Wynwood Business Improvement District
Board of Director’s Meeting
Tuesday, December 12, 2017 at 11:00 a.m.
310 NW 26 St. #1 Miami, FL 33127

Agenda Items:

1. Roll Call of Directors

2. November 15, 2017 Meeting Minutes

3. Quick Build Presentation – Tony Garcia

4. Executive Director Report: Manny Gonzalez

5. Marketing Update:
   - Art Week Close Out
   - BID Holiday Party

6. Finance Committee Update:
   - Final 2016-2017 Audit – Resolution Needed
   - 2017 Property Tax Analysis

7. Security/Clean Team Update:
   - RFP Update

8. Planning & Zoning Update: David Polinsky
   - Art In Public Places (AiPP)
   - Resiliency Legislation
   - Small Building Parking Initiative
   - TUP’s of Vacant Land

9. New Business
   - Food trucks, music etc on vacant land – Requested by Joseph F.
   - Noise Nuisance – Requested by Joseph F.
   - Code Enforcement – Requested by Joseph F.

10. Meeting Adjournment
Meeting Minutes:

BUSINESS IMPROVEMENT DISTRICT

WYNWOOD
Wynwood BID Board of Directors Meeting
Wynwood BID Office
November 15, 2017 at 11:00 a.m. – 12:20 p.m.
310 NW 26 St #1 Miami, FL 33127
**Meeting Minutes are not verbatim**

Board Members in Attendance:
Joseph Furst, BID Board Chairman
Albert Garcia, Wynwood BID
David Polinsky, Wynwood BID
Dylan Finger, Wynwood BID
Irving Lerner, Wynwood BID

Members Absent:
Jonathan Yormak, Wynwood BID
David Lombardi, Wynwood BID

Others in Attendance:
Manny Gonzalez, Wynwood BID
Collin Worth, City of Miami
Humberto Escandon, MPA
Wifredo Soto, MPA
Stefan Martinez, Wood Tavern
Albert Guerra, Commander PD
Alfredo Mattias, City of Miami PD
Xavier-Alemian, City of Miami Attorney Office
John Hefferman, Kivvit PR Agency
Sachin Dhupelia, Rupees Inc
Ken Lyon, Wynwood Yard
Owen Bale, R House
Agnes Hadad, Wynwood Café
Bert Gonzalez, BG Consulting Group
Adrian Lazaga, Omni Parking
Cindy Lerner, Wynwood BID

- Executive Director, Manny Gonzalez called the Wynwood Business Improvement District Board of Director’s meeting to order at 11:00 a.m.
ART BASEL UPDATE:

- Commander Guerra provided an update on the City of Miami Police preparations associated with Art Basel 2017.

- It was noted that the City of Miami Police Department had successful Halloween coverage throughout the District and were going to continue the proactive approach to ensure the safety of the District during this Art Basel.

- It was noted by Commander Guerra that during Art Basel 2016 the vehicular traffic was at a stand-still throughout the District and the number of pedestrians in the street provided for dangerous conditions throughout NW 2nd Ave.

- As per Commander Guerra, the City of Miami Police Department will move forward with the closure of NW 2nd Ave, but have yet to determine where the closure boundaries along this thoroughfare will be.

- The City of Miami Police Department will determine if NW 2nd Avenue will be closed from NW 22nd Street, to NW 27 St. or NW 29 St. once they participate in a survey of the District.

- There was concern from several merchants along NW 2nd Ave that they did not want to be alienated from the remainder of the proposed street closures, like what was experienced with the barricades along NW 2nd Ave during Halloween 2017, from NW 27 St. to NW 29 St.

- It was noted by Commander Guerra that the City of Miami Police Department will need to use a combination of barricades and police man-power to control traffic and pedestrian flow throughout the District during Art Basel.

- The Miami Parking Authority will be contacted to reserve on-street parking spaces along NW 2nd Ave, however the street closures along the one-way streets within the District will need to be evaluated next week by the City of Miami Traffic Department.

