



East Central Florida Regional Planning Council

Agenda

Wednesday, May 16, 2012 • 10:00 a.m.

309 Cranes Roost Blvd., Suite 2000, Altamonte Springs, Florida 32701

I. Call to Order and General Business

- Call to Order – Chair Cheryl Grieb
- Pledge of Allegiance – Mayor John Land
- Roll Call – Ms. Tuesdai Brunsonbyrd-Bowden

II. Consent Agenda

- April 2012 Council Meeting Minutes (Attachment 1)
- FY2013 Preliminary Budget (Hand-Out)
- Supplemental Joint Participation Agreement (SJPA)
between ECFRPC and FDOT FM#410830-2-14-01 (Attachment 2)

III. Chair's Report

- Attorney Jerry Livingston

VII. Interim Executive Director's Report

- HUD Grant Update
- Shingle Creek Trail Program
- Wekiva Parkway Economic Report
- Brevard Corridor & Wetland Amendment
- Fire & HazMat Support
- Business Plan / Promotion
- Credit for produced work

VIII. Announcements/Comments

IX. Adjournment

ATTACHMENT 1

April 2012 Council Meeting Minutes

EAST CENTRAL FLORIDA REGIONAL PLANNING COUNCIL

COUNCIL MEETING MINUTES

APRIL 18, 2012

CHAIR COMMISSIONER CHERYL L. GRIEB PRESIDING

In Attendance:

County Representatives:

Commissioner Chuck Nelson, Brevard County

Commissioner Welton Cadwell, Lake County

Commissioner Sean Parks, Lake County

Ms. Diana Garcia in for Commissioner Scott Boyd, Orange County

Commissioner Fred Brummer, Orange County

Commissioner John Horan, Seminole County

Municipal Representatives:

Commissioner Patty Sheehan, City of Orlando

Mayor Rocky Randels, Space Coast League of Cities

Mayor John Land, Apopka, Tri-County League of Cities

Commissioner Cheryl Grieb, Kissimmee, Tri-County League of Cities

Mayor David Mealor, Lake Mary, Tri-County League of Cities

Commissioner Leigh Matusick, Volusia County League of Cities

Gubernatorial Appointees:

Ms. Christina Dixon, Orange County

Mr. Atlee Mercer, Osceola County

Ms. Melanie Chase, Seminole County

Mr. John Lesman, Seminole County

Ex-Officio Members:

Mr. Jeff Prather, Florida Department of Environmental Protection

Ms. Cecelia Weaver, South Florida Water Management District

Ms. Mary Schoelzel, Florida Department of Transportation

Other Attendees:

Mr. Dick Boyer, Seminole County

Ms. Amye King, Lake County

Ms. Tina Demostene, Osceola County

Mr. Gary Huttman, MetroPlan Orlando

Members not in Attendance:

Commissioner Andy Anderson, Brevard County

Commissioner Brandon Arrington, Osceola County

Commissioner Frank Attkisson, Osceola County
Commissioner Brenda Carey, Seminole County
Councilwoman Joyce Cusack, Volusia County
Councilman Andy Kelly, Volusia County
Commissioner Michael Holland, Lake County League of Cities
Mr. Al Glover, Brevard County
Mr. Lonnie Groot, Volusia County
Mr. William McDermott, Seminole County Economic Development
Ms. Nancy Christman, St. Johns River Water Management District
Mr. Russell Gibson, City of Sanford

ECFRPC Staff in Attendance:

Attorney Jerry Livingston
Ms. Lelia Hars
Mr. Keith Smith
Mr. Fred Milch
Mr. Chris Chagdes
Ms. Gina Marchica
Ms. Tara McCue
Mr. Andrew Landis
Ms. April Raulerson
Mr. Tim Kitchen
Ms. Elizabeth Rothbeind

I. Call to Order and General Business

Chairperson Grieb called the meeting to order at 10:00 a.m. Mayor Land lead the Council in The Pledge of Allegiance and Ms. Tuesdai Brunsonbyrd-Bowden called the roll and announced a quorum was present.

II. Consent Agenda

Chairperson Grieb asked for a Motion to approve the March Council Meeting Minutes, and March Financial Reports.

Being there were no discussions or corrections, the Motion was made for Approval by Mayor Land and Seconded by Commissioner Brummer. All were in favor and the Motion passed.

