

Myrtle Creek Improvement District

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

www.myrtlecreekid.org

The following is the proposed agenda for the upcoming Meeting of the Board of Supervisors for the Myrtle Creek Improvement District ("District"), scheduled to be held at **5:00 p.m. on Tuesday, 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**
(provided under separate cover)

Business Matters

2. **Consideration of Fiscal Year 2026 Audit Engagement Letter**
3. **Presentation and Review of 2026 District Infrastructure Assessment Report**
4. **Consideration of 1st 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



Myrtle Creek Improvement District

**Minutes of the May 19, 2026,
Boad of Supervisors' Meeting**
(provided under separate cover)



Myrtle Creek Improvement District

Fiscal Year 2026 Audit Engagement Letter



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road • Suite 301
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

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.

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



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)**



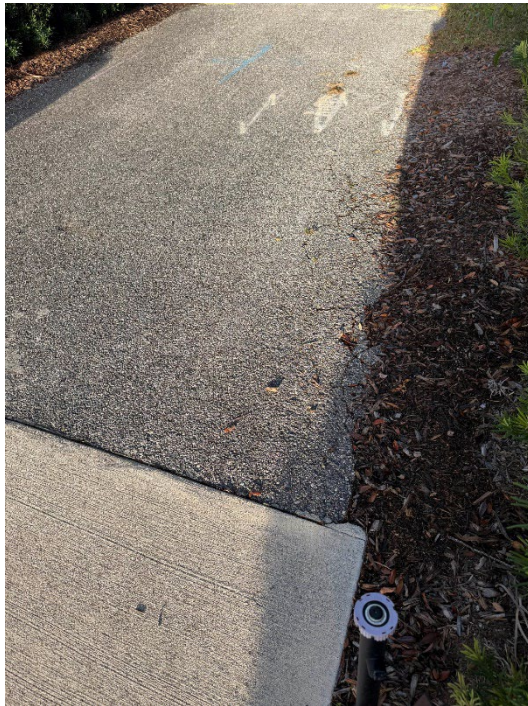
**Photo 3 – Water Control Structure in Good Condition (No Observed Changes)
(Refer to Prior Photo 4 - 2025 Assessment)**



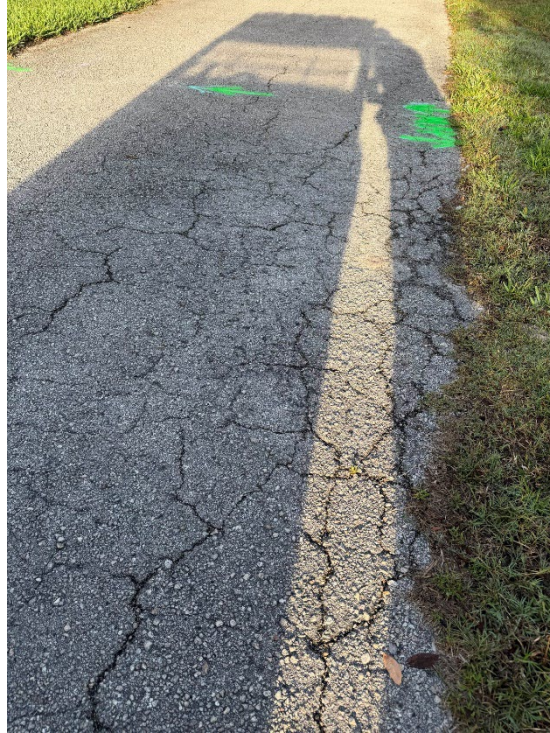
**Photo 4 – South Edge of Pond in Good Condition (No Observed Changes)
(Refer to Prior Photo 5 - 2025 Assessment)**



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



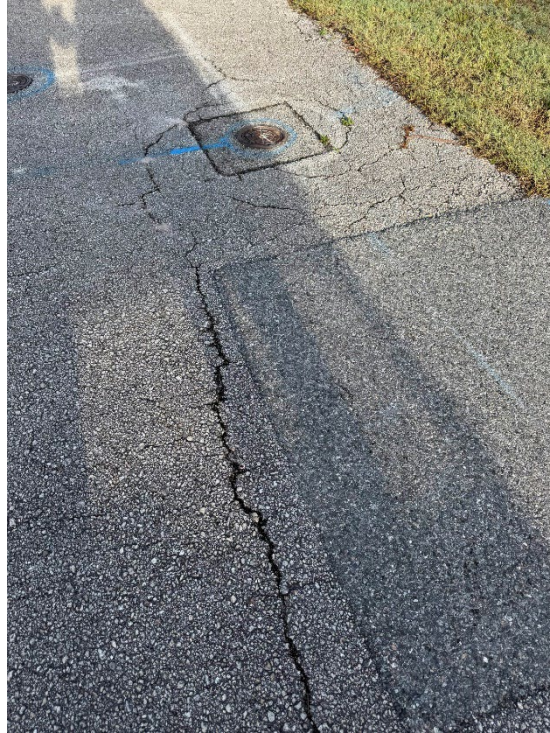
**Photo 6 – Typical Asphalt Raveling and Base Failure (No Observed Changes)
(Refer to Prior Photo 7 - 2025 Assessment)**