Meeting Adjourned: 12:20 PM

MEETING MOTION SUMMARY:

MOTION #1: NOVEMBER 8, 2017 MEETING MINUTES

- Upon a properly made and seconded motion it was unanimously resolved to approve the November 8, 2017 Wynwood BID Board of Director's meeting minutes.

  Joseph Furst provided first motion, Albert Garcia seconded
MOTION #2: PUBLIC BENEFIT MAXIMUM 50% CAP

- Upon a properly made and seconded motion it was unanimously resolved to approve a 50% maximum allowed credit a developer can obtain when participating in the Wynwood public benefits program.

Albert Garcia provided first motion, Joseph Furst seconded
Quick Build Presentation:

BUSINESS IMPROVEMENT DISTRICT

WYNWOOD
Executive Director Report:

BUSINESS IMPROVEMENT DISTRICT

WYNWOOD
EXECUTIVE DIRECTOR REPORT

DECEMBER 2017:

Art Basci:

- 11/29/17 – Met with City of Miami Sanitation Department to plan the Art Basel cleaning detail considering the street closures planned for that week.

Public Works:

- 12/5/2017 – Hole in sidewalk located at 2034 NW 2 Ave was reported to Miami Dade County
- 12/6/2017 – Hole in sidewalk located at 2145 reported was reported to Miami Dade County

WASA:

- 12/5/2017 – Missing water meter at 50 NW 25 St. reported

Signage:

- 12/6/2017 - Handicap sign located at 2300 NW 3 Ave that was knocked down on the sidewalk was reported for re-installation.
- 11/29/2017 – Reported Acme signage left behind by MOT company located at 38 NW 24 St.

Pressure Cleaning:

- As of December 6, 2017, the Wynwood BID embarked on a pressure cleaning initiative for NW 2nd Ave from 29 St. to 22 St.
- The BID intends on doing the same pressure clean servicing along North Miami Ave immediately after Basel concludes.

North Miami Avenue:

- 11/23/2017 – Reported MOT equipment left behind after the moratorium came into effect at 2301 North Miami Ave.
- 11/22/2017 – Swale maintenance requested along N. Miami Ave, via Miami Dade County District 7.
Enforcement Reporting:

- 11/1/2017 – Reported empty trash container located at 84 NW 24 St. to the City of Miami Sanitation Enforcement Department
- 12/6/2017 – Multiple trash bins left behind at 85 NW 25 St. was reported for pick up
- 12/7/2017 – vacant lot at 152 NW 27 St. was reported due to garbage littered within private property
- 12/7/2017 – 103 NW 27 St. was reported due to overgrowth from private property blocking sidewalk
- 12/7/2017 – Reported illegal located at merchant at 219 NW 2 Ave

Property TAX Analysis:

- 8/10/17 - Created initial property tax analysis excel spreadsheet and collected information from County Property Appraiser’s Office to obtain the trend of property tax increase that has been plaguing the Wynwood District for review by the Finance Committee.
- 11/30/17 – Obtained 2017 property tax evaluation study from CCSG that shows the property tax increases seen by Wynwood and surrounding neighborhoods

Bank of Ozarks:

- 11/24/17 – Ordered and picked up checks that were delivered to our bookkeeping agency (CCSG) considering running out

Parking Trust Fund:

- Wynwood BID facilitated the deposit of $84,000 from the City of Miami to the Bank of Ozarks Parking Trust Fund account as of 9.20.17.
- A parking trust fund binder has been created to track the program and waivers associated with each project.

Legal:

- 11/29/2017 – BID submitted LSR seeking assistance completing annual audit questionnaire
- 11/15/2017 – BID submitted LSR requesting assistance reviewing proposed legislation for 50% maximum developer cap.
- 11/1/2017 – BID submitted LSR requesting assistance inserting surcharge verbiage within City code as allowed in Sec 2-1223

BID Board Election:
• As of 12/1/2017 only Irving Lerner and Albert Garcia have provided their ownership documentation.

