qty	Unit \$	Total \$
Equipment Rental - Large Skid Steer	EA	1.00	\$600.00	\$600.00
General Enhancement Labor	HR	45.00	\$60.00	\$2,700.00
Dump Fees - General Debris	EA	1.00	\$650.00	\$650.00
Panama Rose - 3 gal.	EA	150.00	\$17.00	\$2,550.00
Society Garlic - 1 gal.	EA	245.00	\$7.00	\$1,715.00
Lantana 'Purple' - 1 gal.	EA	180.00	\$7.00	\$1,260.00
Wild Coffee - 3 gal.	EA	100.00	\$22.00	\$2,200.00
Thryallis - 3 gal.	EA	95.00	\$17.00	\$1,615.00
Leopard Plant (tractor seat) - 3 gal.	EA	115.00	\$22.00	\$2,530.00
Azalea 'Formosa' - 3 gal.	EA	110.00	\$17.00	\$1,870.00
Pine 'Longleaf' - 30 gal.	EA	3.00	\$300.00	\$900.00
Perenial Peanut 'EcoTurf' - 1 gal.	EA	960.00	\$7.00	\$6,720.00
Pine Straw Mulch - Subcontractor - BALE	BALE	700.00	\$9.50	\$6,650.00

**Total**                      **\$31,960.00**

## Terms and Conditions

1. **Scope of Work.** The scope of work to be performed by Contractor is set forth on attached Proposal. If work activity is not set forth in the Proposal, it is not included in the basic scope of work. All material shall conform to bid specifications unless expressly noted otherwise.
2. **Insurance, Licenses and Permits.** Contractor agrees to maintain General Liability insurance coverage, Workers Compensation insurance coverage, and Commercial Automobile insurance coverage as required by law. Contractor also shall comply with all licensing and permit requirements established by any State, County or municipal agency relating to the scope of work.
3. **Subcontractors.** Contractor reserves the right to hire qualified subcontractors to perform work under this Agreement.
4. **Access to Jobsite.** Owner shall ensure Contractor has access to all parts of the jobsite where the Contractor is to perform work as required by this Agreement during normal business hours and other reasonable periods of time. Owner will be responsible to furnish all utilities necessary to perform the work.
5. **Utilities.** Contractor will call Sunshine State One Call of Florida to locate utilities when applicable. Owner is responsible for location of private utilities and contractor cannot be held liable for damage to unmarked utilities.
6. **Compensation.** In exchange for Contractor performing the scope of work described in above, Owner shall pay Contractor in accordance with the pricing terms set forth. Contractor shall issue invoices upon completion of the work for amounts due in accordance with the pricing terms set forth. Amounts invoiced are due upon receipt and shall be considered past due after 15 days from the date of invoice. Past due amounts shall accrue interest at the annual rate of 12%. If Owner disputes or questions any invoice or portion of any invoice, Owner shall provide Contractor with written notification of the basis of the dispute or question within fourteen (14) days of receipt of the invoice or the invoice shall be deemed undisputed and fully payable by Owner. Work performed outside the scope of work described in attached Proposal shall be deemed extra work and shall be invoiced and paid in addition to the base compensation due under this Agreement. Owner agrees that if Owner fails to make payment for more than 60 days after the date of any work provided by Contractor arising out of or relating to this Agreement, then Contractor shall have the right to record a claim of lien against Owner's property to secure payment for labor, materials, equipment and supervision supplied by Contractor for the benefit of Owner's property.
7. **Termination.** This Agreement may be terminated with or without cause by the Owner upon seven (7) days written notice. Owner shall be required to pay for all materials and work completed to the date of termination
8. **Liability.** Contractor and Owner hereby waive any claims against each other for consequential damages or indirect damages of any kind. Contractor shall not be liable to Owner for any claim for property damage or bodily injury unless and to the extent caused by the negligence of Contractor or its employees or subcontractors.
9. **Disputes.** In the event of any litigation arising out of or relating to this Agreement or any related extra work, the prevailing party shall be entitled to recover its attorney's fees and costs from the non-prevailing party at both the trial court and appellate court levels. The county and circuit courts in Marion County, Florida shall have sole and exclusive jurisdiction to decide any dispute between the parties, whether sounding in contract or tort and whether legal or equitable in nature, arising out of or relating to this Agreement. The parties hereby waive the right to trial by jury on all claims, counterclaims and defenses otherwise triable to a jury.
10. **Warranty.** All work performed will be guaranteed for one (1) year after completion. In order for warranty to remain in effect, proper maintenance must be performed for the entire length of the warranty period.
11. **Complete Agreement.** This Agreement and attached Proposal represents the complete and integrated agreement of the parties with respect to the subject matter hereof. All prior verbal or written agreements, promises or representations relating to this Agreement and exhibits hereto are hereby merged into this Agreement and do not survive execution of this Agreement.