**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)**



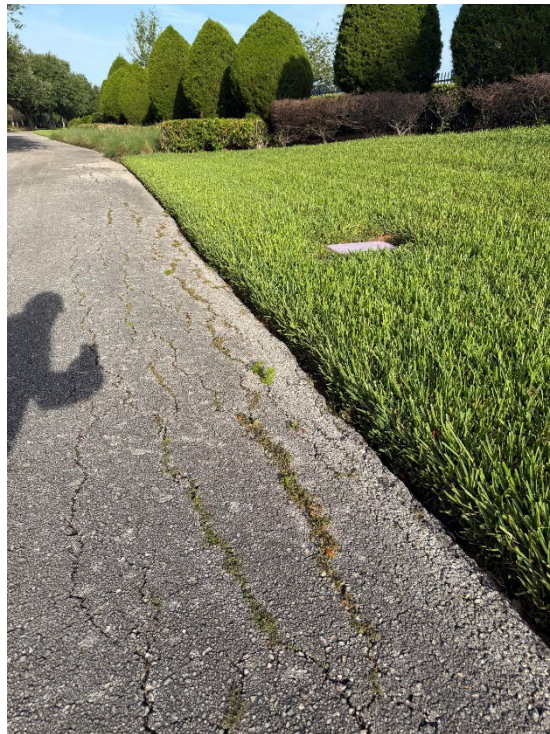
**Photo 11.3 – Asphalt Cracking
(New Photo – 2026 Assessment)**



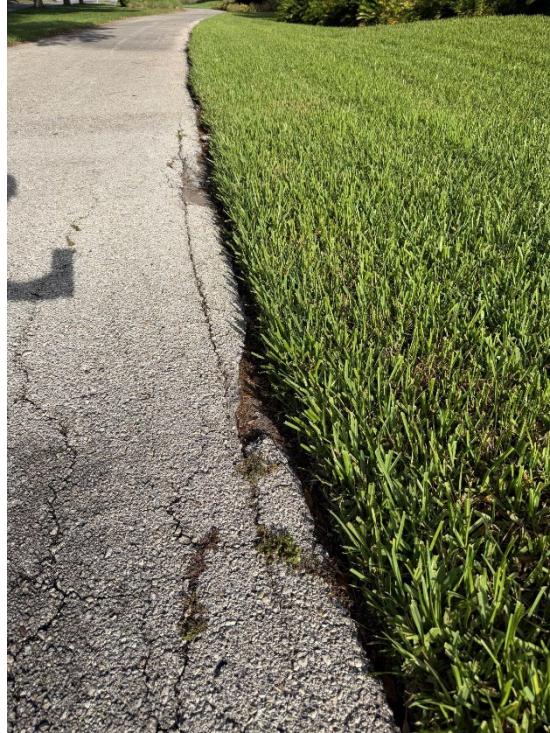
**Photo 11.4 – Cracked Concrete on Sidewalk
(New Photo – 2026 Assessment)**



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



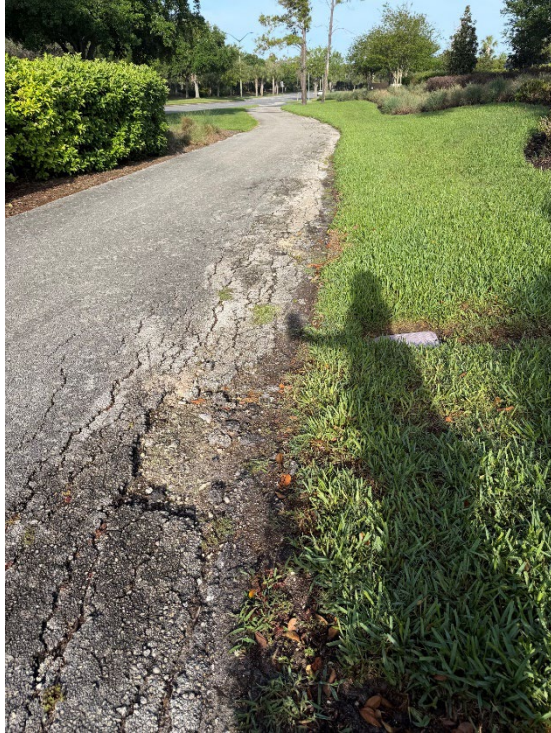
**Photo 13 – Asphalt Raveling and Base Failure (No Observed Changes)
(Refer to Prior Photo 17 - 2025 Assessment)**