• 8/22/17 - Released BID Board Election solicitation to property owners within the District that are interested in applying for the (4) Board of Director seats scheduled to expire.

• Extension was filed for Friday, October 6, 2017 due to Hurricane Irma.

Trolley:

• Trolley signs that help visitors and locals identify stops have been installed within the District as of December 1, 2017.

• Trolley was rerouted along North Miami Avenue during

FPL:

• 11/3/2017 – Reported street light fixture hanging on FPL pole located at NW 2nd Ave and NW 26 St. that was damaged due to hurricane Irma

• 11/22/2017 – Reported broken light pole located at 98 NW 29 St.

• 12/7/17 – Reported 5th avenue lighting issues on Eastern sidewalk from NW 23 St. to NW 29 St. in which lights turn on at 9 p.m. and allow for a security concern along this corridor

• 12/8/17 – Reported half light pole located at 2219 NW 2nd Ave which seems to be cut in half and have no use in the public right of way.

Comcast:

• 11/6/2017 - Reported cable lines that are hanging on light pole located at 276 NW 26 St.

ITEMS ON THE HORIZON:

1. BID Board election finalization
2. Visit to GMCVB offices
3. Clean Team & Security Ambassador programs
4. Office Furniture to order
5. Continue the mosquito monitoring program (Wynwood BID 1st in US to do it) with City/County/Private Industry
6. “Real” office copier
7. Website content
8. Marketing Coordinator Job Announcement/hiring
9. Finalize BID by Laws
10. Bar & Halloween meeting with PD
11. Creation of Trip Advisor
12. CCTV options
13. Rubber mulching initiative on 2nd Ave
14. Quick Build
15. BID Credit card
16. Relocation of office
17. BID Expansion
18. Meeting with Mr. Mana
19. Centralized Valet
20. FPL lighting improvements to 400W
21. Art-Basel preparations
22. Pressure-Cleaning of NW 2nd Ave
City of Miami
Office of the City Attorney

Legal Services Request

To: Office of the City Attorney  Date: 11.29.17

From: Manny Gonzalez
Contact Person

Executive Director
Title

Wynwood BID
Requesting Client

305-316-8202
Telephone

Legal Service Requested:

The Wynwood Business Improvement District "BID" is seeking assistance completing auditing legal questionnaire.

Complete form and forward to the Office of the City Attorney or e-mail to Legal Services. Do not assume that the Office of the City Attorney knows the background of the question and/or issue, such as opinions on the same or similar issues, the existence of relevant memos, correspondence, etc. Please attach to this form and/or e-mail all pertinent information relating to the subject.

Once your request has been assigned, an e-mail will be sent to you with the Assigned Attorney’s name and the issued matter identification number.

All attorneys in the Office of the City Attorney shall fully comply with the Rules Regulating The Florida Bar.

For Legal Services requesting an opinion from the Office of the City Attorney:

☑ Issue opinion in writing.

☐ Publish opinion after issuance.

Authorized by: Manny Gonzalez  Date response requested by: _____

BELOW PORTION TO BE COMPLETED BY THE OFFICE OF THE CITY ATTORNEY

Assigned Attorney: ___________________________  Date: ___________________________  File No. ___________________________

Approved by: ___________________________

Comments: __________________________________________

________________________________________

________________________________________

☐ Copy returned to Requesting Client  ☐ Copy to Ultimate Client
City of Miami
Office of the City Attorney
Legal Services Request

To: Office of the City Attorney

From: Manny Gonzalez
Contact Person

Executive Director
Title

Wynwood BID
Requesting Client

305-316-8202
Telephone

Date: 11.1.17

Legal Service Requested:

The Wynwood Business Improvement District “BID” is seeking assistance inserting verbiage within City Code allowing the BID to collect parking surcharge funds (Chapter 35-346), as allowed in Sec.2-1323 “annual budget source of funds” #4.

