

Midtown Improvement District

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

The following is the proposed agenda for the upcoming Meeting of the Board of Supervisors for the Midtown Improvement District ("District"), scheduled to be held at **3:30 p.m. on Tuesday, July 19, 2022, at Courtyard Orlando Lake Nona, 6955 Lake Nona Blvd., Orlando, FL 32827**. A quorum will be confirmed prior to the start of the meeting.

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

Phone: 1-844-621-3956

Computer: pfmgroup.webex.com

Participant Code: 796 580 192#

BOARD OF SUPERVISORS' MEETING AGENDA

Organizational Matters

- Roll Call to Confirm Quorum
- Public Comment Period
- 1. **Consideration of the Minutes of the May 9, 2022, RFP Meeting to Open Responses for Landscaping and Irrigation Maintenance Services**
- 2. **Consideration of the Minutes of the June 21, 2022, Board of Supervisors' Meeting**

Business Matters

- 3. **Ratification of Updated Audit Engagement Letter from Grau & Associates**
- 4. **Consideration of Award of Landscape and Irrigation Maintenance Services – Tavistock Lakes and Laureate Boulevard & Nemours Parkway**
 - a) **Construction Committee Recommendation (*provided under separate cover*)**
- 5. **Ratification of Payment Authorization Nos. 40 – 44**
- 6. **Recommendation of Work Authorization/Proposed Services (*if applicable*)**
- 7. **Review of District's Financials**

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



Midtown Improvement District

**Minutes of the May 9, 2022,
RFP Meeting to Open Responses for Landscaping and
Irrigation Maintenance Services**

**FAMILY OF LAKE NONA IMPROVEMENT DISTRICTS -
GREENWAY IMPROVEMENT DISTRICT, BOGGY CREEK IMPROVEMENT DISTRICT, MYRTLE
CREEK IMPROVEMENT DISTRICT & MIDTOWN IMPROVEMENT DISTRICT**

**MEETING MINUTES
PUBLIC MEETING TO OPEN RFP RESPONSES FOR LANDSCAPING AND IRRIGATION
MAINTENANCE SERVICES**

FIRST ORDER OF BUSINESS

Call to Order

The Landscaping and Irrigation Maintenance Services Bid Opening meeting for the Family of Lake Nona Improvement Districts – Greenway ID, Boggy Creek ID, Myrtle Creek ID, and Midtown ID was called to order on May 9, 2022, at 10:15 a.m. at 3501 Quadrangle Blvd., Suite 197, Orlando, FL 32817. Those in attendance are outlined below:

Jennifer Walden	PFM
Lynne Mullins	PFM
Kourtney Dinkins	PFM
Scott Thacker	Berman (via phone)
Matt McDermott	Berman (via phone)
Dennis Milavec	Down to Earth
Dain Charbonneau	Cepra Landscape
Luke Vergara	Brightview
Kyle Nursey	Yellowstone
Zach Higginbotham	Trimac Outdoor

SECOND ORDER OF BUSINESS

Bid Opening

Ms. Walden stated that five sealed bids had been received in response to the published request for proposals. Ms. Walden opened each of the sealed bids and read the proposer’s name, the date each bid was received, and the bid amounts for each section onto the record. Ms. Walden read the following:

<i>Name of Proposer</i>	Down To Earth	Brightview	Yellowstone	Trimac Outdoor	Cepra Landscape
Date of Submission	May 9, 2022, at 8:51 AM	May 9, 2022, at 8:49 AM	May 9, 2022, at 9:32 AM	May 9, 2022, at 9:37 AM	May 9, 2022, at 9:44 AM
<i>Name of Proposer</i>	Down To Earth	Brightview	Yellowstone	Trimac Outdoor	Cepra Landscape
Greenway ID					
Section #1 Bid					
Term 1 – FY 22-23	\$73,957.95	\$68,724.00	\$119,964.00	\$30,580.00	\$70,301.04
Term 2 – FY 23-24	\$78,957.68	\$70,776.00	\$123,564.00	\$36,510.00	\$70,301.04
Term 3 – FY 24-25	\$78,461.98	\$72,888.00	\$127,272.00	\$42,338.00	\$72,551.04
Section #2 Bid					
Term 1 – FY 22-23	\$83,711.58	\$36,552.00	\$88,020.00	\$71,780.00	\$83,808.00
Term 2 – FY 23-24	\$86,222.93	\$37,644.00	\$90,660.00	\$86,170.00	\$83,808.00
Term 3 – FY 24-25	\$88,809.62	\$38,772.00	\$93,384.00	\$99,160.00	\$85,652.04

Section #3 Bid					
Term 1 – FY 22-23	\$43,005.47	\$37,608.00	\$93,072.00	\$30,900.00	\$40,300.08
Term 2 – FY 23-24	\$44,295.64	\$38,760.00	\$95,868.00	\$37,300.00	\$40,300.08
Term 3 – FY 24-25	\$45,624.51	\$39,888.00	\$98,748.00	\$42,700.00	\$41,741.04
Combined Bid					
Term 1 – FY 22-23	\$200,675.00	\$142,884.00	\$301,056.00	\$133,860.00	\$194,409.12
Term 2 – FY 23-24	\$206,695.25	\$147,144.00	\$310,092.00	\$159,992.00	\$194,409.12
Term 3 – FY 24-25	\$212,896.11	\$149,544.00	\$319,404.00	\$184,198.00	\$199,944.12

<i>Name of Proposer</i>	Down To Earth	Brightview	Yellowstone	Trimac Outdoor	Cepra Landscape
Myrtle Creek ID					