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Customer Printed Name

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Customer Signature

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Date

Job ID: 57858



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# **Myrtle Creek Improvement District**

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



# Myrtle Creek Improvement District

## May 2026 Financial Package

May 31, 2026

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



**Myrtle Creek Improvement District**  
 Statement of Financial Position  
 As of 5/31/2026

	General Fund	Debt Service	Capital Projects Fund	General Long-Term Debt	Total
<b><u>Assets</u></b>					
<b><u>Current Assets</u></b>					
General Checking Account	\$ 1,936,123.60				\$ 1,936,123.60
Money Market Account	70,998.80				70,998.80
State Board of Administration	4,805.83				4,805.83
Pond Reserve	20,499.70				20,499.70
General Reserve	330,418.66				330,418.66
Assessments Receivable	69,176.40				69,176.40
Deposits	4,300.00				4,300.00
Assessments Receivable		\$ 93,584.65			93,584.65
Debt Service Reserve		316,034.26			316,034.26
Revenue		245,540.25			245,540.25
Prepayment		14,636.51			14,636.51
Accounts Receivable - Due from Developer			\$ 4,500.00		4,500.00
Total Current Assets	\$ 2,436,322.99	\$ 669,795.67	\$ 4,500.00	\$ -	\$ 3,110,618.66
<b><u>Investments</u></b>					
Amount Available in Debt Service Funds				\$ 576,211.02	\$ 576,211.02
Amount To Be Provided				11,203,788.98	11,203,788.98
Total Investments	\$ -	\$ -	\$ -	\$ 11,780,000.00	\$ 11,780,000.00
<b>Total Assets</b>	<b>\$ 2,436,322.99</b>	<b>\$ 669,795.67</b>	<b>\$ 4,500.00</b>	<b>\$ 11,780,000.00</b>	<b>\$ 14,890,618.66</b>



**Myrtle Creek Improvement District**  
**Statement of Financial Position**  
 As of 5/31/2026

	General Fund	Debt Service	Capital Projects Fund	General Long- Term Debt	Total
<b><u>Liabilities and Net Assets</u></b>					
<b><u>Current Liabilities</u></b>					
Accounts Payable	\$ 36,587.42				\$ 36,587.42
Due To Other Governmental Units	7,987.23				7,987.23
Deferred Revenue	69,176.40				69,176.40
Deferred Revenue		\$ 93,584.65			93,584.65
Accounts Payable			\$ 4,500.00		4,500.00
Deferred Revenue			4,500.00		4,500.00
Total Current Liabilities	<u>\$ 113,751.05</u>	<u>\$ 93,584.65</u>	<u>\$ 9,000.00</u>	<u>\$ -</u>	<u>\$ 216,335.70</u>
<b><u>Long Term Liabilities</u></b>					
Revenue Bonds Payable - Long-Term				\$ 11,780,000.00	\$ 11,780,000.00
Total Long Term Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,780,000.00</u>	<u>\$ 11,780,000.00</u>
<b>Total Liabilities</b>	<u><u>\$ 113,751.05</u></u>	<u><u>\$ 93,584.65</u></u>	<u><u>\$ 9,000.00</u></u>	<u><u>\$ 11,780,000.00</u></u>	<u><u>\$ 11,996,335.70</u></u>
<b><u>Net Assets</u></b>					
Net Assets, Unrestricted	\$ 1,310,790.05				\$ 1,310,790.05
Net Assets - General Government	555,494.86				555,494.86
Current Year Net Assets - General Government	456,287.03				456,287.03
Net Assets, Unrestricted		\$ 681,599.44			681,599.44
Current Year Net Assets, Unrestricted		(105,388.42)			(105,388.42)
Net Assets, Unrestricted			\$ (417,951.06)		(417,951.06)
Net Assets, Unrestricted			417,951.06		417,951.06
Current Year Net Assets, Unrestricted			(4,500.00)		(4,500.00)
<b>Total Net Assets</b>	<u><u>\$ 2,322,571.94</u></u>	<u><u>\$ 576,211.02</u></u>	<u><u>\$ (4,500.00)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,894,282.96</u></u>
<b>Total Liabilities and Net Assets</b>	<u><u>\$ 2,436,322.99</u></u>	<u><u>\$ 669,795.67</u></u>	<u><u>\$ 4,500.00</u></u>	<u><u>\$ 11,780,000.00</u></u>	<u><u>\$ 14,890,618.66</u></u>