Complete form and forward to the Office of the City Attorney or e-mail to Legal Services. Do not assume that the Office of the City Attorney knows the background of the question and/or issue, such as opinions on the same or similar issues, the existence of relevant memos, correspondence, etc. Please attach to this form and/or e-mail all pertinent information relating to the subject.

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Authorized by: Manny Gonzalez

Date response requested by: ________

BELOW PORTION TO BE COMPLETED BY THE OFFICE OF THE CITY ATTORNEY

Assigned Attorney: __________________________ Date: ____________ File No. ____________

Approved by: ___________________________ Ultimate Client: ________________

Comments:

_______________________________________

_______________________________________

_______________________________________

☐ Copy returned to Requesting Client  ☐ Copy to Ultimate Client

rev. 04/14/2017
City of Miami  
Office of the City Attorney

Legal Services Request

To: Office of the City Attorney

From: Manny Gonzalez
   Contact Person
   Wynwood BID
   Requesting Client
   305-316-8202
   Telephone

Date: 11.15.17

Legal Service Requested:
The Wynwood Business Improvement District “BID” is seeking assistance reviewing proposed legislation to be presented at Commission to insert a 50% maximum allowed credit a developer can obtain.

Complete form and forward to the Office of the City Attorney or e-mail to Legal Services. Do not assume that the Office of the City Attorney knows the background of the question and/or issue, such as opinions on the same or similar issues, the existence of relevant memos, correspondence, etc. Please attach to this form and/or e-mail all pertinent information relating to the subject.

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Authorized by: Manny Gonzalez

Date response requested by: ______

BELOW PORTION TO BE COMPLETED BY THE OFFICE OF THE CITY ATTORNEY

Assigned Attorney: __________________ Date: ______________ File No. __________

Approved by: ______________________ Ultimate Client: ______________

Comments: __________________________

☐ Copy returned to Requesting Client  ☐ Copy to Ultimate Client

rev. 04/14/2017
NEIGHBORHOOD ASSOCIATION REGISTRATION FORM

PURSUANT TO ARTICLE 15, SECTION 1501.2 OF ORDINANCE 11000, AS AMENDED, THE ZONING ORDINANCE OF THE CITY OF MIAMI, FLORIDA, ALL NEIGHBORHOOD AND/OR HOMEOWNER ASSOCIATIONS SHALL REGISTER WITH THEIR NEIGHBORHOOD ENHANCEMENT TEAM (NET) OFFICE YEARLY.

DATE OF REGISTRATION: December 4, 2017

NAME OF ASSOCIATION: Wynwood Business Improvement District

PRESIDENT / CHAIRPERSON: Joseph Furst

BOARD MEMBERS / OTHER EXECUTIVES AND THEIR TITLES:

1) Albert Garcia, Co-Chair

2)

3)

CONTACT PERSON / TITLE: Manny Gonzalez, Executive Director

MAILING ADDRESS: 310 NW 26 St. #1

CITY: Miami
STATE: FL
ZIP CODE: 33127

TELEPHONE: 786-615-8828

EMAIL ADDRESS: manny@wynwoodbid.com

ISSUES OF CONCERN: Warrants, Permits, Special Events, Construction Related

ASSOCIATION’S MEETING DATES: Monthly Board Meetings

WOULD YOU LIKE FOR THE ADMINISTRATOR TO ATTEND THE MEETINGS?
Yes x    No

PLEASE PROVIDE THE BOUNDARIES OF THE ASSOCIATION:

____________________________________________________________________

____________________________________________________________________

12-4-17
Welcome Material:

BUSINESS
IMPROVEMENT
DISTRICT

WYNWOOD
Dear BID Member:

On behalf of the Board of the Wynwood Business Improvement District (BID), welcome to the neighborhood!

Wynwood is Miami’s creative epicenter in the heart of the city. Every day, we welcome thousands of locals and visitors from around the globe who come to the Wynwood Arts District to experience our incredible street art and galleries, diverse dining and entertainment venues and unique retailers. Our urban neighborhood takes pride in its authenticity and accessibility to all who visit, and that welcoming experience begins with our property owners, merchants and local workers.