Section #1 Bid					
Term 1 – FY 22-23	\$206,102.16	\$146,196.00	\$331,032.00	\$211,110.00	\$221,606.04
Term 2 – FY 23-24	\$212,285.23	\$150,576.00	\$340,968.00	\$239,290.00	\$221,606.04
Term 3 – FY 24-25	\$218,653.78	\$155,100.00	\$351,192.00	\$268,500.00	\$230,176.08
Section #2 Bid					
Term 1 – FY 22-23	\$45,154.84	\$35,016.00	\$58,704.00	\$39,270.00	\$41,971.08,
Term 2 – FY 23-24	\$46,509.48	\$36,036.00	\$60,468.00	\$46,395.00	\$41,971.08
Term 3 – FY 24-25	\$47,904.77	\$37,116.00	\$62,280.00	\$53,800.00	\$43,372.08
Combined Bid					
Term 1 – FY 22-23	\$251,257.00	\$181,212.00	\$389,736.00	\$250,380.00	\$263,577.12
Term 2 – FY 23-24	\$258,794.71	\$186,612.00	\$401,436.00	\$285,685.00	\$263,577.12
Term 3 – FY 24-25	\$266,558.55	\$192,216.00	\$413,472.00	\$322,300.00	\$273,548.16

<i>Name of Proposer</i>	Down To Earth	Brightview	Yellowstone	Trimac Outdoor	Cepra Landscape
Boggy Creek ID					

Section #1 Bid					
Term 1 – FY 22-23	\$243,531.84	\$253,320.00	\$357,180.00	\$208,140.00	\$193,825.08
Term 2 – FY 23-24	\$250,837.80	\$260,400.00	\$367,896.00	\$253,410.00	\$193,825.08
Term 3 – FY 24-25	\$258,362.93	\$266,712.00	\$378,936.00	\$288,625.00	\$198,598.08
Section #2 Bid					
Term 1 – FY 22-23	\$99,176.16	\$120,900.00	\$171,708.00	\$77,680.00	\$104,168.16
Term 2 – FY 23-24	\$102,151.44	\$124,344.00	\$176,856.00	\$102,520.00	\$104,168.08
Term 3 – FY 24-25	\$105,215.99	\$127,903.00	\$182,160.00	\$119,300.00	\$107,607.12
Combined Bid					
Term 1 – FY 22-23	\$342,708.00	\$374,220.00	\$528,888.00	\$285,820.00	\$297,993.24
Term 2 – FY 23-24	\$352,989.24	\$384,744.00	\$544,752.00	\$355,930.00	\$297,993.24
Term 3 – FY 24-25	\$363,578.92	\$394,620.00	\$561,096.00	\$407,925.00	\$309,205.20

<i>Name of Proposer</i>	Down To Earth	Brightview	Yellowstone	Trimac Outdoor	Cepra Landscape
Midtown ID					

Section #1 Bid					
Term 1 – FY 22-23	\$25,214.83	\$24,000.00	\$37,836.00	\$31,840.00	\$20,667.00
Term 2 – FY 23-24	\$25,971.27	\$24,720.00	\$38,976.00	\$37,160.00	\$20,667.00
Term 3 – FY 24-25	\$26,750.41	\$25,440.00	\$40,152.00	\$42,900.00	\$21,287.04

Section #2 Bid					
Term 1 – FY 22-23	\$118,436.74	\$66,660.00	\$95,664.00	\$51,480.00	\$80,000.04
Term 2 – FY 23-24	\$121,989.84	\$68,652.00	\$98,532.00	\$61,300.00	\$80,000.04
Term 3 – FY 24-25	\$125,649.54	\$70,608.00	\$101,484.00	\$68,700.00	\$82,807.08
Section #3 Bid					
Term 1 – FY 22-23	\$32,663.43	\$21,564.00	\$53,292.00	\$30,550.00	\$17,143.08
Term 2 – FY 23-24	\$33,643.34	\$22,176.00	\$54,888.00	\$36,056.00	\$17,143.08
Term 3 – FY 24-25	\$34,652.64	\$22,788.00	\$56,532.00	\$42,400.00	\$17,641.08
Combined Bid					
Term 1 – FY 22-23	\$176,315.00	\$112,224.00	\$186,792.00	\$113,870.00	\$117,810.12
Term 2 – FY 23-24	\$181,604.45	\$115,548.00	\$192,396.00	\$134,516.00	\$117,810.12
Term 3 – FY 24-25	\$187,052.58	\$118,836.00	\$198,168.00	\$154,100.00	\$121,735.20

THIRD ORDER OF BUSINESS

Adjournment

With no other business to discuss, the Bid Opening meeting was adjourned.

Secretary/Assistant Secretary

Chairperson/Vice-Chairperson

Midtown Improvement District

**Minutes of the June 21, 2022,
Board of Supervisors' Meeting**

**MIDTOWN IMPROVEMENT DISTRICT
BOARD OF SUPERVISORS' MEETING MINUTES**

FIRST ORDER OF BUSINESS

Roll Call to Confirm a Quorum

The Board of Supervisors' Meeting for the Midtown Improvement District was called to order on Tuesday, June 21, 2022, at 3:30 p.m. at the Courtyard Orlando Lake Nona, 6955 Lake Nona Blvd., Orlando, FL 32827.

Present:

Richard Levey	Chairman
Rob Adams	Vice Chairman (joined via phone at 3:31 p.m.)
Brent Schademan	Assistant Secretary
Julie Salvo	Assistant Secretary
Damon Ventura	Assistant Secretary

Also attending:

Jenifer Walden	PFM	
Lynne Mullins	PFM	
Amanda Lane	PFM	(via phone)
Tucker Mackie	Kutak Rock	
Jeffrey Newton	Donald W. McIntosh Associates	(via phone)
Larry Kaufmann	Construction Supervisor	(via phone)
Matt McDermott	Construction Committee Member	
Ryan Dugan	Kutak Rock	

SECOND ORDER OF BUSINESS

Public Comment Period

Dr. Levey called for public comments. There were no public comments.

