

# Greenway Improvement District

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

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

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The following is the proposed agenda for the upcoming Meeting of the Board of Supervisors for the Greenway Improvement District ("District"), scheduled to be held at **3:00 p.m. on Tuesday, November 10, 2020 at Courtyard Orlando Lake Nona, 6955 Lake Nona Blvd., Orlando, FL 32827**. A quorum will be confirmed prior to the start of the meeting.

Please use the following information to join via computer or the conference line:

Phone: 1-844-621-3956

Computer: [pfmgroup.webex.com](http://pfmgroup.webex.com)

Participant Code: 796 580 192#

## BOARD OF SUPERVISORS' MEETING AGENDA

### Organizational Matters

- Roll Call to Confirm a Quorum
- Public Comment Period
- 1. Consideration of the Minutes of the October 20, 2020 Board of Supervisors' Meeting

### Business Matters

2. Consideration of Egis Insurance & Risk Advisors Proposal (*Decorative Monuments*)
3. Consideration of Resolution 2021-01, Adopting an Amended Budget for FY 2020 (*exhibit a provided under separate cover*)
4. Consideration of FY 2020 Audit Engagement Letter
5. Ratification of Requisition Nos. 2018-101 & 2018-102 Approved in October 2020 in an amount totaling \$4,438.00 (*provided under separate cover*)
6. Ratification of Operation and Maintenance Expenditures Paid in October 2020 in an amount totaling \$60,449.08 (*provided under separate cover*)
7. Recommendation of Work Authorizations/Proposed Services (*if applicable*)
8. Review of District's Financial Position and Budget to Actual YTD (*provided under separate cover*)

### Other Business

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

### Adjournment



# **GREENEWAY IMPROVEMENT DISTRICT**

**Minutes of the October 20, 2020  
Board of Supervisors' Meeting**

# **GREENWAY IMPROVEMENT DISTRICT BOARD OF SUPERVISORS' MEETING MINUTES**

## **FIRST ORDER OF BUSINESS**

The Board of Supervisors' Meeting for the Greenway Improvement District was called to order on Tuesday, October 20, 2020, at 3:00 p.m. via telephonic conferencing due to the COVID-19 Executive Order 20-246.

Present via phone:

Richard Levey	Chairperson
Amanda Kost	Assistant Secretary
Karen Duerr	Assistant Secretary

Also, attending via phone:

Lynne Mullins	PFM
Jennifer Walden	PFM
Kevin Plenzler	PFM
Tucker Mackie	Hopping Green & Sams
Deb Sier	Hopping Green & Sams
Jeff Newton	Donald W. McIntosh Associates
Larry Kaufmann	Construction Supervisor & Construction Committee Member
Dan Byrnes	Tavistock
Ralph Ireland	Tavistock

## **SECOND ORDER OF BUSINESS**

### **Public Comment Period**

Dr. Levey noted for the record there were no members of the public wished to speak.

## **THIRD ORDER OF BUSINESS**

### **Discussion Regarding Executive Order 20-246**

Ms. Walden stated the Executive Order is included in the packet which states the District is able to hold their meetings via telephonic conferencing due to the COVID-19 situation. Also included is a proof of the ad that notes the Executive Order as well as the telephonic conferencing information so the public can join.

Ms. Mackie noted this is likely to be the last extension of the Executive Order that allows this Board to meet virtually and staff will work to give advance notice to all of the Board Members as to the location of the next meeting for November. A discussion took place about providing the public with an option to attend virtually. The Board directed staff to continue offering a zoom option for public participation. The alternate location for in person meeting will likely be held at the Courtyard Orlando Lake Nona which is next to Tavistock's Offices.

**FOURTH ORDER OF BUSINESS**

**Consideration of the Minutes  
of the September 21, 2020  
Board of Supervisors' Meeting**

Board Members reviewed the minutes from the September 21, 2020 Board of Supervisors' Meeting.

On Motion by Ms. Duerr, second by Ms. Kost, with all in favor, the Board of Supervisors for the Greenway Improvement District approved the Minutes of the September 21, 2020 Board of Supervisors' Meeting.

**FIFTH ORDER OF BUSINESS**

**Matters Pertaining to Local  
Alternative Mobility Network  
("LAMN")**

- a) **Presentation Regarding LAMN**
- b) **Presentation of Preliminary Operation and Maintenance Assessment Methodology Report**
- c) **Interlocal Agreement Among the District, the Boggy Creek Improvement District, the Greenway Improvement District, the Myrtle Creek Improvement District and the Poitras East Community Development District Regarding Maintenance of the Greenlink Improvements within the Local Alternative Mobility Network Improvements**
- d) **Consideration of Second Amended and Restated Engineer's Report for Capital Improvements for Infrastructure**

Mr. Byrnes and Mr. Ireland presented on the Local Alternative Mobility Network (Minutes Exhibit A). Mr. Ireland stated Lake Nona is the beneficiary of a \$20,000,000.00 Federal Grant that was awarded and would help support at Local Alternative Mobility Network to benefit all Lake Nona. He conducted a presentation regarding LAMN. Ms. Kost asked about annual O&M expenses. Mr. Byrnes asked the PFM Team to field this question.

Mr. Plenzler stated the budget as currently estimated at build out is approximately \$1,378,000.00 and presented the Preliminary Operation and Maintenance Assessment Methodology Report. Ms. Kost had questions regarding the assessments which Mr. Plenzler explained. A discussion took place regarding the

cost vs. the benefit. Dr. Levey asked Mr. Byrnes and Mr. Ireland to send the presentation to Ms. Walden or Ms. Mullins so they have it for the District record.

Ms. Mackie suggested approval of the Preliminary Local Alternative Mobility Network Operation and Maintenance Assessment Methodology Report as it is the basis of the Interlocal Agreement in which she will review for the Board next. Dr. Levey requested a motion to approve the Preliminary Local Alternative Mobility Network Operation and Maintenance Assessment Methodology Report.

On Motion by Ms. Duerr, second by Ms. Kost, with all in favor, the Board of Supervisors for the Greenway Improvement District approved the Preliminary Local Alternative Mobility Network Operation and Maintenance Assessment Methodology Report.

Ms. Mackie presented the Interlocal Agreement (Minutes Exhibit B) among the District, the Boggy Creek Improvement District, the Myrtle Creek Improvement District, and the Poitras East Community Development District regarding maintenance of certain Local Alternative Mobility Network Improvements. It identifies Boggy Creek ID as the operating entity for purposes of the maintenance of the Greenlink Improvements. It will be sharing in the cost of the Greenlink maintenance and how the District is going to allocate those costs on an annual basis to each one of the Districts based upon the percentages included within the Preliminary Local Alternative Mobility Network Operation and Maintenance Assessment Methodology Report. Ms. Mackie went through the Interlocal Agreement in detail. The costs outlined in Section 2.3 are then going to be allocated to each District based upon the percentage allocation of cost in the Final Adopted Methodology Report. Those percentages that were outlined in Table 9 of the Methodology Report will be inserted into Section 2.3 prior to execution. Upon such time as the District is including Greenlink expenditures in its annual Budget, Boggy Creek ID is going to provide those budgets for Myrtle., Greenway and Poitras East for their review at the time in which the Districts typically adopt their Preliminary Budget. They will show the percentage allocation of the total budget to each one of those Districts in preliminary form such that each could comment to Boggy Creek on the costs and whether or not they had any questions or comments regarding the same. Once the budgets are formally adopted, there is an option to provide a lump sum payment but what has been more practical is on a month to month basis each District reimburses Boggy for its monthly allocative share of the Greenlink expenditures. It provides for how the Districts will coordinate in the event there are unbudgeted expenditures. Section 2.7 provides for the inspection of records and any payment disputes that may arise between the District's and how they will be handled. She recommended the Interlocal Agreement be approved by the Board today because the Boards want to have some assurance that this will be the way in which Greenlink expenditures will be allocated at such time as they are incorporated in an annual budget as adopted.

Ms. Kost asked Dr. Levey asked his experience with approving something at this stage and at what point does he recommend the Board start the efforts to educate the public on the benefit of the Greenlink. Dr. Levey stated he was not sure why this had to be in place so far in advance. Mr. Byrnes responded the Federal Grant dictates that the District must prove they have O&M in place. Dr. Levey stated the education process should start with creating excitement around the initial construction and coordinate with the Developer on an education program with residents to explain the benefit of the project and an education program about how it will be funded. Dr. Levey requested a motion to approve Interlocal Agreement Among the District and the Poitras East Community Development District Regarding maintenance of Certain Local Alternative Mobility Network Improvements.

On Motion by Ms. Kost, second by Ms. Duerr, with all in favor, the Board of Supervisors for the Greenway Improvement District approved the Interlocal Agreement Among the District, the Boggy Creek Improvement District, the Greenway Improvement District, the Myrtle Creek Improvement District and the Poitras East Community Development District Regarding Maintenance of the Greenlink Improvements with the Local Alternative Mobility Network Improvements.

Mr. Newton presented the Second Amended and Restated Engineer's Report for Capital Improvements for Infrastructure. The only changes are updates to the last two pages which are maps. There used to be a three-map series but since so much work has been completed it has been narrowed to a two-map series. One shows the improvements completed by the District to date and the second exhibit shows the planned improvements by the District and the most significant addition was showing the multi-modal linear park which is Greenlink and the multi-modal bridge crossing Lake Nona Boulevard. The Capital Improvement Budget was not changed but to the extent there are excess funds in the Bond Issue then the District has the ability to use that on some of these improvements. It does not affect any of the Capital Assessments that are going to any residents it just fully utilizes the funding that has been requested. Dr. Levey requested a motion to approve the Second Amended and Restated Engineer's Report for Capital Improvements for Infrastructure.