The BID is here to assist you and your team as you join the ever-evolving Wynwood neighborhood. We encourage you to look to us as your resource for all things Wynwood – from business networking, to marketing assistance, to sanitation, security and everything in between.

Enclosed is additional information about the Wynwood BID and our authentic, one-of-a-kind neighborhood that we think you will find helpful.

Once again, welcome to Wynwood!

Sincerely,

Manny Gonzalez
Executive Director
WYNWOOD BUSINESS IMPROVEMENT DISTRICT (BID) FAST FACTS

Founded: 2013

Membership: More than 400 local property owners

Jurisdiction: 50-square-block Wynwood Arts District

Structure: Municipal board of the City of Miami

Leadership: Executive Director / 7-member elected Board of Directors comprised of local property owners

Mission: To provide enhanced security and sanitation services to the neighborhood, effectively advocate for district interests on behalf of the members, and market Wynwood to visitors and investors.

KEY ISSUES:

Planning: The Wynwood BID spearheaded a forward-thinking rezoning plan – the Wynwood Neighborhood Redevelopment District (NRD) – in 2015 and successfully earned unanimous City Commission approval for the plan. The NRD allows for much-needed residential development in the district, while respecting the existing look and feel of the neighborhood.

Marketing: In 2017, the BID launched its online platform – wynwoodmiami.com – a consumer-facing website that provides visitors with a business directory, information on the neighborhood’s street art, shopping & dining and background on the Wynwood’s recent growth and the BID’s role in guiding the district forward. Along with firmly establishing its online brand, the BID has built a major social media presence with a strong following across Instagram, Twitter and Facebook.

Security: The Wynwood BID and its members fund additional security measures for the neighborhood, including extra patrols and coverage by off-duty City of Miami Police officers, (as well as the assistance of neighborhood ambassadors from our partners at Block By Block, a highly-regarded national firm that specializes in providing on-the-ground support teams to neighborhood BIDs.)
Sanitation: To maintain cleanliness throughout the district, the Wynwood BID created the Clean Street Team. Comprised of seven members, the Team works to sweep and remove trash and gum from sidewalks and public areas on a daily basis. Clean Team members also serve as neighborhood ambassadors, providing information and maps to the thousands of visitors who come to Wynwood daily.

FOLLOW US:

Facebook:  www.facebook.com/wynwoodmiami
Twitter:  www.twitter.com/wynwoodmiami
Instagram:  www.instagram.com/wynwoodmiami
Web:  www.wynwoodmiami.com
ADDITIONAL CONTACT AND RESOURCES:

Wynwood BID Contact Information:

- Phone: 786-615-8828
- Website: www.wynwoodmiami.com
- Executive Director Manny Gonzalez: manny@wynwoodbid.com

City of Miami Police Department:

- Wynwood Commander: Albert Guerra
- Wynwood Commander Email: 2602@miami-police.org
- City of Miami Off-Duty Wynwood Police Line: 786-501-5956
- Emergency: 911
- Loitering/Pan Handling: 305-579-6111

City of Miami Code Compliance:

- General email address: codecompliance@miamigov.com
- Graffiti on private property: 305-329-4800
- Graffiti on public property: 305-329-4800
- Broken awnings: 305-329-4800
- A-frames issues: 305-329-4800

City of Miami NET Office:

- Cynthia Cruz, Wynwood NET Administrator
- NET Administrator email address: ccruz@miamigov.com
- General Number: 305-960-2904

City of Miami Solid Waste Department:

- General email address: solidwaste@miamigov.com
- Trash on Sidewalk: 305-960-2801
- Trash receptacles overflowing: 305-960-2801
- Illegal Dumping: 305-960-2801

City of Miami Building Department:

- General email address: building@miamigov.com
- General Number: Ph: 305-416-1100