III. Chair's Report

Chairperson Grieb introduced Mr. Hugh Harling as the new Interim Executive Director. After Mr. Harling gave a brief work and educational background about himself, he told the

Council he has interviewed the staff and will focus on helping the staff to become more efficient and organized. Also he announced he will present a budget at the next Council Meeting.

Ms. Rothbeind gave an overview of the Florida Department of Economic Opportunity's Stakeholder Forum Meeting that was held March 29, 2012 at Osceola Heritage Park in Kissimmee. She asked the Council members to review the 2011 CEDS Strategy Committee Members and to see her after the meeting or notify her prior to the next Council meeting if they would like to recommend someone for the Committee.

Mr. Mercer, the Chairperson for the Executive Director Search Committee, gave a progress report to the Council and covered the Search Committee's strategy for selecting the candidates for the interviewing process.

Next, Chairperson Grieb raised an item not on the Agenda. She announced Commissioner Cadwell was up for reappointment as an alternate to the Wekiva Wild and Scenic River Management Plan Advisory Committee.

Approval for reappointment as an alternate to the Wekiva Wild and Scenic River Management Plan Advisory Committee was made by Mr. Mercer and Seconded. All were in favor and the Motion passed.

IV. Staff Report

Mr. Landis reported that the State Funding Appropriation of \$2.5 million to the Regional Planning Councils was vetoed by Governor Rick Scott. He stated there was a small discussion at FRCA covering the topic and the consensus among the Executive Directors is to scale back on the state mandates.

After much discussion, Mayor Land suggested that a declaration be sent to the Governor. The Council Members came to a consensus to take a unified approach to the issue that would include all the Planning Councils. Mr. Mercer stated that the ECFRPC should take the lead by starting the dialog and Attorney Jerry Livingston was instructed to prepare the declaration to be sent to the FRCA Organization.

Being there was no more discussion, Mr. Mercer moved this Council construct a Declaration as to our position of unfunded mandates specifically relating to State Funding for Regional Planning Councils. Forward that Declaration to the Regional Planning Council Organization to request that FRCA adopt that as a Councils wide position and forward that to the Governor. In lieu of that acceptance by them, we should still proceed to do the same giving FRCA a reasonable chance to respond and in the interim, immediately employ Commissioner Sheehan's strategy to notify the State we are complying by not doing. and Seconded by Mayor Land. All were in favor and the Motion passed.

A brief HUD update was given by Mr. Milch. He informed the Council that we are still in the beginning stages of the Grant process that include the work plan, compiling Consortium Agreements and contracting with Cambridge Systematic to help with the start up.

V. Announcement / Public Comments

April 28 and 29, 2012 is the 51st Art and Foliage Festival in Apopka.

There is a Shingle Creek Adventure Challenge in Osceola County.

The State Bicycling Group (Bike Florida) had 650 bicyclists finished a ride in the Florida Panhandle two weekends ago. 75% of the bicyclists were from out of state and the group is looking to bring the ride to Lake County next year.

VI. Adjournment

There being no further business before the Council, Chairperson Grieb adjourned the meeting at 11:46 a.m.

DRAFT

ATTACHMENT 2

Supplemental Joint Participation Agreement (SJPA)
between ECFRPC and FDOT FM#410830-2-14-01



East Central Florida Regional Planning Council

309 Cranes Roost Blvd. Suite 2000, Altamonte Springs, FL 32701
Phone 407.262.7772 • Fax 407.262.7788 • www.ecfrpc.org

Hugh W. Harling, Jr. P.E.
Interim Executive Director

CERTIFIED COPY OF RESOLUTION ADOPTED AT A MEETING OF THE EAST CENTRAL FLORIDA REGIONAL PLANNING COUNCIL

I certify that I am Chair of the Organization duly organized under the laws of the State of Florida.

The following is a true and correct copy of a resolution duly adopted at a meeting of the East Central Florida Regional Planning Council on the 16th day of May, 2012, at which a majority of voting members were present, constituting a quorum, notice of said meeting having been given in accordance with the Bylaws:

RESOLVED, that the East Central Florida Regional Planning Council (ECFRPC) is authorized to enter into a contract to continue services under the Joint Participation Agreement between ECFRPC and the Florida Department of Transportation (FDOT) for administration of the Central Florida Geographic Information System (CFGIS).