**Myrtle Creek Improvement District**  
Statement of Activities  
As of 5/31/2026

	General Fund	Debt Service	Capital Projects Fund	General Long- Term Debt	Total
<b><u>Revenues</u></b>					
On-Roll Assessments	\$ 856,883.44				\$ 856,883.44
On-Roll Assessments		\$ 1,159,226.30			1,159,226.30
Total Revenues	<u>\$ 856,883.44</u>	<u>\$ 1,159,226.30</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,016,109.74</u>
<b><u>Expenses</u></b>					
Supervisor Fees	\$ 4,400.00				\$ 4,400.00
Public Officials' Liability Insurance	4,463.00				4,463.00
Trustee Services	5,458.62				5,458.62
Management	31,166.64				31,166.64
Engineering	13,013.49				13,013.49
Disclosure	1,500.00				1,500.00
District Counsel	3,425.46				3,425.46
Assessment Administration	7,500.00				7,500.00
Audit	3,600.00				3,600.00
Tax Preparation	46.20				46.20
Travel and Per Diem	41.80				41.80
Postage & Shipping	78.99				78.99
Legal Advertising	1,864.59				1,864.59
Miscellaneous	208.59				208.59
Web Site Maintenance	1,760.00				1,760.00
Holiday Decorations	1,000.00				1,000.00
Dues, Licenses, and Fees	175.00				175.00
Electric	1,238.04				1,238.04
Entry Lighting	188.69				188.69
Water Reclaimed	17,468.73				17,468.73
Aquatic Contract	2,600.00				2,600.00
General Liability Insurance	5,110.00				5,110.00
Other Insurance	500.00				500.00
Irrigation	28,266.98				28,266.98
Landscaping Maintenance & Material	180,484.92				180,484.92
Flower & Plant Replacement	4,800.00				4,800.00
Contingency	8,800.00				8,800.00



**Myrtle Creek Improvement District**  
**Statement of Activities**  
 As of 5/31/2026

	General Fund	Debt Service	Capital Projects Fund	General Long-Term Debt	Total
IME - Aquatics Maintenance	\$ 2,104.24				\$ 2,104.24
IME - Irrigation	473.60				473.60
IME - Landscaping	60,505.44				60,505.44
IME - Lighting	431.52				431.52
IME - Miscellaneous	192.16				192.16
IME - Water Reclaimed	545.17				545.17
Trail Repair	30,500.00				30,500.00
Pest Control	2,510.00				2,510.00
Entry and Wall Maintenance	1,850.00				1,850.00
Streetlights	7,833.28				7,833.28
Personnel Leasing Agreement	24,000.08				24,000.08
Principal Payments		\$ 885,000.00			885,000.00
Interest Payments		397,825.00			397,825.00
Contingency			\$ 4,500.00		4,500.00
<b>Total Expenses</b>	<b>\$ 460,105.23</b>	<b>\$ 1,282,825.00</b>	<b>\$ 4,500.00</b>	<b>\$ -</b>	<b>\$ 1,747,430.23</b>
<b><u>Other Revenues (Expenses) &amp; Gains (Losses)</u></b>					
Interest Income	\$ 59,508.82				\$ 59,508.82
Dividends Income		\$ 18,210.28			18,210.28
<b>Total Other Revenues (Expenses) &amp; Gains (Losses)</b>	<b>\$ 59,508.82</b>	<b>\$ 18,210.28</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 77,719.10</b>
<b>Change In Net Assets</b>	<b>\$ 456,287.03</b>	<b>\$ (105,388.42)</b>	<b>\$ (4,500.00)</b>	<b>\$ -</b>	<b>\$ 346,398.61</b>
<b>Net Assets At Beginning Of Year</b>	<b>\$ 1,866,284.91</b>	<b>\$ 681,599.44</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,547,884.35</b>
<b>Net Assets At End Of Year</b>	<b>\$ 2,322,571.94</b>	<b>\$ 576,211.02</b>	<b>\$ (4,500.00)</b>	<b>\$ -</b>	<b>\$ 2,894,282.96</b>