**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)**



Myrtle Creek Improvement District

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



Myrtle Creek Improvement District

Tree Pruning Proposals

Tree Pruning Proposals Summary

Paradise
Arbor & Outdoors DWC Outdoors & Hauling

Wellspring	\$47,990.00	\$7,500.00
Lake Nona Blvd.		\$32,500.00
Total	\$47,990.00	\$40,000.00

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
	Tree Trimming	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
	Tree Trimming	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
	Tree Trimming	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			
	Tree Trimming	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			
	Details	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
				TOTAL	\$130,716.00

Accepted By

Accepted Date

Blank Page



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

Wellspring Dr 32827

Terms
 Due on receipt

ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
------------------	----------	------------	--------

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
TOTAL	\$ 7,500.00

Signature

x

Date:

Please sign here to accept the terms and conditions

Sales Reps

Sierra Cook
 Office: 352-396-7711
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

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.

Signature

x

Date:

Please sign here to accept the terms and conditions

SUBTOTAL	\$ 32,500.00
SALES TAX	\$ 0.00
TOTAL	\$ 32,500.00



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

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

Sales Keps

Sierra Cook

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

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.
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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:

____ 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
BANK ID: OM1471 - CITY NATIONAL BANK					001-101-0000-00-01
4820	05/20/26	P	AWC	Aquatic Weed Control, Inc.	\$325.00
4821	05/20/26	P	BVLS	BrightView Landscape Services	\$11,133.00
4822	05/20/26	P	CEPRA	Cepra Landscape	\$8,921.00
4823	05/26/26	P	BCID	Boggy Creek Improv. District	\$56.19
4824	05/26/26	P	ORLSEN	Orlando Sentinel	\$256.84
4825	05/26/26	P	PFMMS	PFM Management Services	\$3,923.83
4826	05/29/26	P	KSHENA	Kamalakar Shenai	\$200.00
4827	05/29/26	P	MLEED	Marsha Leed	\$200.00
4828	05/29/26	P	PGILL	Patrick Gill	\$200.00
4829	05/29/26	P	TEVANS	Trudy Evans	\$200.00
BANK OM1471 REGISTER TOTAL:					\$25,415.86
BANK ID: OM-ACH - CITY NATIONAL BANK - ACH & WIRES					001-101-0000-00-01
70077	05/20/26	M	OUC	Orlando Utilities Commission	\$3,821.30
70078	05/20/26	M	BCID	Boggy Creek Improv. District	\$8,088.51
70079	05/20/26	M	TRUSTE	US Bank as Trustee for Myrtle	\$150,651.30
70080	05/29/26	M	VGLOBA	VGlobalTech	\$145.00
BANK OM-ACH REGISTER TOTAL:					\$162,706.11
GRAND TOTAL :					\$188,121.97

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 (Void Date); "A" - Application; "E" - EFT