Hugh Harling, Jr., ECFRPC Interim Executive Director

Cheryl Grieb, ECFRPC Chair

Executive Committee

| | | | | |
|---|--|---|---|--|
| Chair Cheryl L. Grieb City Commissioner City of Kissimmee | Vice Chair Melanie Chase Gubernatorial Appointee Seminole County | Secretary Patty Sheehan City Commissioner City of Orlando | Treasurer Chuck Nelson County Commissioner Brevard County | Member at Large Welton Cadwell County Commissioner Lake County |
|---|--|---|---|--|

Serving Brevard, Lake, Orange, Osceola, Seminole, and Volusia Counties.

“For your review, please find attached a copy of year ending 2011 Audit Planning Communication document.”

**EAST CENTRAL FLORIDA REGIONAL
PLANNING COUNCIL**

**COMMUNICATION WITH THOSE CHARGED
WITH GOVERNANCE**

AUDIT PLANNING

Year Ended September 30, 2011



**MOORE STEPHENS
LOVELACE, P.A.**
CERTIFIED PUBLIC ACCOUNTANTS

May 7, 2012

Honorable Members of the
East Central Florida Regional Planning Council
Altamonte Springs, Florida

Our professional standards require that we inform you of certain matters related to our audit of East Central Florida Regional Planning Council's (the "Council") financial statements for the fiscal year ended September 30, 2011. This report is intended to convey those matters to you.

As you are aware, our audit is designed to express an opinion on the basic financial statements of the Council. As of the date of this letter, we have completed the planning of the audit. This allows us to provide you with our initial assessment of risk areas we consider significant to the risk of material misstatement of the Council's financial statements. Based on our assessment, we intend to execute our audit plan using procedures to mitigate those risks.

While we were not engaged to, and are not performing, an audit of internal control over financial reporting, we will obtain an understanding of the Council, its environment, and its internal controls sufficient to plan the audit and determine the nature, timing, and extent of our audit procedures.

Communication is an essential part of the audit process. If you have any questions, concerns, or would like us to consider other matters after reviewing our plan, please contact me at the number below.

We are dedicated to delivering the quality service you expect and deserve. We appreciate the opportunity to serve the Council. Should you have any questions, please contact me at (407) 740-5400.

Respectfully submitted,

A handwritten signature in blue ink that reads 'Wm Blend'.

William Blend, CPA, CFE
Engagement Shareholder

EAST CENTRAL FLORIDA REGIONAL PLANNING COUNCIL

Audit Planning 2011

Required Communications Under *Government Auditing Standards*

Preface

Government Auditing Standards require that Moore Stephens Lovelace, P.A. (“Auditor”) for the Council communicate, during the planning stage of the Council’s fiscal year ended September 30, 2011 financial statement audit, certain information to officials of the Council, or their designated representatives. We are directed to communicate this information to the Council Members. The information that follows fulfills this requirement.

Identification of Financial Statement Elements

We will audit the Council’s basic financial statements for the year ended September 30, 2011. The basic financial statements include:

- ❖ Government-wide Financial Statements
- ❖ Fund Financial Statements
- ❖ Notes to the Financial Statements

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (“RSI”) to accompany the basic financial statements. As part of our engagement, we will apply certain limited procedures to the Council’s RSI, but it will not be audited. RSI accompanying the Council’s basic financial statements include:

- ❖ Management’s Discussion and Analysis (“MD&A”)
- ❖ Budgetary Comparison Schedules

Supplementary information other than RSI also accompanies the Council’s basic financial statements. We will subject this supplementary information to the auditing procedures applied in our audit of the basic financial statements and will provide an opinion on it in relation to the basic financial statements. Other Supplementary Information accompanying the Council’s basic financial statements includes:

- ❖ Schedule of Revenues, Expenditures, and Changes in Fund Balance - General Fund

EAST CENTRAL FLORIDA REGIONAL PLANNING COUNCIL

Audit Planning 2011

Required Communications Under *Government Auditing Standards (Con't)*

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic 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 additional information referred to above (Identification of Financial Statement Elements) when considered in relation to the basic financial statements taken as a whole. The objective also includes reporting on:

- ❖ Internal control related to the financial statements and compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor Responsibilities

As your auditors, we are responsible for:

- ❖ Expressing opinions as to whether your basic 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 additional information referred to above under **Identification of Financial Statement Elements** when considered in relation to the basic financial statements taken as a whole.
- ❖ Reporting on internal control related to the financial statements and compliance with the provisions of applicable laws, regulations, contracts, agreements and grants, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- ❖ Informing you in our reports on internal control and compliance that the reports are intended for the information and use of the Council, management, specific legislative or regulatory bodies, federal or state awarding agencies and, if applicable, pass-through entities and is not intended to be, and should not be, used by anyone other than these specified parties.
- ❖ Informing you in advance of any reasons that would result in us issuing other than unqualified reports on the financial statements.
- ❖ Informing you that we may decline to express opinions or to issue a report as a result of this engagement if we are unable to complete the audit or are unable to form, or have not formed, those opinions.
- ❖ Communicating to you the planned audit schedule. Page 9 of this report documents the timetable agreed upon with management for the September 30, 2011 audit.

EAST CENTRAL FLORIDA REGIONAL PLANNING COUNCIL

Audit Planning 2011

Required Communications Under *Government Auditing Standards (Con't)*

Auditor Responsibilities (Con't)

- ❖ Communicating the concept of materiality. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for the fair presentation of your basic financial statements in conformity with GAAP, while other matters are not important. In performing the audit, based on our professional judgment, we assess matters that, either individually or in the aggregate, could be material to the financial statements. Our consideration of materiality is based on our professional judgment.
- ❖ Informing you that at the completion of the audit we will request certain representations from management at the conclusion of the audit.
- ❖ Informing you regarding some general audit procedures, as well as procedures related to internal controls and compliance. Discussions of those items are included in the "Audit Procedures" section below.
- ❖ Communicating audit areas we consider significant to ensure that we plan our audit to properly address the risk of material misstatement to your financial statements. A listing of those areas may be found on page 6 of this report. Please review this list. If you have any questions, or believe the list is incomplete, please contact us to ensure we have properly identified all significant risks.

Those Charged with Governance and Management Responsibilities

Those charged with governance and management, except where indicated, are jointly responsible for:

- ❖ The basic financial statements and all accompanying information, as well as all representations contained therein in conformity with U.S. generally accepted accounting principles.
- ❖ Making all management decisions and performing all management functions relating to the financial statements and related notes and for accepting full responsibility for such decisions.
- ❖ Management is responsible to acknowledge in the management representation letter that they have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them.
- ❖ Management has designated Lelia Hars, Finance Manager, as the responsible party for oversight of our audit.
- ❖ Management is responsible for establishing and maintaining internal controls, including monitoring ongoing activities; the selection and application of accounting principles; and the fair presentation in the basic financial statements in conformity with U.S. generally accepted accounting principles.

EAST CENTRAL FLORIDA REGIONAL PLANNING COUNCIL

Audit Planning 2011

Required Communications Under *Government Auditing Standards* (Con't)

Those Charged with Governance and Management Responsibilities (Con't)

- ❖ Management is responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. Adjusting the financial statements to correct material misstatements and for confirming to us in the 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 basic financial statements.
- ❖ 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 Council involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. This responsibility includes informing us of any allegations of fraud or suspected fraud affecting the Council received in communications from employees, former employees, grantors, regulators, or others.
- ❖ Identifying and ensuring that the Council complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report.
- ❖ Establishing and maintaining a process for tracking the status of audit findings and recommendations.
- ❖ Management is responsible for identifying for us previous audits or other engagements or studies related to the objectives discussed in the Audit Objectives section above. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits or other engagements or studies. Management is also responsible for providing their views on our current findings, conclusions, and recommendations, as well as planned corrective actions.

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. 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 Council, or to acts by management or employees acting on behalf of the Council. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable

EAST CENTRAL FLORIDA REGIONAL PLANNING COUNCIL

Audit Planning 2011

Required Communications Under *Government Auditing Standards* (Con't)

Audit Procedures - General (Con't)

assurance of detecting abuse. Because an audit is designed to provide reasonable, but not absolute, assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us. 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 or major programs. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the internal control report. Our responsibility as the Auditor is limited to the period covered by our audit and does not extend to any 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, creditors, and financial institutions. We will request written representations from the Council's attorneys as part of the engagement, and they may bill the Council for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from management about the financial statements and related matters.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the Council 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*.

EAST CENTRAL FLORIDA REGIONAL PLANNING COUNCIL

Audit Planning 2011

Required Communications Under *Government Auditing Standards (Con't)*

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 Council's compliance with applicable laws and regulations and the provisions of contracts and agreements, including grant agreements. However, the objective of those procedures 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*.