THIRD ORDER OF BUSINESS

**Consideration of the Minutes of the
May 17, 2022, Board of Supervisors'
Meeting**

The Board reviewed the Minutes of the May 17, 2022, Board of Supervisors' Meeting.

On motion by Mr. Ventura, seconded by Mr. Schademan, with all in favor, the Board of Supervisors for the Midtown Improvement District approved the Minutes of the May 17, 2022, Board of Supervisors' Meeting.

FOURTH ORDER OF BUSINESS

**Review and Acceptance of Fiscal Year
2021 Audit**

Ms. Walden noted that Mr. Adams joined the meeting via phone at 3:31 p.m.

Ms. Walden explained that this is the first year the auditor has done the audit for the District and is still working on the audit. The auditor requested some additional information and there has been discussion with District staff. Ms. Walden requested that the Board give authorization to the Chair to finalize outside of the meeting. Mr. Ventura offered to be the one to review the audit.

On motion by Mr. Schademan, seconded by Ms. Salvo, with all in favor, the Board of Supervisors for the Midtown Improvement District authorized Mr. Ventura to review and approve the Fiscal Year 2021 Audit on their behalf.

FIFTH ORDER OF BUSINESS

**Consideration of OUC Revision
Streetlight Agreement for Centerline
Segment F**

Mr. Kaufmann requested that the item be tabled as OUC has not provided the agreement yet.

SIXTH ORDER OF BUSINESS

**Consideration of OUC Streetlight
Agreement Transfers**

- a) Centerline
- b) Landon House
- c) Laureate Blvd at Unit 1C
- d) Nemours Parkway Phase 7
- e) Pixon
- f) Tavistock Lakes Blvd Cobra

Ms. Walden explained that there are six Agreement Transfers with OUC for the Streetlights. The Midtown ID has been paying for these charges to the Greenway ID and these agreements would officially transfer the Lease Agreements from the Greenway ID to the Midtown ID. She noted that the Greenway ID approved the transfer earlier in the day.

On motion by Mr. Schademan, seconded by Mr. Ventura, with all in favor, the Board of Supervisors for the Midtown Improvement District approved the OUC Streetlight Agreement Transfers for Centerline, Landon House, Laureate Blvd at Unit 1C, Nemours Parkway Phase 7, Pixon, and Tavistock Lakes Blvd Cobra.

SEVENTH ORDER OF BUSINESS

**Ratification of Payment Authorization
Nos. 037 – 039**

Ms. Walden noted that these Payment Authorizations have been approved and need to be ratified by the Board.

On motion by Mr. Schademan, seconded by Ms. Salvo, with all in favor, the Board of Supervisors for the Midtown Improvement District ratified Payment Authorization Nos. 037 – 039.

EIGHTH ORDER OF BUSINESS

**Ratification of Funding Request No.
029**

Ms. Walden noted that this Funding Request has been approved and needs to be ratified by the Board.

On motion by Mr. Schademan, seconded by Ms. Salvo, with all in favor, the Board of Supervisors for the Midtown Improvement District ratified Funding Request No. 029.

NINTH ORDER OF BUSINESS

**Recommendation of Work
Authorization/Proposed Services**

Mr. Kaufmann noted there are no recommendations.

TENTH ORDER OF BUSINESS

Review of District's Financials

The Board reviewed the District's Financial Statements through May 31, 2022. Ms. Walden noted the District has spent \$206,000.00 vs. a budget of \$456,000.00 which is approximately 45% of the budget.

ELEVENTH ORDER OF BUSINESS

Staff Reports

District Counsel – Ms. Mackie introduced Ryan Dugan, of Kutak Rock, who will be helping her with these Districts.

District Manager – Ms. Walden noted that the next meeting is scheduled for Tuesday, July 19, 2022. Dr. Levey noted that he would be unable to attend the July 19, 2022, meeting. The other Board Members stated they would be able to attend.

District Engineer – Mr. Newton presented the Construction Status Memo (Minutes Exhibit A).

For Centerline Drive Segment F, the storm and sanitary sewer systems have been installed. The Contractor is still awaiting videotaping and as built drawings. They are installing electrical conduits and pull boxes, with the installation of pressure pipes to follow. Mr. Newton informed the Board that the Jr. Davis Construction Company has requested fuel price adjustments for diesel fuel, and he feels it is warranted. They have submitted a change order request for fuel adjustments to the Poitras East CDD, which is managing this project for the Midtown ID, and a portion of that will be allocated to the Midtown ID for their share in the cost. Dr. Levey asked what the total price is for the adjustment request. Mr. Newton noted that for Phase 1 C in Poitras East CDD and Centerline Drive Segment F combined, it comes to just under \$20,000.00 through the end of May with quarterly adjustments afterward. The Contractor agreed to cover the first 10%, but the remaining balance will be the responsibility of the District.

Construction Supervisor – No report.

Landscape Supervisor – No report.

Irrigation Supervisor – No report.

TWELFTH ORDER OF BUSINESS

Supervisor Requests

There were no supervisor requests.

THIRTEENTH ORDER OF BUSINESS

Adjournment

On motion by Mr. Schademan, seconded by Ms. Salvo, with all in favor, the June 21, 2022, Meeting of the Board of Supervisors for the Midtown Improvement District was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman



MEMORANDUM

DONALD W. MCINTOSH ASSOCIATES, INC.

DATE: June 21, 2022
TO: Midtown Improvement District Board of Supervisors
FROM: Donald W. McIntosh Associates, Inc. District Engineer
RE: Construction Contract Status

Dear Board Members,

Please accept this correspondence as a current summary of our construction contract status. Listed below by project is a brief summary of recent contract activity.