City of Miami Planning & Zoning Department:

- General Number: 305-416-1499
City of Miami Department of Public Works:

- General Number: 305-416-1200
- General email reporting: internetpublicworks@miamigov.com
- Pot holes, sidewalk Repairs or Curb Issues: 305-416-1200
- Broken Traffic/Crosswalk Signals: 305-592-3580
- Street Light Reporting: 305-416-1200
- Damaged Signs/Banners: 305-416-1200
- Clogged Storm Drains: 305-416-1200
- Street Signage Issues: 305-416-1200
- Telephone Booth Damage/Issues: 305-416-1200
- Bus Shelter Issues: 305-416-1200
- Drain/Utility Cover Issues: 305-416-1200

City of Miami Wynwood-Edgewater NET:

- General Number: Ph: 305-960-2904

FPL:

- Power outage, downed power lines: 1-800-468-8243

Miami-Dade County Transit/Public Works:

- General Number: 786-315-2000

Miami-Dade County Water & Sewer:

- General Number 305-665-7477

Greater Miami Convention & Visitors Bureau:

- Phone Number: 305-539-3000

Miami Parking Authority:

- General Number: Ph: 305-373-6789
- Illegal Parking/Blocked Loading Zones: Ph: 305-373-4900
- Broken Parking Meter: Ph: 305-373-4900
The Wynwood Business Improvement District has launched a new and improved Wynwood website to help raise awareness of the neighborhood as a center for arts, culture and innovation. On the website, current and potential Wynwood visitors will be exposed to engaging content and detailed information for them to explore all the neighborhood has to offer. Amongst the website’s many features are:

- Business Directory which highlights the unique businesses that make up the fabric of our neighborhood.
- Event Guide that showcases upcoming activities taking place in Wynwood.
- Deals and specials being offered by area businesses to drive patrons to the area.

We have designed the website to allow you the opportunity to feature your business, upcoming events and any deals that you may be offering. Ultimately, helping to further promote all the exciting things you offer patrons every day. Our team has developed this one-pager to help you navigate the website, create your profile and promote your business.

Let’s get started today!

CREATE A “MY WYNWOOD ACCOUNT”
To have your business featured on the Wynwood website, you must create an account. To create your account, follow these steps:

- To access the log-in page choose from one of the following:
  - Click on the "Person icon" to the upper right hand side of the main menu.
  - Click on the "Log-In" text under the Members section in the website footer.
- Once the log-in window appears, select the pink "Sign Up" text
- You will be driven to the registration page, where you will need to:
  - Create a username for your profile. This is not the name that will appear under your business.
  - Input an email where we can communicate with you regularly
  - Input the website for your business
  - Select “Wynwood Business Owner” from the drop-down menu under Account Type
- Click “Register”

Congrats! You’ve officially created a profile on the Wynwood website.
If you want to have your business showcased within the Business Directory of the Wynwood website, you must develop a Business Profile. You can set up your Business Profile by taking these steps:

- Log-in to your "My Wynwood Account" if you have yet to set up an account see the CREATE AN ACCOUNT section of this user guide.
- Once logged-in to your account, select the "Add New Business" icon under the My Business section.
- Enter the required business information, please note that this information will be publicly displayed:
  - Business Title
  - Image of your business
  - Short Description about your business, note there is a 400 character limit
  - Long format Business Description
  - Address
  - Website, be sure to enter the full URL
  - Telephone Number
  - Operating Hours including days and times
  - Email address, if you have one for the business
  - Social media profiles, if available: Facebook, Twitter, Instagram and Yelp
- Select a Category of business type that you identify with, you can choose more than one.
- Once you have double checked and read through all information submitted, please select "Save"

Great success, you have now completed a Business Profile! Allow 24 to 48 hours for a member of the Wynwood BID Team to review your Business Profile, approve it and post it on the website. You can also CREATE A DEAL within the same tab. For more information on how to do this go to the ADD A DEAL portion of this user guide.