On Motion by Ms. Duerr, second by Ms. Kost, with all in favor, the Board of Supervisors for the Greenway Improvement District approved the Second Amended and Restated Engineer's Report for Capital Improvements for Infrastructure.

**SIXTH ORDER OF BUSINESS**

**Matters Pertaining to District Construction**

**a) Authorization to Bid for Centerline Drive Phase 2 (aka Segment F)**

Mr. Newton stated the Construction Committee is nearing the end of the permitting process for Centerline Drive Phase 2, also known as Segment F. The Construction Committee is asking permission from the Board to advertise that to the preapproved list of qualified bidders.

On Motion by Ms. Kost, second by Ms. Duerr, with all in favor, the Board of Supervisors for the Greenway Improvement District authorized to bid Centerline Drive Phase 2.

**SEVENTH ORDER OF BUSINESS**

**Discussion Regarding November Workshop**

Ms. Walden explained the District has the November General Election approaching which will have some new residents serving on the Board. District staff requested to hold a workshop for those individuals to bring them up to speed on the District and their role on the Board. She requested Board approval to authorize District staff to establish a workshop after the election for a date and time that works for the majority of the Board to go over the basic District governing information.

On Motion by Ms. Kost, second by Ms. Duerr, with all in favor, the Board of Supervisors for the Greenway Improvement District authorized District Staff to establish a November Workshop.

**EIGHTH ORDER OF BUSINESS**

**Consideration of FY 2020  
Audit Engagement Letter -  
Tabled**

Mrs. Walden requested to table this item.

**NINTH ORDER OF BUSINESS**

**Ratification of Requisition  
Nos. 2018-97 – 2018-100  
Approved in September 2020  
in an amount totaling  
\$6,776.02**

Dr. Levey noted that these have been approved and paid and just need to be ratified by the Board.

On Motion by Ms. Duerr, second by Ms. Kost, with all in favor, the Board of Supervisors for the Greenway Improvement District ratified Requisition Nos. 2018-97 – 2018-100 Approved in September 2020 in an amount totaling \$6,776.02.

**TENTH ORDER OF BUSINESS**

**Ratification of Operation and  
Maintenance Expenditures  
Paid in September 2020 in an  
amount totaling \$132,373.41**

Dr. Levey noted these have been approved and paid and just need to be ratified by the Board.

On Motion by Ms. Kost, second by Ms. Duerr, with all in favor, the Board of Supervisors for the Greenway Improvement District ratified the Operation & Maintenance Expenditures paid in September 2020 in an amount totaling \$132,373.41.

**ELEVENTH ORDER OF BUSINESS**

**Recommendation of Work Authorizations/Proposed Services**

Mr. Kauffman presented a proposal from Donald W. McIntosh Associates in the amount of \$1,250.00 for assistance in modifying the Conservation Network. It is a Developer Funded Project.

Mr. Kauffman presented a proposal from Donald W. McIntosh Associates in the amount of \$86,780.00 for a redesign of the portions of Centerline Drive.

Mr. Kauffman presented a proposal from Donald W. McIntosh Associates in the amount of \$101,650.00 to do redesign roadway sections south of Centerline Drive Segments ABCD. A lengthy discussion took place. Ms. Duerr asked about cost to residents. Mr. Kauffman explained it is paid out of the Capital Improvement program and does not change the Capital Assessments to the residents and contingencies are included in the Capital Improvement Program when they estimate how much improvements will cost.

On Motion by Ms. Kost, second by Ms. Duerr, with all in favor, the Board of Supervisors for the Greenway Improvement District approved all three Work Authorizations/Proposed Services as presented.

**TWELFTH ORDER OF BUSINESS**

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

Board Members reviewed the Statement of Financial Position and Budget to Actual through the end of September. Ms. Walden noted that the District has spent a total of \$820,500.00 vs. an overall budget of \$921,000.00. No action is required by the Board. The District has up to 60 days past the end of the Fiscal Year to incur expenses. So, the District will have more updated numbers next month and will also need to adopt a revised budget for Fiscal Year 2020.

**THIRTEENTH ORDER OF BUSINESS**

**Staff Reports**

District Counsel – No Report

District Manager – Ms. Walden noted the next schedule meeting is november10, 2020 at 3:00 p.m. and will meet in person at the Courtyard Orlando Lake Nona.

District Engineer – Mr. Newton provided the Construction Status Memo (Exhibit C) and stated the monuments have been completed and closing out Nemours Phase 7.

Construction Supervisor – No Report

District Landscape Supervisor- No Report

**FOURTEENTH ORDER OF BUSINESS**

**Supervisor and Audience  
Comments & Adjournment**

There was no other business to discuss. Dr. Levey requested a motion to adjourn.

On Motion by Ms. Kost, second by Ms. Duerr, with all in favor, the October 20, 2020, meeting of the Board of Supervisors for the Greenway Improvement District was adjourned.

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

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

**EXHIBIT A**

# LOCAL ALTERNATIVE MOBILITY NETWORK



# Reimagining Mobility Project

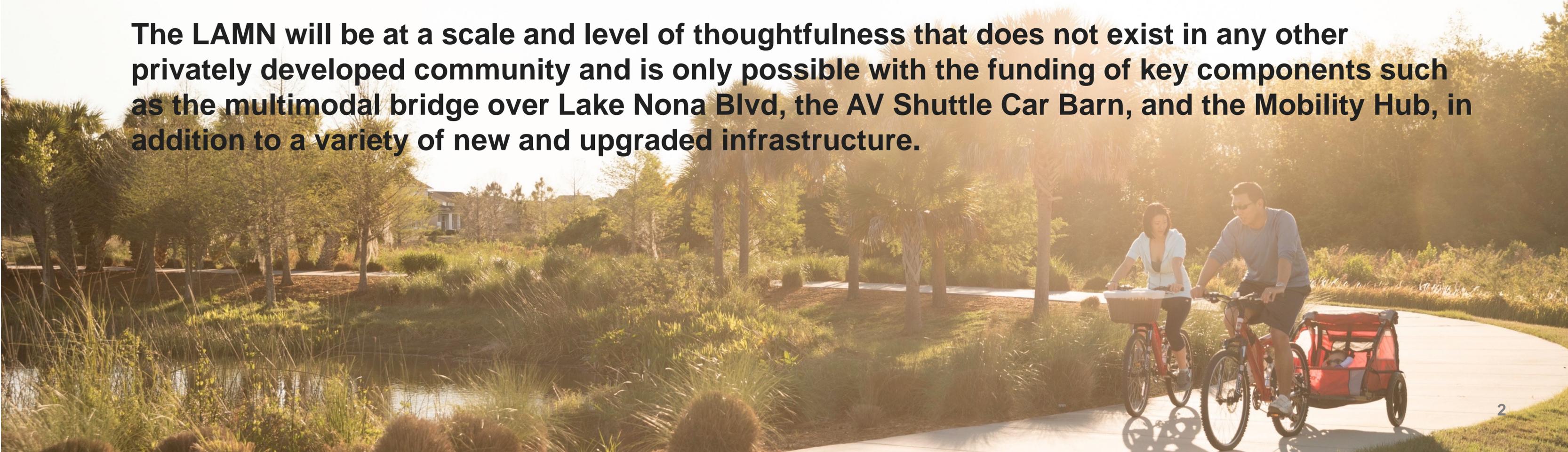
Local Alternative Mobility Network  
Orange County, Florida



# LAMN Overview

**Lake Nona will be home to a first of its kind, robust Local Alternative Mobility Network (LAMN). The LAMN will tie into existing and future infrastructure and integrate multi-modal systems into a rapidly developing urban fabric. Accommodating pedestrians, cyclists (both casual and commuter), electric assist personal vehicles, and a fleet of autonomous vehicles (AV), the project will both modify existing and create new infrastructure consisting of multi-use corridors, dedicated commuter ways, mobility hubs, and AV support infrastructure. The LAMN will reduce automobile dependency and better connect residents, visitors, and students to employment, medical facilities, essential services, retail, education, and entertainment.**

**The LAMN will be at a scale and level of thoughtfulness that does not exist in any other privately developed community and is only possible with the funding of key components such as the multimodal bridge over Lake Nona Blvd, the AV Shuttle Car Barn, and the Mobility Hub, in addition to a variety of new and upgraded infrastructure.**



# PRIMARY COMPONENTS



MOBILITY NETWORK

- Infrastructure and amenities required for AV fleet, bicycles and other micro-mobility personal vehicles, and pedestrians
- Currently in schematic design



GREENLINK

- A linear mobility park that replaces a traditional vehicular roadway with a water conveyance system
- Connects the mixed-use district with Town Center and Village Center
- Currently in pre-construction



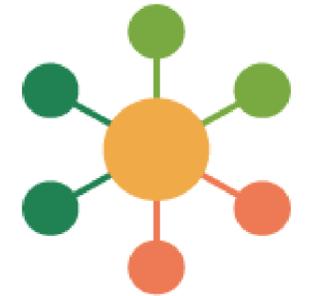
GREENLINK BRIDGE

- Dedicated AV, bicycle, & pedestrian bridge crossing Lake Nona Blvd
- Connects Town Center with the Greenlink
- Currently in concept design



CAR BARN

- Storage, training course, and maintenance for the AV fleet
- Schematic design complete