** Denotes broken check sequence.

Myrtle Creek Improvement District
 May 2026 AP Remittance Report

BANK:	OM-ACH	CHECK:	70077	AMOUNT:	\$3,821.30	DATE:	05/20/26	VEND ID:	OUC
Date	Invoice Number	Invoice Description				Discount Taken	Amount Paid		
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		
TOTALS:						\$0.00	\$3,821.30		
BANK:	OM1471	CHECK:	4820	AMOUNT:	\$325.00	DATE:	05/20/26	VEND ID:	AWC
Date	Invoice Number	Invoice Description				Discount Taken	Amount Paid		
05/01/26	1139543	PA 721 - May waterway service				\$0.00	\$325.00		
TOTALS:						\$0.00	\$325.00		
BANK:	OM1471	CHECK:	4821	AMOUNT:	\$11,133.00	DATE:	05/20/26	VEND ID:	BVLS
Date	Invoice Number	Invoice Description				Discount Taken	Amount Paid		
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)		
TOTALS:						\$0.00	\$11,133.00		
BANK:	OM1471	CHECK:	4822	AMOUNT:	\$8,921.00	DATE:	05/20/26	VEND ID:	CEPRA
Date	Invoice Number	Invoice Description				Discount Taken	Amount Paid		
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		
TOTALS:						\$0.00	\$8,921.00		
BANK:	OM-ACH	CHECK:	70078	AMOUNT:	\$8,088.51	DATE:	05/20/26	VEND ID:	BCID
Date	Invoice Number	Invoice Description				Discount Taken	Amount Paid		
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		
TOTALS:						\$0.00	\$8,088.51		
BANK:	OM-ACH	CHECK:	70079	AMOUNT:	\$150,651.30	DATE:	05/20/26	VEND ID:	TRUSTE
Date	Invoice Number	Invoice Description				Discount Taken	Amount Paid		
05/16/26	2026.05.15	S2016 FY26 DS (239413000) Dist				\$0.00	\$150,651.30		
TOTALS:						\$0.00	\$150,651.30		
BANK:	OM1471	CHECK:	4823	AMOUNT:	\$56.19	DATE:	05/26/26	VEND ID:	BCID
Date	Invoice Number	Invoice Description				Discount Taken	Amount Paid		
05/11/26	OSA58544	PA 722 - BCID req 516; legal a				\$0.00	\$56.19		
TOTALS:						\$0.00	\$56.19		

Myrtle Creek Improvement District
 May 2026 AP Remittance Report

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



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

				\$37,364.00	
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**

DRAFT

Terms and Conditions

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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.
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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.

Customer Printed Name

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

				\$6,428.00
Description	Type	Qty	Unit \$	Total \$
Tree - Subcontractor	EA	1.00	\$6,428.00	\$6,428.00

Total **\$6,428.00**

DRAFT

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Customer Printed Name

Customer Signature

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

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Customer Printed Name

Customer Signature

Date

Job ID: 57858



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
<u>Assets</u>					
<u>Current Assets</u>					
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
<u>Investments</u>					
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
Total Assets	\$ 2,436,322.99	\$ 669,795.67	\$ 4,500.00	\$ 11,780,000.00	\$ 14,890,618.66



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
<u>Liabilities and Net Assets</u>					
<u>Current Liabilities</u>					
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>
<u>Long Term Liabilities</u>					
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>
Total Liabilities	<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>
<u>Net Assets</u>					
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)
Total Net Assets	<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>
Total Liabilities and Net Assets	<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
<u>Revenues</u>					
On-Roll Assessments	\$ 856,883.44				\$ 856,883.44
On-Roll Assessments		\$ 1,159,226.30			1,159,226.30
Total Revenues	\$ 856,883.44	\$ 1,159,226.30	\$ -	\$ -	\$ 2,016,109.74
<u>Expenses</u>					
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
Total Expenses	\$ 460,105.23	\$ 1,282,825.00	\$ 4,500.00	\$ -	\$ 1,747,430.23
<u>Other Revenues (Expenses) & Gains (Losses)</u>					
Interest Income	\$ 59,508.82				\$ 59,508.82
Dividends Income		\$ 18,210.28			18,210.28
Total Other Revenues (Expenses) & Gains (Losses)	\$ 59,508.82	\$ 18,210.28	\$ -	\$ -	\$ 77,719.10
Change In Net Assets	\$ 456,287.03	\$ (105,388.42)	\$ (4,500.00)	\$ -	\$ 346,398.61
Net Assets At Beginning Of Year	\$ 1,866,284.91	\$ 681,599.44	\$ -	\$ -	\$ 2,547,884.35
Net Assets At End Of Year	\$ 2,322,571.94	\$ 576,211.02	\$ (4,500.00)	\$ -	\$ 2,894,282.96



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
Revenues					
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%
Net Revenues	\$ 921,430.14	\$ 682,914.57	\$ 238,515.57	\$ 1,024,371.82	89.95%
General & Administrative Expenses					
Legislative					
Supervisor Fees	\$ 4,400.00	\$ 8,000.00	\$ (3,600.00)	\$ 12,000.00	36.67%
Financial & Administrative					
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%
Total General & Administrative Expenses	\$ 79,702.38	\$ 94,914.38	\$ (15,212.00)	\$ 142,371.50	55.98%