ADD A DEAL

If your business is offering a deal or discount to drive patrons to visit or utilize your business, you are now able to highlight it through the new Wynwood website. You can feature one deal per business page and must include: a start and end date, and details of the deal. There is an option to link to external documents or a website page. To showcase a deal on the Wynwood website take the following steps:

- Log-in to your "My Wynwood Account" if you have yet to set up an account see the CREATE AN ACCOUNT section of this user guide.
- Once logged-in to your account, select the "Add New Business" icon under the My Business section.
- Once in your business profile, scroll down to the "Add a Deal" section.
- Plug in the following information about your Deal:
  - Title
  - Description
  - Start Date
  - End Date
- Click "Save"

Allow 24 to 48 hours for a member of the Wynwood BID Team to review your deal and post it on the website.
SUBMIT AN EVENT
Are you hosting an upcoming event that you’d like to feature on the Wynwood website? Search no more. You can now highlight exciting happenings and activities you have planned. To feature an event on the new Wynwood website take the following steps:

- Log-in to your “My Wynwood Account” if you have yet to set up an account see the CREATE AN ACCOUNT section of this user guide.
- Once logged-in to your account, select the “Manage Events” icon under the My Events section. You’ll need to have set up a business profile in order for your event to be featured. To set up a profile checkout the DEVELOP A BUSINESS PROFILE section of this user guide.
- Click on “Add New”
- Input necessary event information, which includes:
  - Title
  - Description
  - Selecting an event category
  - Image
  - Time & Date
  - Venue
  - Organizer
  - Website
  - Cost, if required
- Once all information has been registered and you’ve re-read the information for accuracy, select “Submit Event”

Congrats, you have created an event. Allow 24 to 48 hours for a member of the Wynwood BID Team to review your event and it be posted on the website.

QUESTIONS:
We’re here to help! For inquiries related to the website, contact the Wynwood Business Improvement District at info@wynwoodbid.com.
Marketing Committee Update:

BUSINESS IMPROVEMENT DISTRICT

WYNWOOD
Following please find a recap of the communications initiatives that Kivvit has managed for the Wynwood BID over the past month, and the priorities for the month ahead.

**KIVVIT WYNWOOD BID INITIATIVES**

**MIAMI ART WEEK STREET CLOSURE**
Kivvit worked closely with Albert Garcia and Manny Gonzalez to manage an onslaught of media coverage regarding the Second Avenue street closure. Our first priority was clarifying misconceptions that the street closure was due to a US Homeland Security report that indicated there was a terrorist threat to Wynwood—which was not the case. To that end, we reached out to every local TV station and several online publications to make this clear. In addition, we managed Miami Herald coverage of the issue, reinforcing this point. Finally, we worked with the Wynwood Police Commander to request that police send out a statement reiterating that no threat is present.

As a result of our work, many of reports that came out about the closure underscored that it was a precautionary measure and that no terror threat existed for the area.

To ensure that BID members were made aware of the closure, we sent out two emails to BID members with details on the streets affected, parking availability, and delivery times. During Art Week, we also coordinated with Police PIO and the City’s communications department to ensure that they had the BID’s messaging regarding the closure and that we were aligned on how to describe it.

**MAYOR REGALADO THANK YOU LTE**
Kivvit developed and submitted a letter to the editor thinking former Mayor Tomas Regalado for his support of Wynwood and the BID throughout his tenure. The letter was published on his last day an office, making it a very timely message.

**BID HOLIDAY CELEBRATION**
Kivvit helped coordinate with partners to set up the date, time and location for the BID’s annual holiday celebration. We also designed the invitation and distributed it to BID members and partners, as well as community leaders. Finally, we are assisting in gathering RSVP’s for the event and will be helping with the creation of the program for the evening.
ART BASEL MEDIA OUTREACH
We reached out to several local, regional, and national media outlets and shared information on the positive activity happening in Wynwood—from foodie explosion, to edgy retail, amazing street art, and upcoming residential living options.