**Myrtle Creek Improvement District**  
 Budget to Actual  
 For the Month Ending 5/31/2026

	YTD Actual	YTD Budget	YTD Variance	FY 2026 Adopted Budget	Percentage Variance
<b>Revenues</b>					
On-Roll Assessments	\$ 856,883.44	\$ 618,367.87	\$ 238,515.57	\$ 927,551.80	92.38%
Carryforward Revenue	64,546.70	64,546.70	-	96,820.02	66.67%
<b>Net Revenues</b>	<b>\$ 921,430.14</b>	<b>\$ 682,914.57</b>	<b>\$ 238,515.57</b>	<b>\$ 1,024,371.82</b>	<b>89.95%</b>
<b>General &amp; Administrative Expenses</b>					
<b>Legislative</b>					
Supervisor Fees	\$ 4,400.00	\$ 8,000.00	\$ (3,600.00)	\$ 12,000.00	36.67%
<b>Financial &amp; Administrative</b>					
Public Officials' Liability Insurance	4,463.00	3,227.67	1,235.33	4,841.50	92.18%
Trustee Services	5,458.62	4,666.67	791.95	7,000.00	77.98%
Management	31,166.64	31,166.67	(0.03)	46,750.00	66.67%
Engineering	13,013.49	6,666.67	6,346.82	10,000.00	130.13%
Disclosure	1,500.00	1,000.00	500.00	1,500.00	100.00%
Property Appraiser	-	2,333.33	(2,333.33)	3,500.00	0.00%
District Counsel	3,425.46	16,666.67	(13,241.21)	25,000.00	13.70%
Assessment Administration	7,500.00	5,000.00	2,500.00	7,500.00	100.00%
Reamortization Schedules	-	166.67	(166.67)	250.00	0.00%
Audit	3,600.00	2,666.67	933.33	4,000.00	90.00%
Arbitrage Calculation	-	600.00	(600.00)	900.00	0.00%
Tax Preparation	46.20	28.00	18.20	42.00	110.00%
Travel and Per Diem	41.80	200.00	(158.20)	300.00	13.93%
Telephone	-	16.70	(16.70)	25.00	0.00%
Postage & Shipping	78.99	333.33	(254.34)	500.00	15.80%
Copies	-	1,333.33	(1,333.33)	2,000.00	0.00%
Legal Advertising	1,864.59	4,333.33	(2,468.74)	6,500.00	28.69%
Bank Fees	-	32.00	(32.00)	48.00	0.00%
Miscellaneous	208.59	3,333.33	(3,124.74)	5,000.00	4.17%
Meeting Room	-	166.67	(166.67)	250.00	0.00%
Office Supplies	-	66.67	(66.67)	100.00	0.00%
Web Site Maintenance	1,760.00	1,960.00	(200.00)	2,940.00	59.86%
Holiday Decorations	1,000.00	833.33	166.67	1,250.00	80.00%
Dues, Licenses, and Fees	175.00	116.67	58.33	175.00	100.00%
<b>Total General &amp; Administrative Expenses</b>	<b>\$ 79,702.38</b>	<b>\$ 94,914.38</b>	<b>\$ (15,212.00)</b>	<b>\$ 142,371.50</b>	<b>55.98%</b>