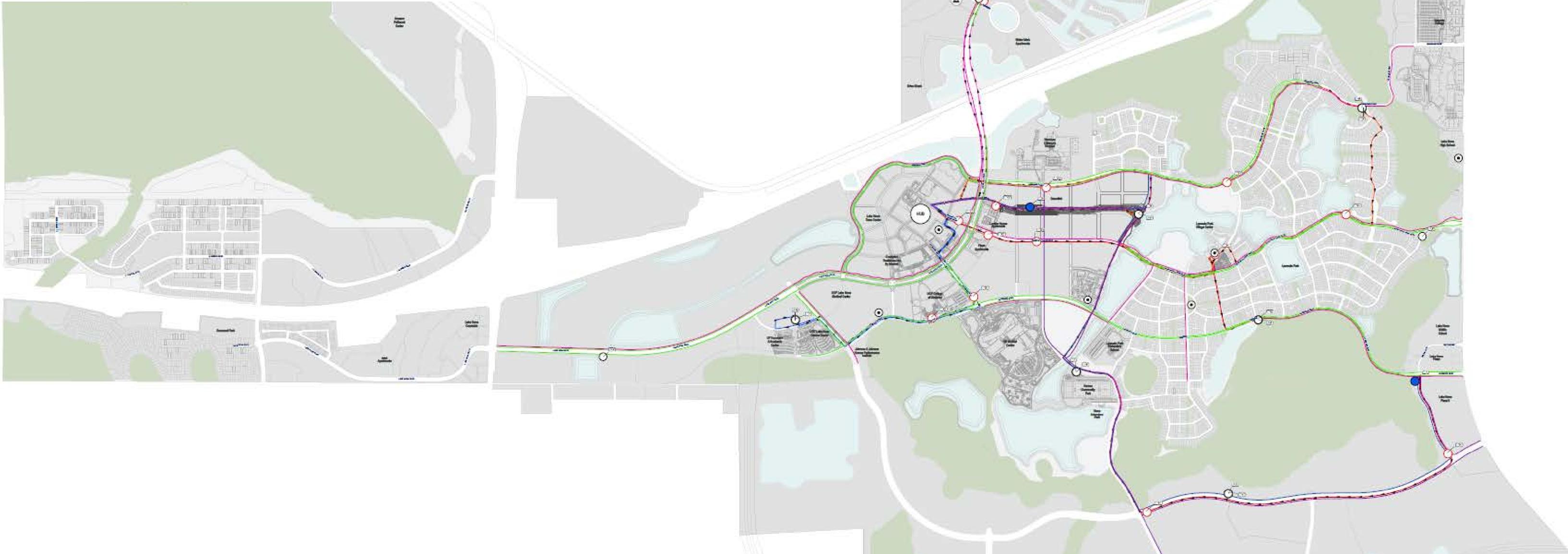
MOBILITY HUB

- Facility for recreational and commuters for all modes of personal micro-mobility transportation
- Located in Town Center
- Currently in concept design

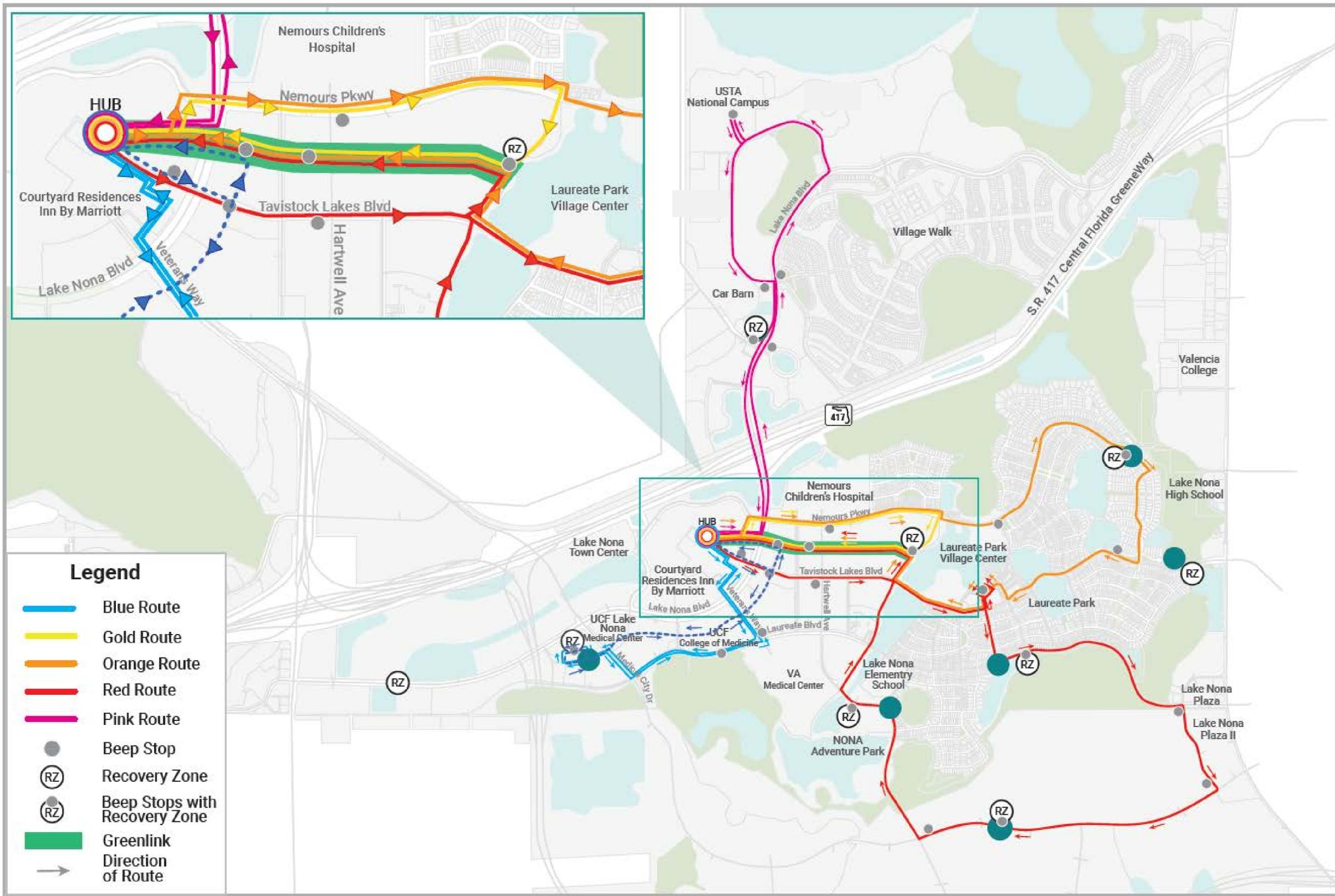
# MICROMOBILITY NETWORK

## MICROMOBILITY NETWORK

- Nearly 5 miles of dedicated micromobility commuter lanes
- Enhancement of 25 miles of on-street dedicated bicycle lanes
- 6 additional miles of multi-use trails



# PROPOSED AV SHUTTLE NETWORK



## AV NETWORK

- 15.5 miles of shared right-of-way routes
- Nearly 2 miles of dedicated AV shuttle lanes
- Flexibility for future route changes and expansion

**Legend**

- Blue Route
- Gold Route
- Orange Route
- Red Route
- Pink Route
- Beep Stop
- Ⓡ Recovery Zone
- Ⓡ Beep Stops with Recovery Zone
- Greenlink
- Direction of Route

# AV & MICROMOBILITY NETWORK AMENITIES

## AV SHUTTLE STOPS W/ SHELTER

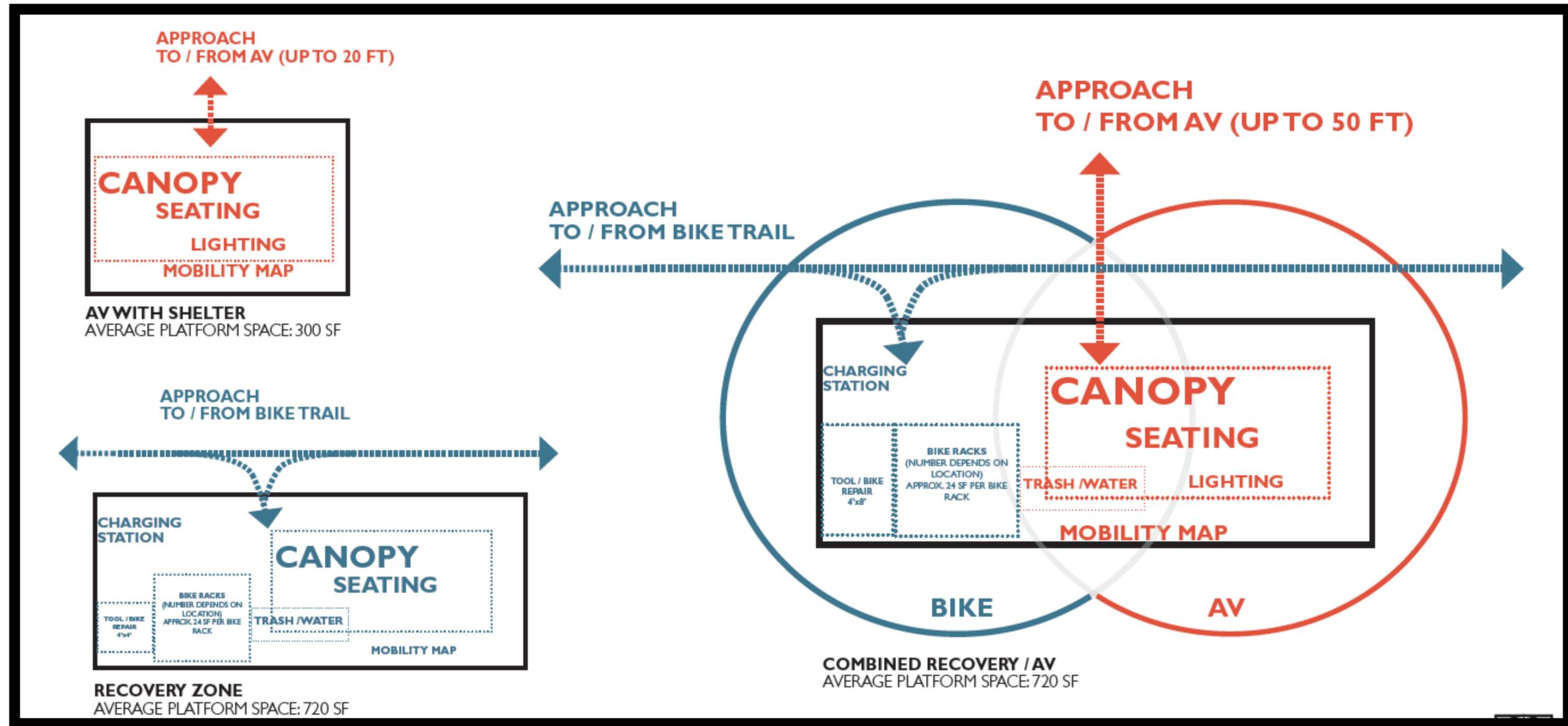
Of the 25 AV stops, 2 will be dedicated w/ shelter