Recurring Significant Accounting and Reporting Issues

- ❖ Internal control over financial accounting and reporting
- ❖ Information Technology (IT)
- ❖ Revenue recognition policies and procedures
- ❖ Compliance with contracts, laws, regulations, and grant agreements
- ❖ Budgetary compliance accountability
- ❖ Capital assets accounting, including depreciation, project tracking, capital leases, etc.

EAST CENTRAL FLORIDA REGIONAL PLANNING COUNCIL

Audit Planning 2011

Required Communications Under *Government Auditing Standards (Con't)*

Accounting and Reporting Issues

New Government Accounting Standards Issued

- ❖ GASB 54 - *Fund Balance Reporting and Governmental Fund Type Definitions*. This standard became effective for fiscal year end June 30, 2011. This standard is expected to enhance the usefulness of fund balance information by providing clearer fund balance classifications. It establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. This standard will affect the organization's fund balance reporting.
- ❖ GASB 59 - *Financial Instruments Omnibus*. This standard became effective for fiscal year end June 30, 2011. This standard will update existing standards regarding financial reporting and disclosure requirements of certain financial instruments and external investment pools for which significant issues have been identified. This standard is not expected to have a significant impact on the organization's financial statements.
- ❖ GASB 60 - *Accounting and Financial Reporting for Service Concession Arrangements*. This standard will become effective for fiscal year end June 30, 2012. This standard will address issues related to service concession arrangements, which are a type of public-private or public-public partnership. This standard is not expected to have any significance to the organization's financial statements because the organization does not have service concession arrangements.
- ❖ GASB 61 - *The Financial Reporting Entity: Omnibus an amendment of GASB Statements No. 14 and No. 34*. This standard will become effective for fiscal year end June 30, 2013. This standard will update existing standards regarding the financial reporting entity and the criteria for reporting component units and equity interests in other legally separate organizations. This standard will not change the financial accounting and reporting of the organization's financial statements.

EAST CENTRAL FLORIDA REGIONAL PLANNING COUNCIL

Audit Planning 2011

Required Communications Under *Government Auditing Standards (Con't)*

Accounting and Reporting Issues (Con't)

New Government Accounting Standards Issued (Con't)

- ❖ GASB 62 - *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. This standard will become effective for fiscal year end June 30, 2013. As indicated in the title, this standard codifies FASB and AICPA guidance under GASB accounting literature so that all generally accepted accounting principles for state and local governments can be derived from a single source. This standard will not change the financial accounting and reporting of the organization's financial statements.
- ❖ GASB 63 - *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. This standard will become effective for fiscal year end June 30, 2013. This standard provides guidance for the presentation of deferred outflows of resources and deferred inflows of resources and the effects of these new financial statement elements on a government's net position (formerly net assets). This standard is not expected to have a significant impact on the Organization's financial statements.
- ❖ GASB 64 - *Derivative Instruments: Application of Hedge Accounting Termination Provisions - an amendment of GASB Statement No. 53*. This standard will become effective for fiscal year end June 30, 2012. This standard sets forth criteria that establishes whether an effective hedging relationship continues after the replacement of a swap counterparty or a swap counterparty's credit support provider. This standard is not expected to have any significance to the organization's financial statements because the organization does not have any derivative instruments.

New Auditing Standards Issued

Statement on Auditing Standards No. 121 ("SAS 121") was issued since the prior audit. SAS 121 applies to accountants when performing reviews on interim financial information. We do not expect this standard to place any additional accounting or reporting burden on the organization's management or staff.

Significant Changes to the Council's Accounting and Reporting

- ❖ We are not aware of any significant changes to the Council's accounting and reporting from the prior year.

EAST CENTRAL FLORIDA REGIONAL PLANNING COUNCIL

Audit Planning 2011

Required Communications Under *Government Auditing Standards (Con't)*

Additional Audit Issues to be Evaluated for the Current Year

- ❖ Continued general economic recession

- ❖ New GASB 54 fund balance classifications

Audit Schedule

The schedule below has been approved by management:

| | |
|--------------------------------|----------------------|
| Year-end fieldwork | Week of May 7, 2012 |
| Review of Financial Statements | Week of May 21, 2011 |
| Presentation to Council | June 2012 meeting |

All of the above information has been discussed with management. If you would like to discuss any of these issues, please contact me at (407) 740-5400.