**Myrtle Creek Improvement District**  
 Budget to Actual  
 For the Month Ending 5/31/2026

	YTD Actual	YTD Budget	YTD Variance	FY 2026 Adopted Budget	Percentage Variance
<b>Field Operations</b>					
<b>Electric Utility Services</b>					
Electric	\$ 902.73	\$ 1,000.00	\$ (97.27)	\$ 1,500.00	60.18%
Entry Lighting	188.69	333.33	(144.64)	500.00	37.74%
<b>Water-Sewer Combination Services</b>					
Water Reclaimed	14,939.76	25,333.33	(10,393.57)	38,000.00	39.32%
<b>Stormwater Control</b>					
Aquatic Contract	2,600.00	2,600.00	-	3,900.00	66.67%
<b>Other Physical Environment</b>					
General Liability Insurance	5,110.00	3,696.10	1,413.90	5,544.15	92.17%
Property & Casualty Insurance	-	1,133.33	(1,133.33)	1,700.00	0.00%
Other Insurance	500.00	1,000.00	(500.00)	1,500.00	33.33%
Irrigation Repairs	26,716.98	30,000.00	(3,283.02)	45,000.00	59.37%
Landscaping Maintenance & Material					
District Landscaping	148,955.00	183,333.33	(34,378.33)	275,000.00	54.17%
Gateway Road Landscaping	315.92	315.92	-	473.88	66.67%
Tree Trimming	-	28,000.00	(28,000.00)	42,000.00	0.00%
Flower & Plant Replacement	4,800.00	33,333.33	(28,533.33)	50,000.00	9.60%
Contingency	8,800.00	50,610.12	(41,810.12)	75,915.18	11.59%
Pest Control	2,510.00	866.67	1,643.33	1,300.00	193.08%
Hurricane Cleanup	-	33,333.33	(33,333.33)	50,000.00	0.00%
<b>Interchange Maintenance Expenses</b>					
IME - Aquatics Maintenance	2,104.24	2,226.00	(121.76)	3,339.00	63.02%
IME - Irrigation Repairs	473.60	2,100.00	(1,626.40)	3,150.00	15.03%
IME - Landscaping	60,505.44	61,555.41	(1,049.97)	92,333.12	65.53%
IME - Lighting	431.52	840.00	(408.48)	1,260.00	34.25%
IME - Miscellaneous	192.16	4,200.00	(4,007.84)	6,300.00	3.05%
IME - Water Reclaimed	545.17	1,050.00	(504.83)	1,575.00	34.61%
IME - Landscape Improvements	-	8,400.00	(8,400.00)	12,600.00	0.00%
<b>New Operational Field Expenses</b>					
Trail Repair	30,500.00	10,000.00	20,500.00	15,000.00	203.33%
<b>Road &amp; Street Facilities</b>					
Entry and Wall Maintenance	1,850.00	6,666.67	(4,816.67)	10,000.00	18.50%
Streetlights	7,833.28	10,000.00	(2,166.72)	15,000.00	52.22%
<b>Parks &amp; Recreation</b>					
Personnel Leasing Agreement - Administrator	10,666.72	10,666.67	0.05	16,000.00	66.67%
Personnel Leasing Agreement - Irrigation Specialist	13,333.36	13,333.33	0.03	20,000.00	66.67%
<b>Reserves</b>					
Infrastructure Capital Reserve	-	13,333.33	(13,333.33)	20,000.00	0.00%
Interchange Maintenance Reserve	-	1,573.33	(1,573.33)	2,360.00	0.00%
Lake/Pond Repair Reserve	-	3,333.33	(3,333.33)	5,000.00	0.00%
<b>Total Field Operations Expenses</b>	<b>\$ 344,774.57</b>	<b>\$ 544,166.86</b>	<b>\$ (199,392.29)</b>	<b>\$ 816,250.33</b>	<b>42.24%</b>



**Myrtle Creek Improvement District**  
Budget to Actual  
For the Month Ending 5/31/2026

	YTD Actual	YTD Budget	YTD Variance	FY 2026 Adopted Budget	Percentage Variance
<b><u>Wellspring Blvd./Performance Drive Expense</u></b>					
Irrigation Repairs	\$ 1,550.00	\$ 3,487.00	\$ (1,937.00)	\$ 5,230.50	29.63%
Landscaping	31,214.00	26,666.67	4,547.33	40,000.00	78.04%
Flower & Plant Replacement	-	4,761.55	(4,761.55)	7,142.33	0.00%
Lighting	335.31	5,251.45	(4,916.14)	7,877.17	4.26%
Miscellaneous	-	2,333.33	(2,333.33)	3,500.00	0.00%
Water Reclaimed	2,528.97	3,333.33	(804.36)	5,000.00	50.58%
<b>Total Wellspring Blvd./Performance Drive Expenses</b>	<b>\$ 35,628.28</b>	<b>\$ 45,833.33</b>	<b>\$ (10,205.05)</b>	<b>\$ 68,750.00</b>	<b>51.82%</b>
<b>Total Expenses</b>	<b>\$ 460,105.23</b>	<b>\$ 684,914.57</b>	<b>\$ (224,809.34)</b>	<b>\$ 1,027,371.83</b>	<b>44.78%</b>
<b>Income (Loss) from Operations</b>	<b>\$ 461,324.91</b>	<b>\$ (2,000.00)</b>	<b>\$ 463,324.91</b>	<b>\$ (3,000.00)</b>	
<b>Other Income (Expense)</b>					
Interest Income	\$ 59,508.82	\$ 2,000.00	\$ 57,508.82	\$ 3,000.00	1983.63%
<b>Total Other Income (Expense)</b>	<b>\$ 59,508.82</b>	<b>\$ 2,000.00</b>	<b>\$ 57,508.82</b>	<b>\$ 3,000.00</b>	<b>1983.63%</b>
<b>Net Income (Loss)</b>	<b>\$ 520,833.73</b>	<b>\$ -</b>	<b>\$ 520,833.73</b>	<b>\$ -</b>	