CIVIL ENGINEERS

Centerline Drive Segment F – Jr. Davis Construction Company, Inc.:

(Note: this construction project is being managed by Poitras East CDD)

LAND PLANNERS

Construction Status: Contractor has completed installation of the storm and sanitary sewer systems and is awaiting videotaping and as built drawings. Contractor is installing electrical conduits and pull boxes/manholes and is commencing with installation of pressure pipes (reclaimed and potable water mains) pending receipt of materials on site.

SURVEYORS

Change Order (C.O.) Status: None

Recommended Motion: None

Should there be any questions, please do not hesitate to call.



Thank you.

End of memorandum.

- c: Larry Kaufmann
Matt McDermott
Chris Wilson
Dan Young
Tarek Fahmy

2200 Park Ave. North

Winter Park, FL

32789-2355

Fax 407-644-8318

407-644-4068

Midtown Improvement District

**Updated Audit Engagement Letter
from Grau & Associates**



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

June 27, 2022

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

We are pleased to confirm our understanding of the services we are to provide Midtown Improvement District, Orange County, Florida ("the District") for the fiscal year ended September 30, 2021, with an option for four one-year renewals. 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 Midtown Improvement District as of and for the fiscal year ended September 30, 2021, with an option for four one-year renewals. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

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.

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, PFM GROUP CONSULTING, LLC., 3501 QUADRANGLE BLVD., STE. 270, ORLANDO, FL 32817, recordrequest@pfm.com.

This agreement provides for a contract period of one (1) year with the option of four (4) additional, one-year renewals upon the written consent of both parties. Our fee for these services will not exceed \$4,600 for the September 30, 2021 audit. The fees for fiscal years 2022, 2023, 2024 and 2025 will not exceed \$4,800, \$5,000, \$5,200 and \$5,400, respectively, unless there is a change in activity by the District which results in additional audit work or if additional 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.

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 2019 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Midtown Improvement District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with

the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. This letter, with any addendum if applicable, constitutes the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties.

Very truly yours,


Grau & Associates



Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Midtown Improvement District.

By:  _____

Title: Chairman

Date: June 29, 2022



AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

February 20, 2020

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, 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, 2022. 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
800-342-3197 ext. 251

Florida Institute of CPAs

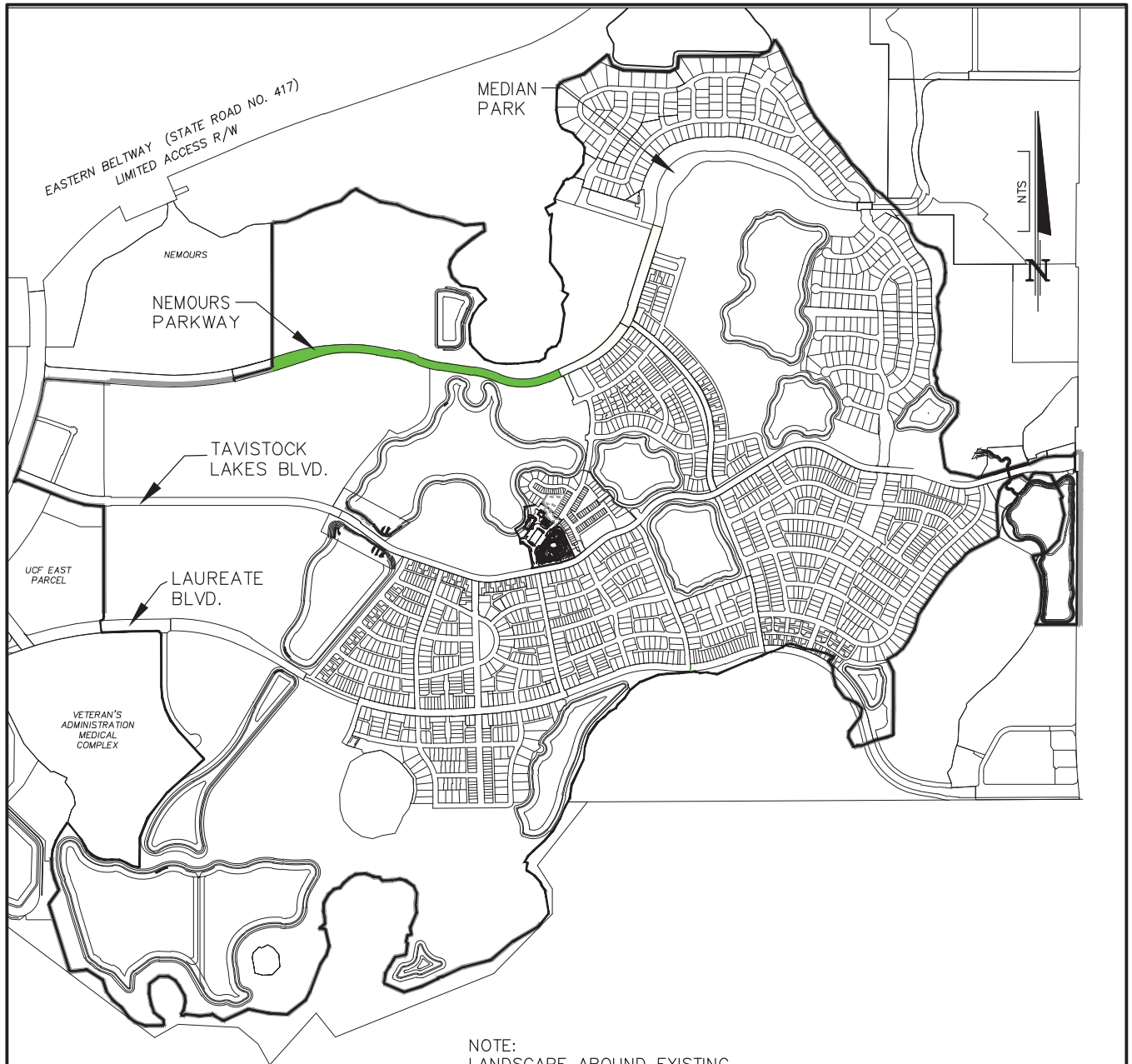
cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

Midtown Improvement District

**Award of Landscape and Irrigation Maintenance Services –
Tavistock Lakes and Laureate Boulevard & Nemours Parkway**



NOTE:
LANDSCAPE AROUND EXISTING
LIFT STATION TRACTS INCLUDED.