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
Field Operations					
Electric Utility Services					
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%
Water-Sewer Combination Services					
Water Reclaimed	14,939.76	25,333.33	(10,393.57)	38,000.00	39.32%
Stormwater Control					
Aquatic Contract	2,600.00	2,600.00	-	3,900.00	66.67%
Other Physical Environment					
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%
Interchange Maintenance Expenses					
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%
New Operational Field Expenses					
Trail Repair	30,500.00	10,000.00	20,500.00	15,000.00	203.33%
Road & Street Facilities					
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%
Parks & Recreation					
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%
Reserves					
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%
Total Field Operations Expenses	\$ 344,774.57	\$ 544,166.86	\$ (199,392.29)	\$ 816,250.33	42.24%



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
<u>Wellspring Blvd./Performance Drive Expense</u>					
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%
Total Wellspring Blvd./Performance Drive Expenses	\$ 35,628.28	\$ 45,833.33	\$ (10,205.05)	\$ 68,750.00	51.82%
Total Expenses	\$ 460,105.23	\$ 684,914.57	\$ (224,809.34)	\$ 1,027,371.83	44.78%
Income (Loss) from Operations	\$ 461,324.91	\$ (2,000.00)	\$ 463,324.91	\$ (3,000.00)	
Other Income (Expense)					
Interest Income	\$ 59,508.82	\$ 2,000.00	\$ 57,508.82	\$ 3,000.00	1983.63%
Total Other Income (Expense)	\$ 59,508.82	\$ 2,000.00	\$ 57,508.82	\$ 3,000.00	1983.63%
Net Income (Loss)	\$ 520,833.73	\$ -	\$ 520,833.73	\$ -	



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
Revenues									
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
Net Revenues	\$ 8,068.36	\$ 69,958.36	\$ 164,306.55	\$ 136,465.72	\$ 264,696.54	\$ 43,845.32	\$ 114,661.68	\$ 119,427.61	\$ 921,430.14
General & Administrative Expenses									
Legislative									
Supervisor Fees	\$ -	\$ 1,000.00	\$ -	\$ 800.00	\$ 800.00	\$ 1,000.00	\$ -	\$ 800.00	\$ 4,400.00
Financial & Administrative									
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
Total General & Administrative Expenses	\$ 14,409.38	\$ 6,012.20	\$ 15,631.99	\$ 5,496.01	\$ 5,649.14	\$ 8,892.61	\$ 7,996.05	\$ 15,615.00	\$ 79,702.38



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
Field Operations									
Electric Utility Services									
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
Water-Sewer Combination Services									
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
Stormwater Control									
Aquatic Contract	325.00	325.00	325.00	325.00	325.00	325.00	325.00	325.00	2,600.00
Other Physical Environment									
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
Landscaping Maintenance & Material									
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	-	-	-	-	-	-	-	-	-
Interchange Maintenance Expenses									
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	-	-	-	-	-	-	-	-	-
New Operational Field Expenses									
Trail Repair	-	-	30,500.00	-	-	-	-	-	30,500.00
Road & Street Facilities									
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
Parks & Recreation									
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
Contingency									
Infrastructure Capital Reserve	-	-	-	-	-	-	-	-	-
Interchange Maintenance Reserve	-	-	-	-	-	-	-	-	-
Lake/Pond Repair Reserve	-	-	-	-	-	-	-	-	-
Total Field Operations Expenses	\$ 37,405.54	\$ 34,902.21	\$ 74,454.73	\$ 39,668.76	\$ 37,458.95	\$ 36,204.52	\$ 46,973.25	\$ 37,706.61	\$ 344,774.57
Wellspring Blvd./Performance Drive Expenses									
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
Total Wellspring Blvd./Performance Drive Expenses	\$ 3,901.75	\$ 4,457.71	\$ 5,025.37	\$ 4,284.54	\$ 5,017.83	\$ 4,214.45	\$ 4,299.43	\$ 4,427.20	\$ 35,628.28
Total Expenses	\$ 55,716.67	\$ 45,372.12	\$ 95,112.09	\$ 49,449.31	\$ 48,125.92	\$ 49,311.58	\$ 59,268.73	\$ 57,748.81	\$ 460,105.23
Income (Loss) from Operations	\$ (47,648.31)	\$ 24,586.24	\$ 69,194.46	\$ 87,016.41	\$ 216,570.62	\$ (5,466.26)	\$ 55,392.95	\$ 61,678.80	\$ 461,324.91
Other Income (Expense)									
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
Total Other Income (Expense)	\$ 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
Net Income (Loss)	\$ (41,636.42)	\$ 30,031.94	\$ 76,291.35	\$ 92,719.76	\$ 222,059.21	\$ 11,674.50	\$ 61,508.21	\$ 68,185.18	\$ 520,833.73



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)	