**Myrtle Creek Improvement District**  
 Budget to Actual  
 For the Month Ending 5/31/2026

	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	YTD Actual
<b>Revenues</b>									
On-Roll Assessments	\$ -	\$ 61,890.03	\$ 156,238.21	\$ 128,397.39	\$ 256,628.20	\$ 35,776.99	\$ 106,593.34	\$ 111,359.28	\$ 856,883.44
Carryforward Revenue	8,068.36	8,068.33	8,068.34	8,068.33	8,068.34	8,068.33	8,068.34	8,068.33	64,546.70
<b>Net Revenues</b>	<b>\$ 8,068.36</b>	<b>\$ 69,958.36</b>	<b>\$ 164,306.55</b>	<b>\$ 136,465.72</b>	<b>\$ 264,696.54</b>	<b>\$ 43,845.32</b>	<b>\$ 114,661.68</b>	<b>\$ 119,427.61</b>	<b>\$ 921,430.14</b>
<b>General &amp; Administrative Expenses</b>									
<b>Legislative</b>									
Supervisor Fees	\$ -	\$ 1,000.00	\$ -	\$ 800.00	\$ 800.00	\$ 1,000.00	\$ -	\$ 800.00	\$ 4,400.00
<b>Financial &amp; Administrative</b>									
Public Officials' Liability Insurance	4,463.00	-	-	-	-	-	-	-	4,463.00
Trustee Services	5,458.62	-	-	-	-	-	-	-	5,458.62
Management	3,895.83	3,895.83	3,895.83	3,895.83	3,895.83	3,895.83	3,895.83	3,895.83	31,166.64
Engineering	-	911.25	429.10	-	504.43	736.80	-	10,431.91	13,013.49
Disclosure	-	-	1,500.00	-	-	-	-	-	1,500.00
Property Appraiser	-	-	-	-	-	-	-	-	-
District Counsel	-	-	865.00	-	201.00	2,359.46	-	-	3,425.46
Assessment Administration	-	-	7,500.00	-	-	-	-	-	7,500.00
Reamortization Schedules	-	-	-	-	-	-	-	-	-
Audit	-	-	-	-	-	-	3,600.00	-	3,600.00
Arbitrage Calculation	-	-	-	-	-	-	-	-	-
Tax Preparation	-	-	-	-	-	46.20	-	-	46.20
Travel and Per Diem	-	-	-	6.80	14.00	7.00	14.00	-	41.80
Telephone	-	-	-	-	-	-	-	-	-
Postage & Shipping	-	0.74	24.94	-	-	25.31	-	28.00	78.99
Copies	-	-	-	-	-	-	-	-	-
Legal Advertising	271.93	58.14	270.90	267.15	47.65	635.79	-	313.03	1,864.59
Bank Fees	-	-	-	-	-	-	-	-	-
Miscellaneous	-	1.24	1.22	81.23	41.23	41.22	41.22	1.23	208.59
Meeting Room	-	-	-	-	-	-	-	-	-
Office Supplies	-	-	-	-	-	-	-	-	-
Web Site Maintenance	145.00	145.00	145.00	445.00	145.00	145.00	445.00	145.00	1,760.00
Holiday Decorations	-	-	1,000.00	-	-	-	-	-	1,000.00
Dues, Licenses, and Fees	175.00	-	-	-	-	-	-	-	175.00
<b>Total General &amp; Administrative Expenses</b>	<b>\$ 14,409.38</b>	<b>\$ 6,012.20</b>	<b>\$ 15,631.99</b>	<b>\$ 5,496.01</b>	<b>\$ 5,649.14</b>	<b>\$ 8,892.61</b>	<b>\$ 7,996.05</b>	<b>\$ 15,615.00</b>	<b>\$ 79,702.38</b>