LEGEND

 AREA OF LANDSCAPE/IRRIGATION MAINTENANCE

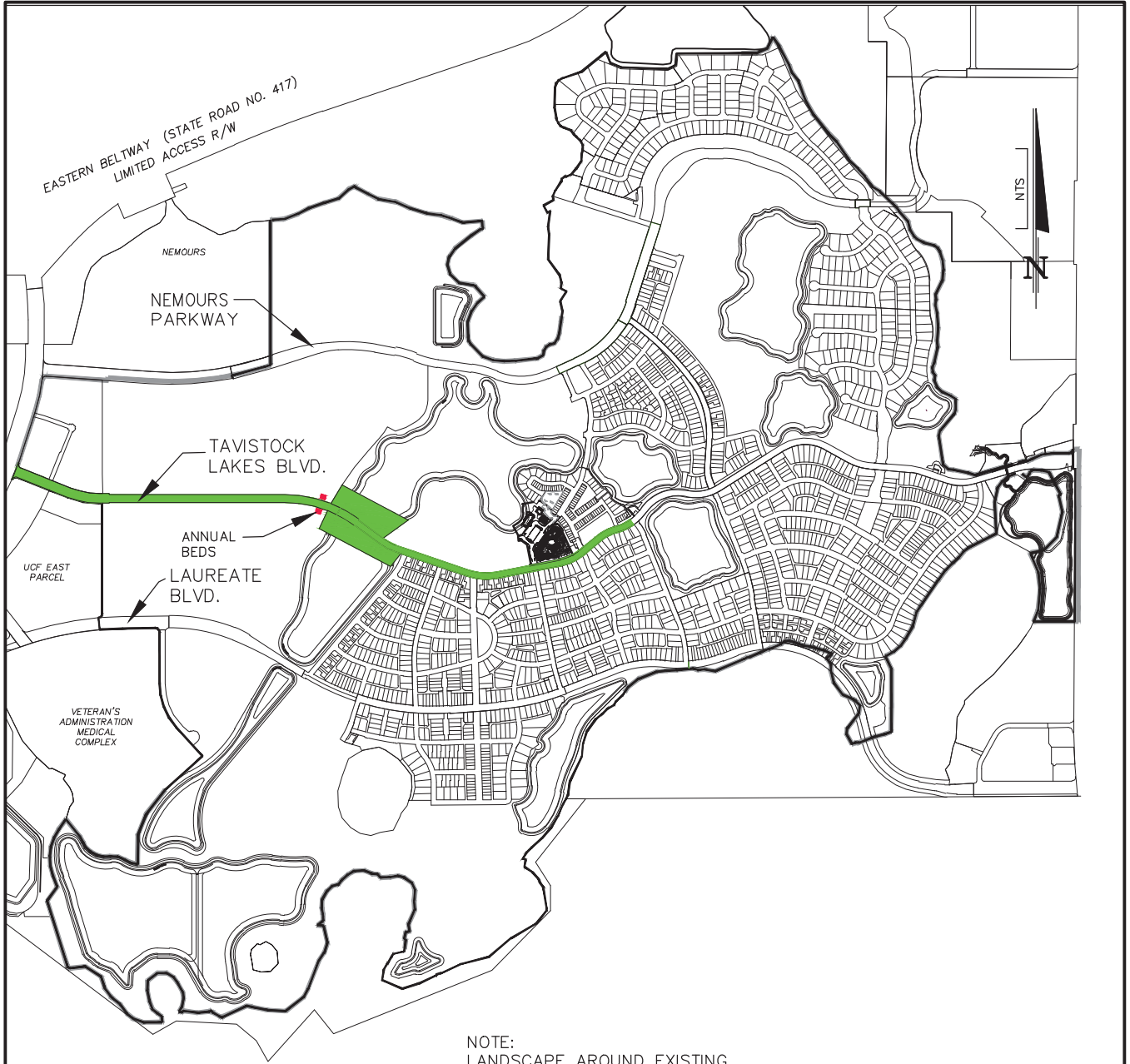
NOTE:
BIDDER IS RESPONSIBLE TO CHECK, MEASURE AND CONFIRM
ALL QUANTITIES PRIOR TO SUBMITTING THEIR PROPOSAL.



DONALD W. McINTOSH ASSOCIATES, INC.
ENGINEERS PLANNERS SURVEYORS
2200 PARK AVENUE NORTH, WINTER PARK, FLORIDA 32789 (407) 644-4068

MIDTOWN
IMPROVEMENT DISTRICT
LANDSCAPE & IRRIGATION
MAINTENANCE SERVICES WORK
AREA 1 MAP

DRAWN BY: STAFF	DESIGNED BY: STAFF	APPROVED BY: _____	SCALE	JOB NUMBER
DATE: 9/21/21	DATE: 9/21/21	DATE: 9/21/21	AS SHOWN	21505



NOTE:
LANDSCAPE AROUND EXISTING
LIFT STATION TRACTS INCLUDED.

LEGEND

 AREA OF LANDSCAPE/IRRIGATION MAINTENANCE

NOTE:
BIDDER IS RESPONSIBLE TO CHECK, MEASURE AND CONFIRM
ALL QUANTITIES PRIOR TO SUBMITTING THEIR PROPOSAL.