## RECOVERY ZONES

9 total planned Recovery Zones

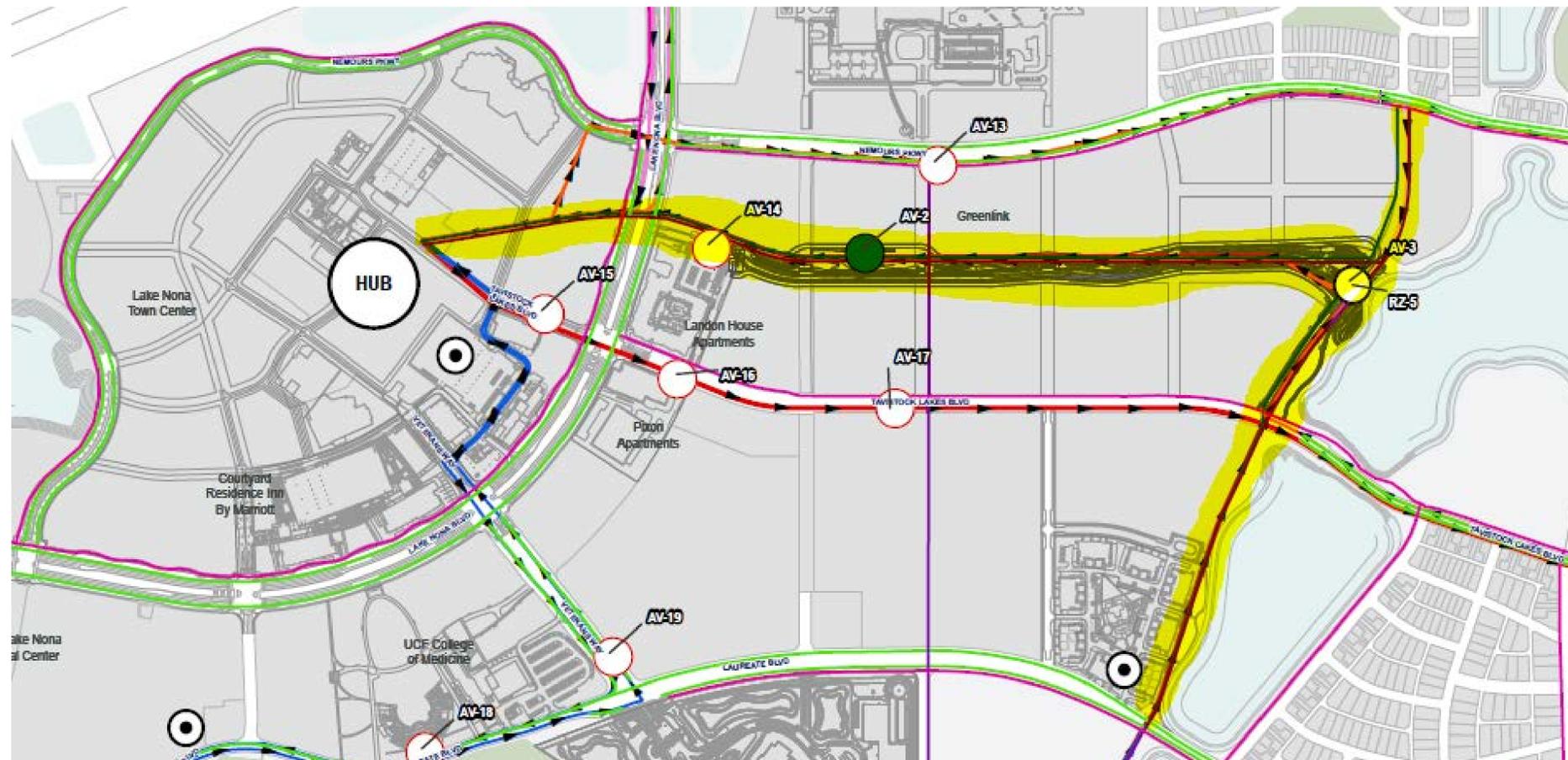
## COMBINED RECOVERY ZONES W/ AV STOPS

Of the 9 Recovery Zones, 2 will be combined with AV stops



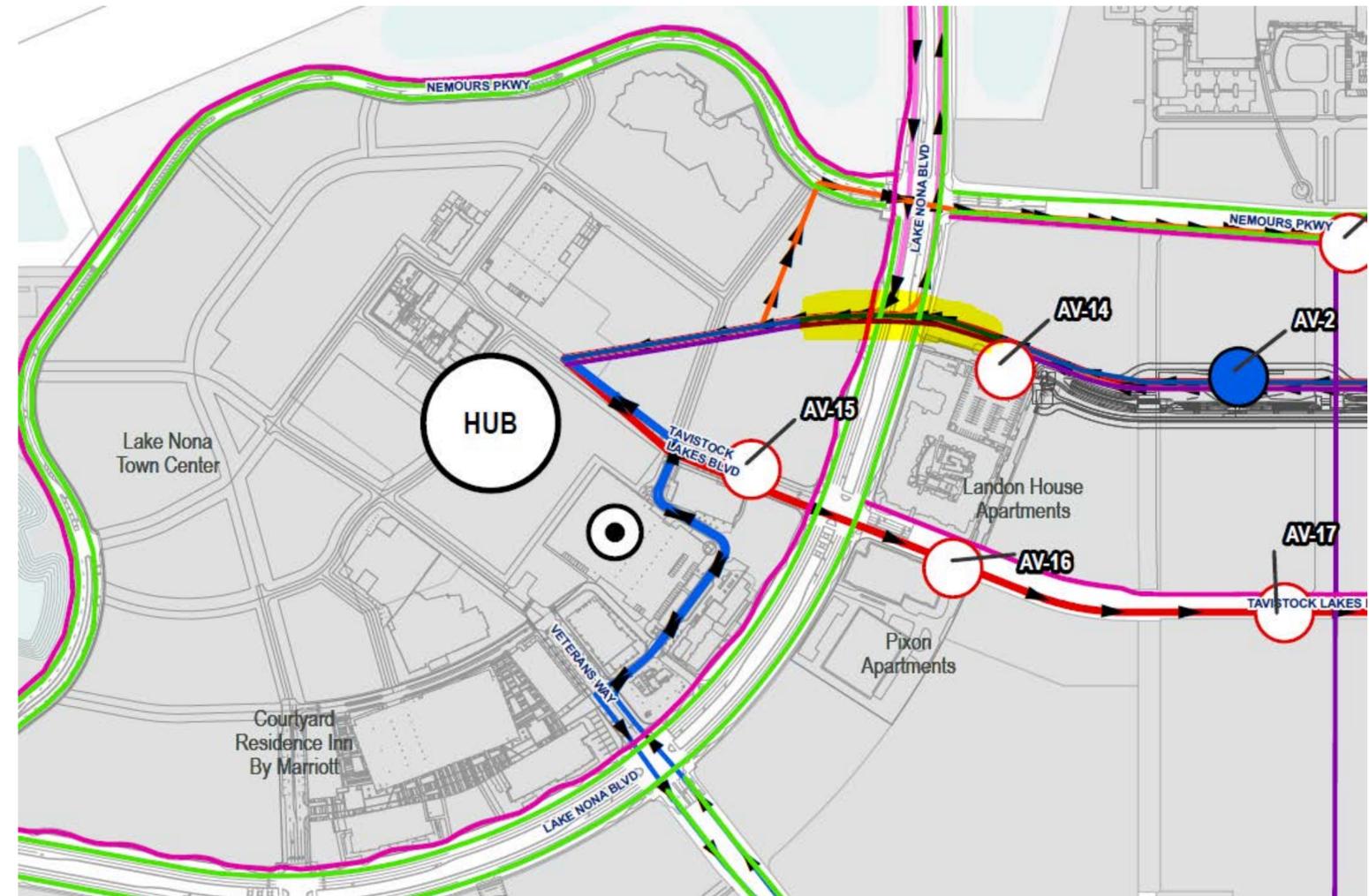
# GREENLINK

- Over 9000 LF linear park and mobility network
- Includes dedicated micromobility commuter way and pedestrian paths
- Introduces 9,000 LF of dedicated AV lanes:
  - 4,500 LF E-W along the Greenlink to the Mobility Hub
  - 4,500 LF N-S Lakeside Extension