**Myrtle Creek Improvement District**  
 Budget to Actual  
 For the Month Ending 5/31/2026

	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	YTD Actual
<b>Field Operations</b>									
<b>Electric Utility Services</b>									
Electric	\$ -	\$ 130.33	\$ 128.97	\$ 130.58	\$ 129.84	\$ 127.71	\$ 127.95	\$ 127.35	\$ 902.73
Entry Lighting	-	27.19	26.69	27.19	27.07	26.69	26.93	26.93	188.69
<b>Water-Sewer Combination Services</b>									
Water Reclaimed	-	3,043.28	2,065.35	2,488.11	1,624.00	1,478.84	2,223.72	2,016.46	14,939.76
<b>Stormwater Control</b>									
Aquatic Contract	325.00	325.00	325.00	325.00	325.00	325.00	325.00	325.00	2,600.00
<b>Other Physical Environment</b>									
General Liability Insurance	5,110.00	-	-	-	-	-	-	-	5,110.00
Property & Casualty Insurance	-	-	-	-	-	-	-	-	-
Other Insurance	500.00	-	-	-	-	-	-	-	500.00
Irrigation	-	-	7,658.50	520.00	3,989.00	2,879.98	2,748.50	8,921.00	26,716.98
<b>Landscaping Maintenance &amp; Material</b>									
District Landscaping	19,253.75	19,253.75	19,253.75	19,253.75	19,253.75	19,253.75	19,253.75	14,178.75	148,955.00
Gateway Road Landscaping	39.49	39.49	39.49	39.49	39.49	39.49	39.49	39.49	315.92
Tree Trimming	-	-	-	-	-	-	-	-	-
Flower & Plant Replacement	-	-	-	4,800.00	-	-	-	-	4,800.00
Contingency	-	-	-	-	-	-	8,800.00	-	8,800.00
Pest Control	1,255.00	-	-	-	-	-	1,255.00	-	2,510.00
Hurricane Cleanup	-	-	-	-	-	-	-	-	-
<b>Interchange Maintenance Expenses</b>									
IME - Aquatics Maintenance	263.03	263.03	263.03	263.03	263.03	263.03	263.03	263.03	2,104.24
IME - Irrigation	-	-	473.60	-	-	-	-	-	473.60
IME - Landscaping	7,563.18	7,563.18	7,563.18	7,563.18	7,563.18	7,563.18	7,563.18	7,563.18	60,505.44
IME - Lighting	-	59.43	60.92	67.73	65.82	59.71	60.07	57.84	431.52
IME - Miscellaneous	96.08	-	-	-	-	-	96.08	-	192.16
IME - Water Reclaimed	-	90.58	139.30	66.81	54.88	63.25	66.66	63.69	545.17
IME - Landscape Improvements	-	-	-	-	-	-	-	-	-
<b>New Operational Field Expenses</b>									
Trail Repair	-	-	30,500.00	-	-	-	-	-	30,500.00
<b>Road &amp; Street Facilities</b>									
Entry and Wall Maintenance	-	-	1,850.00	-	-	-	-	-	1,850.00
Streetlights	-	1,106.94	1,106.94	1,123.88	1,123.88	1,123.88	1,123.88	1,123.88	7,833.28