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ENGINEERS PLANNERS SURVEYORS
2200 PARK AVENUE NORTH, WINTER PARK, FLORIDA 32789 (407) 644-4068

MIDTOWN
IMPROVEMENT DISTRICT
LANDSCAPE & IRRIGATION
MAINTENANCE SERVICES WORK
AREA 2 MAP

DRAWN BY: STAFF	DESIGNED BY: STAFF	APPROVED BY: _____	SCALE	JOB NUMBER
DATE: 9/21/21	DATE: 9/21/21	DATE: 9/21/21	AS SHOWN	21505



NOTE:
LANDSCAPE AROUND EXISTING
LIFT STATION TRACTS INCLUDED.

LEGEND

 AREA OF LANDSCAPE/IRRIGATION MAINTENANCE

NOTE:
BIDDER IS RESPONSIBLE TO CHECK, MEASURE AND CONFIRM
ALL QUANTITIES PRIOR TO SUBMITTING THEIR PROPOSAL.



DONALD W. McINTOSH ASSOCIATES, INC.
ENGINEERS PLANNERS SURVEYORS
2200 PARK AVENUE NORTH, WINTER PARK, FLORIDA 32789 (407) 644-4068

MIDTOWN
IMPROVEMENT DISTRICT
LANDSCAPE & IRRIGATION
MAINTENANCE SERVICES WORK
AREA 3 MAP

DRAWN BY: STAFF	DESIGNED BY: STAFF	APPROVED BY: _____	SCALE	JOB NUMBER
DATE: 9/21/21	DATE: 9/21/21	DATE: 9/21/21	AS SHOWN	21505

Midtown Improvement District Evaluation Criteria

1. **Technical Capability** (30 points)

Considerations here include the geographic locations of the firm's office(s) in relation to the project; adequacy of equipment to perform the work in a high quality manner; adequacy and capabilities of labor available to perform the work according to the specifications; qualifications, training, and licenses/certifications of key personnel; evaluation of existing and future workload; the volume of work previously awarded to the firm; proposed detailed staffing levels, etc.

2. **Experience** (30 points)

The proposer's past record and experience in similar projects will be considered. Additional factors may include past performance on other projects, record and experience working for the references provided, observation of similar sites maintained by the firm, character, integrity, and reputation of respondent, etc.

3. **Understanding of Scope of Work** (10 points)

Points will be awarded based on the proposer's demonstrated understanding of the District's needs for the services requested and the level of detail provided in the proposal.

4. **Price** (30 points)

Points will be awarded to the proposer submitting the lowest total proposal for completing the work. All other proposals will receive a percentage of this amount based upon the difference between that proposer's proposal and the low proposal.

Total Points Possible (100 points)

Midtown Improvement District

Construction Committee Recommendation
(provided under separate cover)

Midtown Improvement District

Payment Authorization Nos. 40 – 44

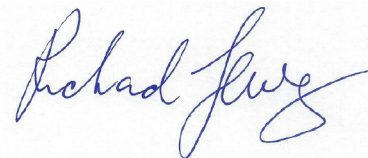
MIDTOWN IMPROVEMENT DISTRICT

Payment Authorization #040

6/10/2022

Item No.	Payee	Invoice Number	General Fund
1	Blood Hound EM / GPR Utility Designates	514127	\$ 1,600.00
2	Boggy Creek Improvement District May ICM Expenses	ICM2022-08	\$ 3,233.58
3	Cepra Landscape June Section 1 Landscaping	ORL2169	\$ 1,983.33
	June Section 2 Landscaping	ORL2171	\$ 5,644.38
	June Section 3 Landscaping	ORL2172	\$ 880.33
4	Donald W McIntosh Associates Engineering Services Through 05/20/2022	42718	\$ 444.00
5	Grau and Associates FY 2021 Audit	22709	\$ 2,000.00
6	Kutak Rock General Counsel Through 04/30/2022	3053683	\$ 1,102.00
7	PFM Group Consulting Billable Expenses	120069	\$ 32.13
	DM Fee: June 2022	DM-06-2022-29	\$ 2,916.67
	April Reimbursables	OE-EXP-05-033	\$ 0.53

TOTAL \$ 19,836.95



Chairperson

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

RECEIVED

By Amanda Lane at 10:15 am, Jun 14, 2022

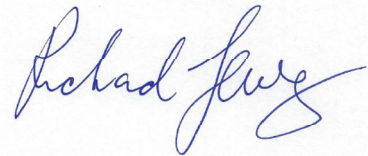
MIDTOWN IMPROVEMENT DISTRICT

Payment Authorization #041

6/17/2022

Item No.	Payee	Invoice Number	General Fund
1	OUC Acct: 5032993173 ; Service 05/02/2022 - 06/02/2022	--	\$ 817.95

TOTAL \$ 817.95



Chairperson

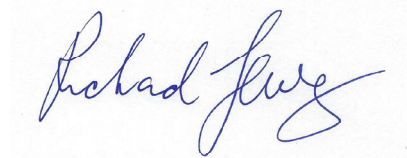
MIDTOWN IMPROVEMENT DISTRICT

Payment Authorization #042

6/24/2022

Item No.	Payee	Invoice Number	General Fund
1	Supervisor Fees - 06/21/2022 Meeting Richard Levey	--	\$ 200.00

TOTAL \$ 200.00



Chairperson

RECEIVED

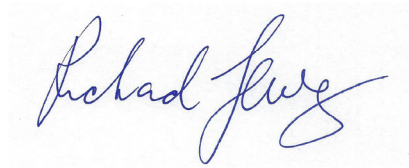
By Amanda Lane at 10:37 am, Jun 25, 2022