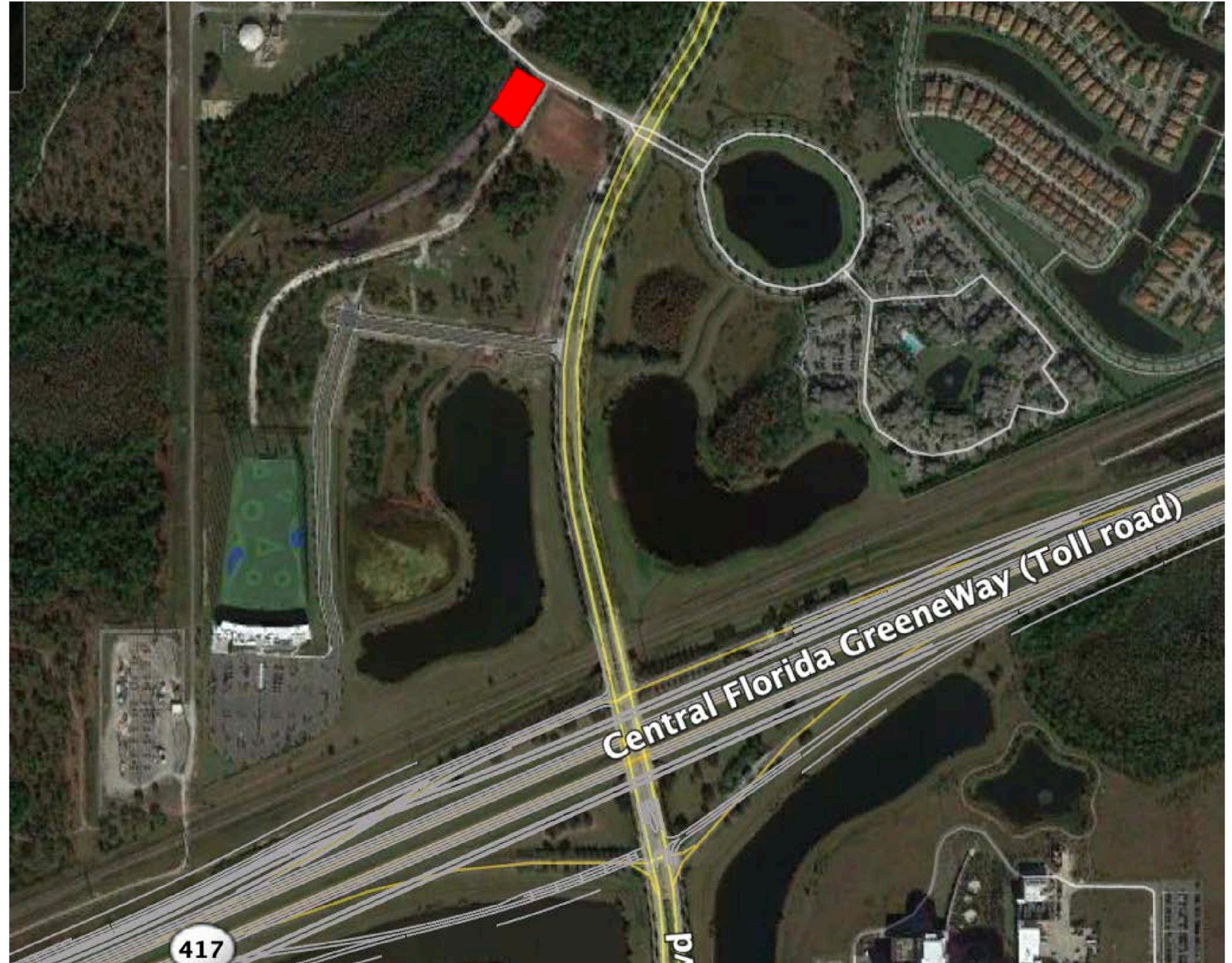
# GREENLINK BRIDGE

- Extends Greenlink approximately 700 LF, including a 200-foot span over LN Blvd into the Town Center
- Provides a safe option for AV, pedestrian, and micro-mobility users to cross Lake Nona Blvd
- Improves AV Shuttle route times
- Substantially reduces at-grade conflicts on Lake Nona Boulevard



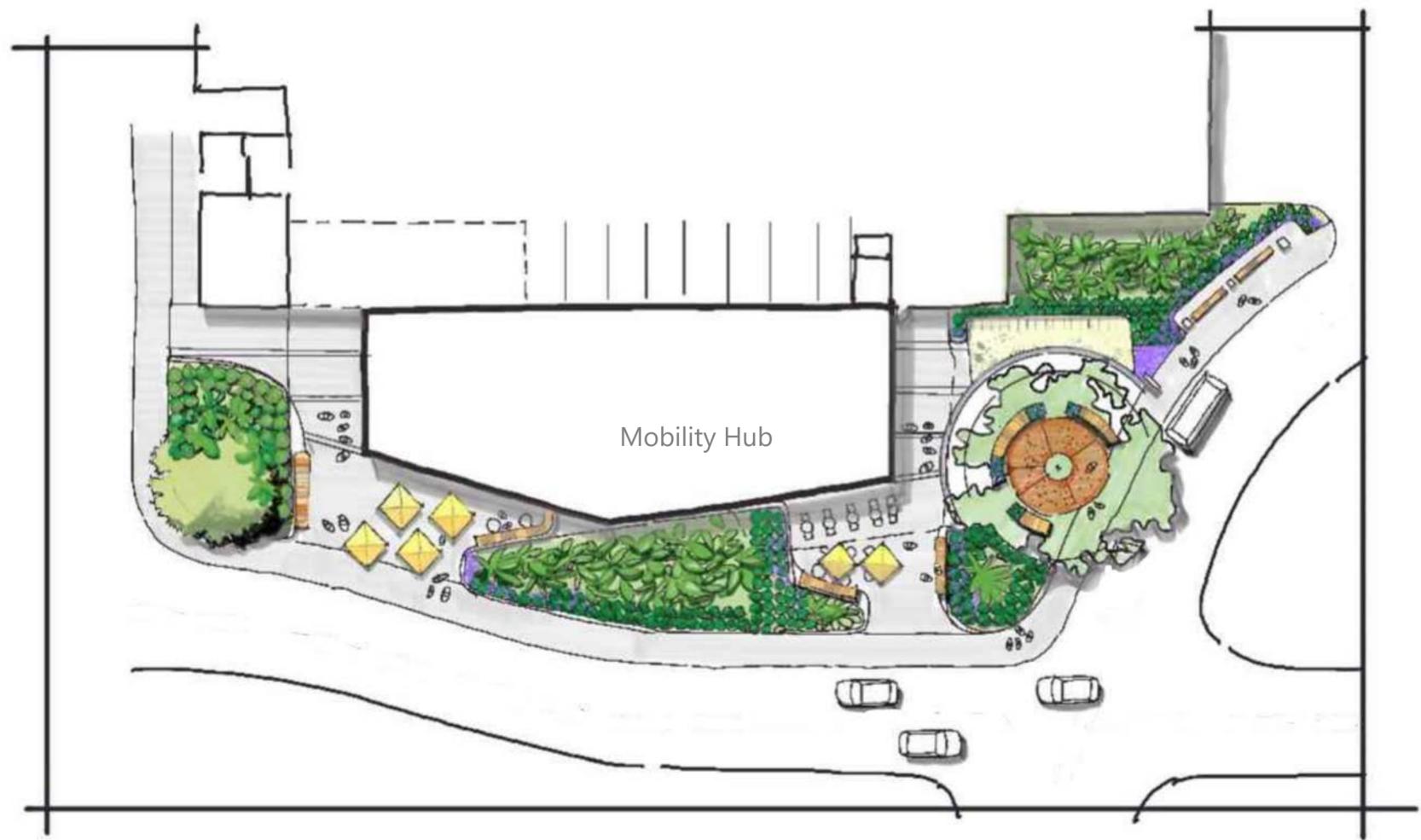
# CAR BARN (non-CDD)

- 9,600 SF conditioned space
- 10 interior & 10 outdoor AV charging stations
- 4 interior maintenance bays
- Programming and calibration course



# MOBILITY HUB (non-CDD)

- Approx. 4,000 SF micro-mobility user services center
- Connects different modes of transportation and serves as a town center AV stop
- Serves micro-mobility users such as office commuters as well as visitors to Lake Nona
- Includes limited access restrooms, showers, short and long term bicycle and micro-mobility storage, system wayfinding information, repair services, charging stations, and a small mobility retail opportunity



**EXHIBIT B**

**INTERLOCAL AGREEMENT AMONG THE BOGGY CREEK IMPROVEMENT DISTRICT, THE MYRTLE CREEK IMPROVEMENT DISTRICT, THE GREENEWAY IMPROVEMENT DISTRICT, AND THE POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT REGARDING MAINTENANCE OF THE GREENLINK IMPROVEMENTS WITHIN THE LOCAL ALTERNATIVE MOBILITY NETWORK**

**THIS AGREEMENT** is made among the Boggy Creek Improvement District (“**Boggy Creek**”), the Myrtle Creek Improvement District (“**Myrtle Creek**”), the Greenway Improvement District (“**Greenway**”), and the Poitras East Community Development District (“**Poitras East**”), (collectively, the “**Districts**”), each of which is a special-purpose unit of local government located in the City of Orlando, Florida (this agreement is hereinafter referred to as the “**Agreement**”).