**Myrtle Creek Improvement District**  
 Budget to Actual  
 For the Month Ending 5/31/2026

	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	YTD Actual
<b>Parks &amp; Recreation</b>									
Personnel Leasing Agreement - Administrator	1,333.34	1,333.34	1,333.34	1,333.34	1,333.34	1,333.34	1,333.34	1,333.34	10,666.72
Personnel Leasing Agreement - Irrigation Specialist	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	13,333.36
<b>Contingency</b>									
Infrastructure Capital Reserve	-	-	-	-	-	-	-	-	-
Interchange Maintenance Reserve	-	-	-	-	-	-	-	-	-
Lake/Pond Repair Reserve	-	-	-	-	-	-	-	-	-
<b>Total Field Operations Expenses</b>	<b>\$ 37,405.54</b>	<b>\$ 34,902.21</b>	<b>\$ 74,454.73</b>	<b>\$ 39,668.76</b>	<b>\$ 37,458.95</b>	<b>\$ 36,204.52</b>	<b>\$ 46,973.25</b>	<b>\$ 37,706.61</b>	<b>\$ 344,774.57</b>
<b>Wellspring Blvd./Performance Drive Expenses</b>									
Irrigation Repairs	\$ -	\$ -	\$ 829.00	\$ -	\$ 721.00	\$ -	\$ -	\$ -	\$ 1,550.00
Landscaping	3,901.75	3,901.75	3,901.75	3,901.75	3,901.75	3,901.75	3,901.75	3,901.75	31,214.00
Flower & Plant Replacement	-	-	-	-	-	-	-	-	-
Lighting	-	48.29	47.67	47.92	48.17	47.67	47.67	47.92	335.31
Miscellaneous	-	-	-	-	-	-	-	-	-
Water Reclaimed	-	507.67	246.95	334.87	346.91	265.03	350.01	477.53	2,528.97
<b>Total Wellspring Blvd./Performance Drive Expenses</b>	<b>\$ 3,901.75</b>	<b>\$ 4,457.71</b>	<b>\$ 5,025.37</b>	<b>\$ 4,284.54</b>	<b>\$ 5,017.83</b>	<b>\$ 4,214.45</b>	<b>\$ 4,299.43</b>	<b>\$ 4,427.20</b>	<b>\$ 35,628.28</b>
<b>Total Expenses</b>	<b>\$ 55,716.67</b>	<b>\$ 45,372.12</b>	<b>\$ 95,112.09</b>	<b>\$ 49,449.31</b>	<b>\$ 48,125.92</b>	<b>\$ 49,311.58</b>	<b>\$ 59,268.73</b>	<b>\$ 57,748.81</b>	<b>\$ 460,105.23</b>
<b>Income (Loss) from Operations</b>	<b>\$ (47,648.31)</b>	<b>\$ 24,586.24</b>	<b>\$ 69,194.46</b>	<b>\$ 87,016.41</b>	<b>\$ 216,570.62</b>	<b>\$ (5,466.26)</b>	<b>\$ 55,392.95</b>	<b>\$ 61,678.80</b>	<b>\$ 461,324.91</b>
<b>Other Income (Expense)</b>									
Interest Income	\$ 6,011.89	\$ 5,445.70	\$ 7,096.89	\$ 5,703.35	\$ 5,488.59	\$ 17,140.76	\$ 6,115.26	\$ 6,506.38	\$ 59,508.82
<b>Total Other Income (Expense)</b>	<b>\$ 6,011.89</b>	<b>\$ 5,445.70</b>	<b>\$ 7,096.89</b>	<b>\$ 5,703.35</b>	<b>\$ 5,488.59</b>	<b>\$ 17,140.76</b>	<b>\$ 6,115.26</b>	<b>\$ 6,506.38</b>	<b>\$ 59,508.82</b>
<b>Net Income (Loss)</b>	<b>\$ (41,636.42)</b>	<b>\$ 30,031.94</b>	<b>\$ 76,291.35</b>	<b>\$ 92,719.76</b>	<b>\$ 222,059.21</b>	<b>\$ 11,674.50</b>	<b>\$ 61,508.21</b>	<b>\$ 68,185.18</b>	<b>\$ 520,833.73</b>



Myrtle Creek Improvement District  
Cash Flow

	Beg. Cash	FY25 Inflows	FY25 Outflows	FY26 Inflows	FY26 Outflows	End. Cash
9/1/2025	1,605,520.69	12,068.08	(135,426.68)	-	(10,073.00)	1,472,089.09
10/1/2025	1,472,089.09	5,950.99	(15,841.14)	4,680.96	-	1,466,879.90
11/1/2025	1,466,879.90	-	(7,354.92)	149,850.83	(58,098.15)	1,551,277.66
12/1/2025	1,551,277.66	-	-	373,450.69	(385,460.83)	1,539,267.52
1/1/2026	1,539,267.52	-	-	306,625.83	(227,546.74)	1,618,346.61
2/1/2026	1,618,346.61	-	-	608,239.03	(398,312.19)	1,828,273.45
3/1/2026	1,828,273.45	-	-	100,147.72	(121,506.78)	1,806,914.39
4/1/2026	1,806,914.39	-	-	255,776.35	(205,785.22)	1,856,905.52
5/1/2026	1,856,905.52	-	-	267,340.05	(188,121.97)	1,936,123.60
6/1/2026	1,936,123.60	-	-	-	(33,671.39)	1,902,452.21 as of 06/10/2026
Totals		18,019.07	(158,622.74)	2,066,111.46	(1,628,576.27)	