MIDTOWN IMPROVEMENT DISTRICT

Payment Authorization #043

7/1/2022

Item No.	Payee	Invoice Number	General Fund
1	Kutak Rock General Counsel Through 05/31/2022	3067835	\$ 1,853.93
2	Orlando Sentinel Legal Advertising on 06/14/2022 (Ad: 7227052)	OSC55881402	\$ 241.25
3	PFM Group Consulting May Reimbursables	OE-EXP-06-0027	\$ 1.06
TOTAL			\$ 2,096.24



Chairperson

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

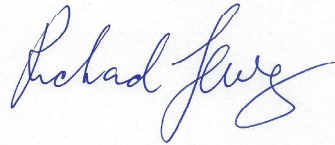
Received Monday, July 4, 2022 - ALane

MIDTOWN IMPROVEMENT DISTRICT

Payment Authorization #044

7/8/2022

Item No.	Payee	Invoice Number	General Fund
1	Boggy Creek Improvement District June ICM Expenses	ICM2022-09	\$ 3,251.41
2	Cepra Landscape July Section 1 Landscaping	ORL2378	\$ 1,983.33
	July Section 2 Landscaping	ORL2380	\$ 5,644.38
	July Section 3 Landscaping	ORL2381	\$ 880.33
3	Donald W McIntosh Associates Engineering Services Through 06/17/2022	42830	\$ 437.50
4	Grau and Associates FY 2021 Audit	22896	\$ 2,600.00
TOTAL			\$ 14,796.95



Chairperson



Midtown Improvement District

Work Authorization/Proposed Services
(if applicable)

Midtown Improvement District

District's Financials

Midtown Improvement District
Statement of Financial Position
As of 6/30/2022

	General Fund	Capital Projects Fund	Total
<u>Assets</u>			
<u>Current Assets</u>			
General Checking Account	\$20,757.30		\$20,757.30
Accounts Receivable - Due from Developer	50,000.00		50,000.00
Accounts Receivable - Due from Developer		\$132,077.82	132,077.82
Total Current Assets	\$70,757.30	\$132,077.82	\$202,835.12
Total Assets	\$70,757.30	\$132,077.82	\$202,835.12
<u>Liabilities and Net Assets</u>			
<u>Current Liabilities</u>			
Accounts Payable	\$34,254.58		\$34,254.58
Due To Other Governmental Units	43,133.59		43,133.59
Deferred Revenue	50,000.00		50,000.00
Accounts Payable		\$132,077.82	132,077.82
Deferred Revenue		132,077.82	132,077.82
Total Current Liabilities	\$127,388.17	\$264,155.64	\$391,543.81
Total Liabilities	\$127,388.17	\$264,155.64	\$391,543.81
<u>Net Assets</u>			
Net Assets - General Government	\$0.55		\$0.55
Current Year Net Assets - General Government	(56,631.42)		(56,631.42)
Net Assets, Unrestricted		(\$139,944.25)	(139,944.25)
Current Year Net Assets, Unrestricted		7,866.43	7,866.43
Total Net Assets	(\$56,630.87)	(\$132,077.82)	(\$188,708.69)
Total Liabilities and Net Assets	\$70,757.30	\$132,077.82	\$202,835.12

Midtown Improvement District
Statement of Activities
As of 6/30/2022

	General Fund	Capital Projects Fund	Total
<u>Revenues</u>			
Developer Contributions	\$170,969.33		\$170,969.33
Developer Contributions		\$381,770.54	381,770.54
Total Revenues	\$170,969.33	\$381,770.54	\$552,739.87
<u>Expenses</u>			
Supervisor Fees	\$1,200.00		\$1,200.00
Public Officials' Liability Insurance	2,250.00		2,250.00
Management	26,250.03		26,250.03
Engineering	3,228.00		3,228.00
District Counsel	7,703.33		7,703.33
Audit	2,000.00		2,000.00
Postage & Shipping	46.48		46.48
Legal Advertising	3,434.95		3,434.95
Miscellaneous	207.32		207.32
Web Site Maintenance	3,320.00		3,320.00
Dues, Licenses, and Fees	175.00		175.00
Electric	751.48		751.48
Water Reclaimed	4,763.33		4,763.33
General Insurance	2,750.00		2,750.00
Property & Casualty	200.00		200.00
Irrigation	10,340.80		10,340.80
Landscaping Maintenance & Material	68,064.32		68,064.32
Tree Trimming	10,500.00		10,500.00
Flower & Plant Replacement	17,173.00		17,173.00
Contingency	1,619.31		1,619.31
IME - Aquatics Maintenance	901.77		901.77
IME - Irrigation	951.32		951.32
IME - Landscaping	25,185.37		25,185.37
IME - Lighting	217.51		217.51
IME - Miscellaneous	36.60		36.60
IME - Water Reclaimed	120.04		120.04
Streetlights	25,095.94		25,095.94
Personnel Leasing Agreement	9,119.92		9,119.92
Engineering		\$63,311.83	63,311.83
District Counsel		1,563.00	1,563.00
Legal Advertising		423.75	423.75
Contingency		308,605.53	308,605.53
Total Expenses	\$227,605.82	\$373,904.11	\$601,509.93
<u>Other Revenues (Expenses) & Gains (Losses)</u>			
Interest Income	\$5.07		\$5.07
Total Other Revenues (Expenses) & Gains (Losses)	\$5.07	\$0.00	\$5.07
Change In Net Assets	(\$56,631.42)	\$7,866.43	(\$48,764.99)
Net Assets At Beginning Of Year	\$0.55	(\$139,944.25)	(\$139,943.70)
Net Assets At End Of Year	(\$56,630.87)	(\$132,077.82)	(\$188,708.69)