**RECITALS**

**WHEREAS**, the Districts are special-purpose units of local government located entirely within the City of Orlando, Florida, that have been established for the purpose of planning, financing, constructing, installing, and/or acquiring certain improvements, facilities and services in conjunction with the development of lands located within the Districts;

**WHEREAS**, the Districts are responsible for the maintenance of certain aspects of a Local Alternative Mobility Network, which is located throughout the boundaries of the Districts, as more particularly identified on the map attached hereto and made a part hereof as **Exhibit A** (the “**LAM Network**”);

**WHEREAS**, maintenance and enhancement of the LAM Network provides a benefit to the lands within the Districts;

**WHEREAS**, a component of the LAM Network consists of a connected multi-modal trail, bridge and linear park improvement, hereinafter referred to as the ‘**Greenlink**’ within the boundaries of Greenway and Boggy Creek, the location of which is further identified on Exhibit A;

**WHEREAS**, as described in more detail in the *Preliminary Local Alternative Mobility Network Operation & Maintenance Assessment Methodology Report*, dated October     , 2020 (“**LAMN Methodology**”) attached hereto as **Exhibit B**, all of the Districts benefit from the Greenlink from both a transportation and amenity perspective; accordingly, the Districts desire to share in the operation and maintenance cost associated with the Greenlink at the percentages described in the LAMN Methodology;

**WHEREAS**, the Districts find that it is mutually advantageous and cost-effective to designate one district as the entity to provide for the maintenance of the Greenlink;

**WHEREAS**, the District providing the maintenance will have the need for continued staffing and contractual arrangements to be in place to be able to respond to maintenance needs;

**WHEREAS**, the Districts wish to ensure the timely, efficient and cost-effective provision of maintenance services;

**WHEREAS**, the Districts find that designation of Boggy Creek as the entity for provision of the staffing and contract coordination for the maintenance of the Greenlink will provide the most efficient and cost-effective way to provide maintenance services;

**WHEREAS**, it is in the interest of each District to establish intergovernmental relations that encourage, promote and improve the coordination, overall effectiveness and efficiency of governmental activities and services within the boundaries of their respective districts;

**WHEREAS**, section 163.01, *Florida Statutes*, known as the “Florida Interlocal Cooperation Act of 1969,” permits local governmental units to make the most efficient use of their powers by enabling them to cooperate with other localities on a basis of mutual advantage and thereby to provide services and facilities in a manner and pursuant to forms of governmental organization that will accord best with geographic, economic, population, and other factors influencing the needs and development of local communities;

**WHEREAS**, the Districts find this Agreement to be necessary, proper and convenient to the exercise of their powers, duties and purposes authorized by law; and

**WHEREAS**, the Districts desire to exercise jointly their common powers and authority concerning the cost effective provision of maintenance services; the avoidance of inefficiencies caused by the unnecessary duplication of services; and the clarification of responsibilities, obligations, duties, powers, and liabilities of each of the governmental bodies.

**NOW, THEREFORE**, in consideration of the recitals, agreements and mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the Districts, the Districts agree as follows:

**SECTION 1. RECITALS AND AUTHORITY.** The foregoing recitals are true and correct and by this reference are incorporated as a material part of this Agreement. This Agreement is entered into pursuant to the provision of Florida law, including but not limited to Chapters 163, 189, and 190, *Florida Statutes*, and the Florida Constitution.

**SECTION 2. MAINTENANCE.** The parties acknowledge that it is in the best interest of the residents and property owners in each District for the Greenlink to be kept in a condition reflecting the quality of development within the Districts. Boggy Creek shall operate and maintain the Greenlink in substantial accordance with maintenance standards utilized by the Districts in existing maintenance agreements. The Districts agree that any or all of the operations and maintenance of the Greenlink shall be arranged by Boggy Creek.

**2.1 Contracts.** Boggy Creek shall comply with all applicable laws regarding the procurement of goods or services.

**2.2 Administration.** Boggy Creek shall be solely responsible for ensuring adequate administration and inspection of the Greenlink.

**2.3 Costs.** Consistent with the LAMN Methodology, the Financial Consultant for the Districts has calculated each District's percentage allocation of costs based on factors identified therein. The percentage allocation of costs for the operation and maintenance of the Greenlink is as follows:

Boggy Creek	___%
Greeneway	___%
Myrtle Creek	___%
Postras East	___%

The amounts to be paid by each District for the provision of maintenance services shall be based on these percentages.

**2.4 Budget.** Within seven (7) days after Boggy Creek annually approves its preliminary budget, Boggy Creek shall provide a copy of the preliminary budget to Myrtle Creek, Greeneway, and Postras East for review. In the event that the total funds budgeted for the use, operation, repair and maintenance of the Greenlink are not clearly identified in the preliminary budget, Boggy Creek shall send a letter accompanying the preliminary budget which sets forth the total amount budgeted for the use, operation, repair and maintenance of the Greenlink, inclusive of any amounts necessary for reserves. If Myrtle Creek, Greeneway and/or Postras East dispute the total amount budgeted by Boggy Creek, Myrtle Creek, Greeneway and/or Postras East shall notify Boggy Creek of its concerns. In such event, the Districts agree to cooperate in good faith toward refining the budgeted amount prior to Boggy Creek's adoption of its final budget. However, nothing herein shall operate to prevent Boggy Creek from adopting its final budget in a timely manner.

**2.5 Payment.** At the beginning of the Districts' fiscal year, Myrtle Creek, Greeneway and/or Postras East shall have the option of either reimbursing Boggy Creek at the beginning of each fiscal year by making a lump sum payment equal to each District's percentage share of the projected expenses for the use, operation, repair and maintenance of the Greenlink to Boggy Creek or by making monthly payments equal to each District's percentage share of the preceding month's actual expenses for the use, operation, repair and maintenance of the Greenlink to Boggy Creek. However, Boggy Creel may declare the option to reimburse by monthly payments no longer available should a District fail to make monthly payments in a timely manner.

If Myrtle Creek, Greeneway and/or Postras East opts to make a lump sum payment, on or before October 1 of each fiscal year, the respective District(s) shall make a lump sum payment equal to the percentage allocation identified in 2.3 herein of the projected expenses to be included in Boggy Creek's adopted final budget for the use, operation, repair and maintenance of the Greenlink to Boggy Creek. At the conclusion of each fiscal year, Greeneway shall compare the actual annual expenses for use, operation, repair and maintenance of the Greenlink with the amount previously paid by the respective Districts for that fiscal year. Based

on this comparison, Boggy Creek shall determine whether there has been an underpayment or an overpayment by any District for the prior fiscal year. If there has been an overpayment, the amount of the overpayment shall be paid to the respective District without interest. If there has been an underpayment, Boggy Creek shall provide the respective District with an invoice for the amount of the underpayment. The respective District shall pay such invoice within thirty (30) days of receipt. If such invoice is paid in full within this thirty-day period, no interest shall accrue on the underpayment.

If Myrtle Creek, Greenway and/or Poitras East opts to make monthly payments, upon receipt of invoice(s) for expenses incurred in connection with the use, operation, repair and maintenance of the Greenlink, Boggy Creek shall provide the respective District with an invoice requesting payment equal to the respective percentage share identified in 2.3 herein of the actual expenses for the use, operation, repair and maintenance of the Greenlink. The respective District shall pay such invoice within thirty (30) days of receipt.

**2.6 Unbudgeted Expenses.** It is contemplated by the parties that unusual, unbudgeted maintenance events may occur. In such event, the Districts agree to cooperate in good faith in arranging for the repair of the Greenlink and toward allocating cost among the Districts.

**2.7 Inspection of Records; Payment Disputes.** Upon request, Boggy Creek shall make available to Greenway, Myrtle Creek and Poitras East for review at a reasonable time and place, its books and records with respect to expenses associated with the use, operation, repair and maintenance of the Greenlink. In the event of a dispute between the parties relating to the reimbursement of these expenses, Greenway, Myrtle Creek and/or Poitras East shall pay the amount requested by Boggy Creek in the time frame set forth above. Greenway, Myrtle Creek and/or Poitras East shall give written notice accompanying the payment which states it disputes the amount of the payment. Payment in this manner shall not waive the right of Greenway, Myrtle Creek and/or Poitras East to dispute the correct amount of such required payment.

**SECTION 3. INSURANCE.** Boggy Creek shall require any contractor selected to provide services relative to the Greenlink to maintain liability and property insurance in amounts customary for the scope of such a maintenance project and shall name each other district as an additional insured.

**SECTION 4. LIABILITY LIMITATIONS.** Nothing in this Agreement shall be deemed as a waiver of immunity or limits of liability of any of the Districts, including their supervisors, officers, agents and employees and independent contractors, beyond any statutory limited waiver of immunity or limits of liability which may have been adopted by the Florida Legislature in section 768.28, *Florida Statutes*, or other statute, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under the Doctrine of Sovereign Immunity or by operation of law.