Midtown Improvement District
 Budget to Actual
 For the Month Ending 06/30/2022

	Actual	Budget	Variance	FY 2022 Adopted Budget	Percentage Spent
Revenues					
Developer Contributions	\$170,969.33	\$ 342,139.75	\$ (171,170.42)	\$ 456,186.33	37.48%
Net Revenues	\$ 170,969.33	\$ 342,139.75	\$ (171,170.42)	\$ 456,186.33	37.48%
General & Administrative Expenses					
Legislative					
Supervisor Fees	\$ 1,200.00	\$ 9,000.00	\$ (7,800.00)	\$ 12,000.00	10.00%
Financial & Administrative					
Public Officials' Liability Insurance	2,250.00	2,025.00	225.00	2,700.00	83.33%
Trustee Services	-	5,625.00	(5,625.00)	7,500.00	0.00%
Management	26,250.03	26,250.00	0.03	35,000.00	75.00%
Engineering	3,228.00	7,500.00	(4,272.00)	10,000.00	32.28%
Dissemination Agent	-	3,750.00	(3,750.00)	5,000.00	0.00%
Property Appraiser	-	1,500.00	(1,500.00)	2,000.00	0.00%
District Counsel	7,703.33	22,500.00	(14,796.67)	30,000.00	25.68%
Assessment Administration	-	5,625.00	(5,625.00)	7,500.00	0.00%
Reamortization Schedules	-	187.50	(187.50)	250.00	0.00%
Audit	2,000.00	4,500.00	(2,500.00)	6,000.00	33.33%
Travel and Per Diem	-	225.00	(225.00)	300.00	0.00%
Telephone	-	37.50	(37.50)	50.00	0.00%
Postage & Shipping	46.48	750.00	(703.52)	1,000.00	4.65%
Copies	-	1,875.00	(1,875.00)	2,500.00	0.00%
Legal Advertising	3,434.95	5,625.00	(2,190.05)	7,500.00	45.80%
Bank Fees	-	270.00	(270.00)	360.00	0.00%
Miscellaneous	207.32	750.01	(542.69)	1,000.00	20.73%
Office Supplies	-	187.50	(187.50)	250.00	0.00%
Property Taxes	-	750.00	(750.00)	1,000.00	0.00%
Web Site Maintenance	3,320.00	4,500.00	(1,180.00)	6,000.00	55.33%
Holiday Decorations	-	1,500.00	(1,500.00)	2,000.00	0.00%
Dues, Licenses, and Fees	175.00	187.50	(12.50)	250.00	70.00%
Total General & Administrative Expenses	\$ 49,815.11	\$ 105,120.01	\$ (55,304.90)	\$ 140,160.00	35.54%

Midtown Improvement District
 Budget to Actual
 For the Month Ending 06/30/2022

	Actual	Budget	Variance	FY 2022 Adopted Budget	Percentage Spent
<u>Field Operations</u>					
Electric Utility Services					
Electric	\$ 751.48	\$ 3,420.00	\$ (2,668.52)	\$ 4,560.00	16.48%
Water-Sewer Combination Services					
Water Reclaimed	4,763.33	14,250.00	(9,486.67)	19,000.00	25.07%
Other Physical Environment					
General Insurance	2,750.00	2,250.00	500.00	3,000.00	91.67%
Property & Casualty Insurance	200.00	1,425.00	(1,225.00)	1,900.00	10.53%
Other Insurance	-	75.00	(75.00)	100.00	0.00%
Irrigation Repairs	10,340.80	15,675.00	(5,334.20)	20,900.00	49.48%
Landscaping Maintenance & Material	68,064.32	79,891.20	(11,826.88)	106,521.60	63.90%
Tree Trimming	10,500.00	5,700.00	4,800.00	7,600.00	138.16%
Flower & Plant Replacement	17,173.00	11,400.00	5,773.00	15,200.00	112.98%
Contingency	1,619.31	25,027.05	(23,407.74)	33,369.40	4.85%
Pest Control	-	741.00	(741.00)	988.00	0.00%
Interchange Maintenance Expenses					
IME - Aquatics Maintenance	901.77	1,087.56	(185.79)	1,450.08	62.19%
IME - Irrigation Repairs	951.32	1,026.00	(74.68)	1,368.00	69.54%
IME - Landscaping	25,185.37	27,897.76	(2,712.39)	37,197.01	67.71%
IME - Lighting	217.51	256.50	(38.99)	342.00	63.60%
IME - Miscellaneous	36.60	1,333.80	(1,297.20)	1,778.40	2.06%
IME - Water Reclaimed	120.04	513.00	(392.96)	684.00	17.55%
Road & Street Facilities					
Entry and Wall Maintenance	-	855.00	(855.00)	1,140.00	0.00%
Hardscape Maintenance	-	2,280.00	(2,280.00)	3,040.00	0.00%
Streetlights	25,095.94	23,862.07	1,233.87	31,816.10	78.88%
Accent Lighting	-	570.00	(570.00)	760.00	0.00%
Parks & Recreation					
Personnel Leasing Agreement	9,119.92	10,260.00	(1,140.08)	13,680.00	66.67%
Reserves					
Infrastructure Capital Reserve	-	6,327.00	(6,327.00)	8,436.00	0.00%
Interchange Maintenance Reserve	-	896.80	(896.80)	1,195.73	0.00%
Total Field Operations Expenses	\$ 177,790.71	\$ 237,019.74	\$ (59,229.03)	\$ 316,026.33	56.26%
Total Expenses	\$ 227,605.82	\$ 342,139.75	\$ (114,533.93)	\$ 456,186.33	49.89%
Income (Loss) from Operations	\$ (56,636.49)	\$ -	\$ (56,636.49)	\$ -	
<u>Other Income (Expense)</u>					
Interest Income	\$ 5.07	\$ -	\$ 5.07	\$ -	
Total Other Income (Expense)	\$ 5.07	\$ -	\$ 5.07	\$ -	
Net Income (Loss)	\$ (56,631.42)	\$ -	\$ (56,631.42)	\$ -	