**SECTION 5. DEFAULT.** A default by any District under this Agreement shall entitle the other Districts to all remedies available at law or in equity, which may include, but not be limited to, damages, injunctive relief and specific performance. Each of the parties hereto shall give the

other party written notice of any defaults hereunder and shall allow the defaulting party not less than five (5) days from the date of receipt of such notice to cure monetary defaults and fifteen (15) days to cure other defaults.

**SECTION 6. ENFORCEMENT.** In the event that any District seeks to enforce this Agreement by court proceedings or otherwise, then the prevailing party or parties shall be entitled to recover all fees and costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution or appellate proceedings.

**SECTION 7. CONTROLLING LAW.** This Agreement shall be construed and governed in accordance with the laws of the State of Florida.

**SECTION 8. SEVERABILITY.** In the event any term or provision of this Agreement is determined by appropriate judicial authority to be illegal or otherwise invalid, such provision shall be construed or deleted as such authority determines, and the remainder of this Agreement shall be construed to be in full force and effect.

**SECTION 9. AMENDMENT.** This Agreement shall not be modified or amended except by written agreement duly executed by the parties hereto.

**SECTION 10. INTERPRETATION.** This Agreement has been negotiated fully between the parties as an arms length transaction. All Districts participated fully in the preparation of this Agreement. In the case of a dispute concerning the interpretation of any provision of this Agreement, all Districts are deemed to have drafted, chosen and selected the language, and the doubtful language will not be interpreted or construed against any party.

**SECTION 11. TIME OF THE ESSENCE.** The Districts each agree that time is of the essence of this Agreement.

**SECTION 12. NOTICE.** Each District shall furnish to the other such notice, as may be required from time to time, pursuant to this Agreement, in writing, posted in the U.S. mail or by hand delivery, or by overnight delivery service and addressed as follows:

To Boggy Creek: Boggy Creek Improvement District  
12051 Corporate Boulevard  
Orlando, Florida 32817  
Attn: District Manager

To Myrtle Creek: Myrtle Creek Improvement District  
12051 Corporate Boulevard  
Orlando, Florida 32817  
Attn: District Manager

To Greeneway: Greeneway Improvement District  
12051 Corporate Boulevard  
Orlando, Florida 32817

Attn: District Manager

To Poitras East: Poitras East Community Development District  
12051 Corporate Boulevard  
Orlando, Florida 32817  
Attn: District Manager

Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days written notice to the parties and addressees set forth herein.

**SECTION 13. EFFECTIVE DATE.** This Agreement and the rights conferred herein shall become effective upon filing with the Clerk of the Circuit Court of Orange County, Florida, in accordance with the requirements of Section 163.01(11), *Florida Statutes*.

*[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]*

IN WITNESS WHEREOF the undersigned set their hands as of the \_\_\_\_ day of October, 2020.

Attest:

**BOGGY CREEK IMPROVEMENT DISTRICT**

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

\_\_\_\_\_  
Richard Levey  
Chairman, Board of Supervisors

**STATE OF FLORIDA**  
**COUNTY OF \_\_\_\_\_**

The foregoing instrument was acknowledged before me by means of  physical presence or  online notarization, this \_\_\_\_ day of \_\_\_\_\_, 2020, by Richard Levey, as Chairman of the Board of Supervisors of Boggy Creek Improvement District, who appeared before me this day in person, and who is either personally known to me, or produced \_\_\_\_\_ as identification.

\_\_\_\_\_  
NOTARY PUBLIC, STATE OF FLORIDA

(NOTARY SEAL)

Name: \_\_\_\_\_  
(Name of Notary Public, Printed, Stamped or  
Typed as Commissioned)

Attest:

**MYRTLE CREEK IMPROVEMENT DISTRICT**

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

\_\_\_\_\_  
Bob da Silva  
Chairman, Board of Supervisors

**STATE OF FLORIDA**  
**COUNTY OF \_\_\_\_\_**

The foregoing instrument was acknowledged before me by means of  physical presence or  online notarization, this \_\_\_\_\_ day of \_\_\_\_\_, 2020, by Bob da Silva, as Chairman of the Board of Supervisors of Myrtle Creek Improvement District, who appeared before me this day in person, and who is either personally known to me, or produced \_\_\_\_\_ as identification.

\_\_\_\_\_  
NOTARY PUBLIC, STATE OF FLORIDA

(NOTARY SEAL)

Name: \_\_\_\_\_  
(Name of Notary Public, Printed, Stamped or  
Typed as Commissioned)

Attest:

**GREENEWAY IMPROVEMENT DISTRICT**

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

\_\_\_\_\_  
Richard Levey  
Chairman, Board of Supervisors

**STATE OF FLORIDA**  
**COUNTY OF \_\_\_\_\_**

The foregoing instrument was acknowledged before me by means of  physical presence or  online notarization, this \_\_\_\_ day of \_\_\_\_\_, 2020, by Richard Levey, as Chairman of the Board of Supervisors of Greenway Improvement District, who appeared before me this day in person, and who is either personally known to me, or produced \_\_\_\_\_ as identification.

\_\_\_\_\_  
NOTARY PUBLIC, STATE OF FLORIDA

(NOTARY SEAL)

Name: \_\_\_\_\_  
(Name of Notary Public, Printed, Stamped or  
Typed as Commissioned)

Attest:

**POITRAS EAST COMMUNITY DEVELOPMENT  
DISTRICT**

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

\_\_\_\_\_  
Richard Levey  
Chairman, Board of Supervisors

**STATE OF FLORIDA**  
**COUNTY OF \_\_\_\_\_**

The foregoing instrument was acknowledged before me by means of  physical presence or  online notarization, this \_\_\_\_\_ day of \_\_\_\_\_, 2020, by Richard Levey, as Chairman of the Board of Supervisors of Poitras East Community Development District, who appeared before me this day in person, and who is either personally known to me, or produced \_\_\_\_\_ as identification.

\_\_\_\_\_  
NOTARY PUBLIC, STATE OF FLORIDA

(NOTARY SEAL)

Name: \_\_\_\_\_  
(Name of Notary Public, Printed, Stamped or  
Typed as Commissioned)

- Exhibit A:** LAM Network Map
- Exhibit B:** LAMN Methodology

**EXHIBIT C**



**DONALD W. McINTOSH  
ASSOCIATES, INC.**

**MEMORANDUM**

DATE: October 20, 2020  
TO: Greenway 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. A copy of the latest Change Order log is attached.

CIVIL ENGINEERS

**Nemours Parkway Phase 7 – Jr. Davis Construction Company, Inc.**

LAND PLANNERS

**Construction Status:** Monuments have been completed and the contractor’s final pay application is under review.

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**

**LAKE NONA SOUTH  
Greenway Improvement District  
Nemours Parkway Phase 7  
Change Order Log  
Jr. Davis**

C.O. #	Date	Description of Revision	Additional Days	Amount	Status	New Contract Amount Original Contract Date	To Board	Approval Date	Notes
						\$6,312,276.78			
<a href="#">1</a>	2/8/2019	Contract adjustment for revision to include scope of work for addendums/plans issued after bid date.		\$ 161,445.97	Approved	\$ 6,473,722.75	2/19/2019	2/19/2019	
<a href="#">2</a>	5/20/2019	Add sanitary and reclaim service laterals intended to serve the Nemours Childrens's Hospital.		\$ 12,879.00	Approved	\$ 6,486,601.75	5/21/2019	5/21/2019	
<a href="#">3</a>	9/12/2019	Contract Calendar Extension - Add 60 Days	60	\$ -	Approved	\$ 6,486,601.75	9/17/2019	9/17/2019	
<a href="#">4</a>	9/19/2019	Landscaping and Irrigation Revisions		\$ 49,204.52	Approved	\$ 6,535,806.27	10/15/2019	10/15/2019	
<a href="#">5</a>	1/15/2020	Modify Ramps at Nemours Hospital		\$ 17,168.75	Approved	\$ 6,552,975.02	1/21/2020	1/21/2020	
6	4/21/2020	Direct Owner Purchase Reconciliation		\$ (1,262,145.00)	Approved	\$ 5,290,830.02	4/21/2020	4/21/2020	
7	6/19/2020	Barish Avenue Modifications, Added Signage per Plan Revision, Monument Signs Landscape & Irrigation Restoration		\$ 3,877.19	Approved	\$ 5,294,707.21	7/21/2020	7/21/2020	

# **GREENEWAY IMPROVEMENT DISTRICT**

**Egis Insurance & Risk Advisors Proposal**  
***(Decorative Monuments)***

## **Egis Insurance & Risk Advisors Proposal (Decorative Monuments)**

Hi Jennifer,

To add an additional \$83,000 (\$41,500 each), effective 11/01/2020, would generate an additional premium of roughly \$495.

Hope you have a good day!

**Charisse Bitner, CLCS**

**Account Manager**

**Egis Insurance & Risk Advisors**

250 International Parkway, Suite 260

Lake Mary, FL 32746-5022

Direct: (321) 320.7665

Fax: (407) 732.7321

Email: [cbitner@egisadvisors.com](mailto:cbitner@egisadvisors.com)

[www.egisadvisors.com](http://www.egisadvisors.com)

[www.FIA360.org](http://www.FIA360.org)

*Associate Member of the Year Award Winner Florida Association of Special Districts (FASD)*

*Preferred Partner of the Year Award Winner Florida Consortium of Public Charter Schools (FCPCS)*

# **GREENEWAY IMPROVEMENT DISTRICT**

**Resolution 2021-01,  
Adopting an Amended Budget for FY 2020**  
*(exhibit a provided under separate cover)*

**RESOLUTION 2021-01**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE GREENWAY IMPROVEMENT DISTRICT ADOPTING AN AMENDED GENERAL FUND BUDGET FOR FISCAL YEAR 2019/2020, PROVIDING FOR APPROPRIATIONS; ADDRESSING CONFLICTS AND SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, on August 20, 2019, the Board of Supervisors of the Greenway Improvement District ("**Board**"), adopted Resolution 2019-07 providing for the adoption of the District's Fiscal Year 2019/2020 annual budget ("**Budget**"); and

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

**WHEREAS**, Chapters 189 and 190, *Florida Statutes*, and Section 3 of Resolution 2019-07 authorize the Board to amend the Budget within sixty (60) days following the end of the Fiscal Year 2019/2020; and

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

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

**1. BUDGET AMENDMENT.**

a. The Board has reviewed the District Manager's proposed amended Budget, copies of which are on file with the office of the District Manager and at the District's Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

b. The amended Budget attached hereto as **Exhibit A** and incorporated herein by reference as further amended by the Board is hereby adopted in accordance with the provisions of sections 190.008(2)(a) and 189.016(6), *Florida Statutes*; provided, however, that the comparative figures contained in the amended Budget as adopted by the Board (together, "**Adopted Annual Budget**") may be further revised as deemed necessary by the District Manager to further reflect actual revenues and expenditures for Fiscal Year 2019/2020.

- c. The Adopted Annual Budget shall be maintained in the office of the District Manager and the District Records Office and identified as “The Adopted Budget for the Greenway Improvement District for the fiscal year ending September 30, 2020, as amended and adopted by the Board of Supervisors effective November 10, 2020.”

**2. APPROPRIATIONS.** There is hereby appropriated out of the revenues of the Greenway Improvement District, the fiscal year beginning October 1, 2019, and ending September 30, 2020, the sums set forth below, to be raised by special assessments, which sums are deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

<b>TOTAL GENERAL FUND</b>	<b>\$911,167.85</b>
DEBT SERVICE FUND	\$4,791,765.63
<b>TOTAL ALL FUNDS</b>	<b>\$5,702,933.48</b>

**3. CONFLICTS.** This Resolution is intended to amend, in part, Resolution 2019-07, which remains in full force and effect except as otherwise provided herein. All terms of Resolution 2019-07 that are not amended by this Resolution apply to the Adopted Annual Budget as if those terms were fully set forth herein. All District resolutions or parts thereof in actual conflict with this Resolution are, to the extent of such conflict, superseded and repealed.

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

**5. EFFECTIVE DATE.** This Resolution shall take effect as of November 10, 2020.

Introduced, considered favorably, and adopted this 10th day of November, 2020.

**ATTEST:**

**GREENWAY IMPROVEMENT  
DISTRICT**

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

\_\_\_\_\_  
Chairperson, Board of Supervisors

**Exhibit A**  
**Amended Fiscal Year 2019/2020 Budget**

# **GREENEWAY IMPROVEMENT DISTRICT**

**FY 2020 Audit Engagement Letter**



# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

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

July 16, 2020

Greenway Improvement District  
PFM Group Consulting, LLC  
12051 Corporate Boulevard  
Orlando, FL 32817

## **The Objective and Scope of the Audit of the Financial Statements**

You have requested that we audit the financial statements of Greenway Improvement District, which comprise governmental activities and each major fund for the General Fund as of and for the years ended September 30, 2020, 2021, 2022, 2023, and 2024 which collectively comprise the basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter for the years ending September 30, 2020, 2021, 2022, 2023, and 2024.

Our audit will be conducted with the objective of our expressing an opinion on the financial statements.

## **The Responsibilities of the Auditor**

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America and "Government Auditing Standards" issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. 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.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with generally accepted auditing standards. Also, an audit is not designed to detect errors or fraud that are immaterial to the financial statements.

Fort Pierce / Stuart

Member AICPA

Member AICPA Division for CPA Firms  
Private Companies practice Section

Member FICPA



Greenway Improvement District

July 16, 2020

Page 2

In making our risk assessments, we consider internal control relevant to Greenway Improvement District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

We will also communicate to the Board any fraud involving senior management and fraud that causes a material misstatement of the financial statements that becomes known to us during the audit, and any instances of noncompliance with laws and regulations that we become aware of during the audit.

The funds that you have told us are maintained by Greenway Improvement District and that are to be included as part of our audit are listed below:

1. General Fund
2. Debt Service Fund
3. Capital Projects Fund



Greenway Improvement District  
July 16, 2020  
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## **The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework**

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

1. For the preparation and fair presentations of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. To evaluate subsequent events through the date the financial statements are issued or available to be issued, and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that it will not evaluate subsequent events earlier than the date of the management representation letter referred to below;
3. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and
4. To provide us with:
  - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters;
  - b. Additional information that we may request from management for the purpose of the audit; and
  - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

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

1. That management has fulfilled its responsibilities as set out in the terms of this letter; and
2. That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.



Greenway Improvement District  
July 16, 2020  
Page 4

Management is responsible for identifying and ensuring that Greenway Improvement District complies with the laws and regulations applicable to its activities, and for informing us about all known material violations of such laws or regulations. In addition, management is 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 entity involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements. Management is also responsible for informing us of its knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, or others. Management is also responsible for providing planned corrective actions on auditors' recommendations included in the audit report, if any.

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

### **Records and Assistance**

If circumstances arise relating to the condition of the Greenway Improvement District's records, the availability of appropriate audit evidence, or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including declining to express an opinion, issuing a report, or withdrawing from the engagement.

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

The assistance to be supplied, including the preparation of schedules and analyses of accounts, has been discussed and coordinated with Amanda Lane. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report. The audit should be completed and filed with the Auditor General within nine (9) months after the end of the fiscal year. If the information is timely provided, the District shall receive a draft by May 15, 2021, and if the draft is timely reviewed by management, the District shall receive the final audit by June 15, 2021.

### **Other Relevant Information**

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



Greenway Improvement District  
July 16, 2020  
Page 5

Either party may unilaterally terminate this agreement, with or without cause, upon thirty (30) days written notice subject to the condition that the District will pay all invoices for services rendered prior to the date of termination.

### **Fees, Costs and Access to Workpapers**

Our fees for the audit and accounting services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Invoices for fees will be submitted in sufficient detail to demonstrate compliance with the terms of this engagement. Billings are due upon submission. Our fee for the services described in this letter for the years ending September 30, 2020, 2021, and 2022, will not exceed \$4,425, and the fee for the years ending September 30, 2023 and 2024 will not exceed \$4,590, unless the scope of the engagement is changed, the assistance which Greenway Improvement District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. All other provisions of this letter will survive any fee adjustment.

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

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

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



Greenway Improvement District  
July 16, 2020  
Page 6

### **Information Security – Miscellaneous Terms**

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

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

### **Reporting**

We will issue a written report upon completion of our audit of Greenway Improvement District's financial statements. Our report will be addressed to the Board of Greenway Improvement District. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In addition to our report on Greenway Improvement District's financial statements, we will also issue the following types of reports:

- Reports on internal control and compliance with laws, regulations, and the provisions of contracts or grant agreements. We will report on any internal control findings and/or noncompliance which could have a material effect on the financial statements;
- Management letter required by the Auditor General, State of Florida; and
- Attestation reports required by the Auditor General, State of Florida.

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



Greenway Improvement District  
July 16, 2020  
Page 7

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

Sincerely,

*Berger Toombs Elam  
Gaines & Frank*

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

Confirmed on behalf of the addressee:

---

---



Judson B. Baggett | 6815 Dairy Road  
MBA, CPA, CVA, Partner | Zephyrhills, FL 33542  
Marci Reutimann | (813) 788-2155  
CPA, Partner | (813) 782-8606

## Report on the Firm's System of Quality Control

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

October 30, 2019

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

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

### Firm's Responsibility

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

### Peer Reviewer's Responsibility

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

### Required Selections and Considerations

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

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

### Opinion

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

*Baggett, Reutimann & Associates, CPAs PA*  
BAGGETT, REUTIMANN & ASSOCIATES, CPAs, PA  
Signed Electronically by Judson B. Baggett, CPA, CVA, Partner, U.N. 18161 email [jbb@baggettr.com](mailto:jbb@baggettr.com)

**ADDENDUM TO ENGAGEMENT LETTER  
GREENEWAY IMPROVEMENT DISTRICT  
DATED JULY 16, 2020**

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

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

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

**IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT/CONTRACT, THE AUDITOR MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:**

**PFM CONSULTING GROUP, LLC  
12051 CORPORATE BLVD  
ORLANDO, FL 32817  
TELEPHONE: 407-723-5900  
EMAIL: \_\_\_\_\_**

**Auditor: \_**  **\_**

**District: Greenway Improvement District**

**Title: Director**

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

**Date: July 16, 2020**

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

# **GREENEWAY IMPROVEMENT DISTRICT**

**Requisition Nos. 2018-101 & 2018-102 Approved in  
October 2020 in an amount totaling \$4,438.00**  
*(provided under separate cover)*

# **GREENEWAY IMPROVEMENT DISTRICT**

**Operation and Maintenance Expenditures Paid in  
October 2020 in an amount totaling \$60,449.08**  
*(provided under separate cover)*

# **GREENEWAY IMPROVEMENT DISTRICT**

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

# **GREENEWAY IMPROVEMENT DISTRICT**

**District's Financial Position and  
Budget to Actual YTD**  
*(provided under separate cover)*