As part of our outreach, we were able to secure interest from the NY Post’s luxury magazine Alexa on Wynwood’s brewery scene and a potential future feature on Wynwood. Both the brewery story and Wynwood round-up are slated for April.

Finally, we developed a letter to the editor from Manny Gonzalez timed with Art Week to underscore the transformation of Wynwood and work done to get the area ready for visitors.

INTERNATIONAL COVERAGE
Kivvit coordinated coverage of Wynwood in Select Magazine, a publication from Santander Rio Bank, which is distributed in Argentina free of charge. The article that was published is a great recap of Wynwood’s transformation from industrial area to burgeoning art district.

ONGOING MEDIA MANAGEMENT
Kivvit continues to manage incoming press requests and needs related to stories written about Wynwood.

SOCIAL MEDIA MANAGEMENT
Kivvit continues to manage and grow the BID’s social media presence through the steady development of engaging content that highlights the neighborhood’s arts/culture, unique food and drink scene, innovative companies, educational institutions, and upcoming residential offerings. The BID’s Instagram account continues to be the most followed and interactive account with 66,000 followers, an increase of nearly 3,200 followers in past month. Twitter has also seen a steady increase of 100 followers from last month, and is now at 11,600 followers. Lastly, our approach of posting more selective content to Facebook has helped the page to continuously expand its reach.

WEBSITE MANAGEMENT
Kivvit continues to keep the Wynwood website updated, approving business profiles, publishing events to the calendar, adding new articles to the news section, and creating new blogs.

The most recent blog post we created is a round-up of key information about Wynwood for visitors during Miami Art Week.

PLANNED INITIATIVES FOR DECEMBER/JANUARY

BID Holiday Party
Kivvit will be helping finalize the RSVP list and details for the celebration.
Website Social Campaign
Kivvit has developed and implemented a social media campaign designed to promote the new Wynwood website just in time for Miami’s peak season when there is an influx of visitors to the city. The campaign will reach users of Instagram, Facebook and Twitter, and will also incorporate Google search ads. The goal is to raise awareness of the site and draw new users.

2018 First Quarter Plan
We will be developing a plan for Q1 of 2018, outlining our areas of priority and tactics we will employ in the coming three months. It will include media relations, direct communication/marketing, public affairs and social media.

Continued Social Media Management
We will continue to generate engaging social media content that will grow our following and enhance engagement with our current followers.

Continued Communication to Business and Property Owners
Kivvit will also continue to serve as the point for important updates to the BID’s database of businesses, property owners, etc. via emails, content to the website, and social media posts, where appropriate.

MEDIA RECAP

Following please find a brief summary of relevant articles that have run in the past month, as well as a few highlights from the BID’s wynwoodmiami social media handles.
Thank You, Mayor

As Miami Mayor Tomás Regalado marks his final week in office, the board of the Wynwood Business Improvement District (BID) thanks him for steadfastly supporting Miami’s dynamic arts neighborhood over the years. Dating back to his time as city commissioner, long before Wynwood had blossomed into the global destination it is today, Mayor Regalado was a strong neighborhood advocate.

From his support for creating the Wynwood Café District, which allowed bars and restaurants to open along Northwest Second Avenue, to his support for thoughtful new zoning rules for Wynwood, Mayor Regalado has been an invaluable partner.

Last year, when the Zika virus unexpectedly affected the neighborhood, the mayor responded decisively, allocating city funds to help the area recover and assist local business and property owners as they weathered the challenge.

On behalf of Wynwood’s 400-plus property owners and countless businesses, we thank Mayor Regalado and look forward to continued partnership with his successor and another long-time friend of Wynwood, Mayor-elect Francis Suarez.

Joseph Furst, Chairman, Albert Garcia, Vice Chairman, Wynwood BID, Miami
Miami police downplay reports of Art Basel week terrorism concerns

BY DAVID SMILEY & ANDRES VIGLUCCI

Miami police and business leaders are scrambling ahead one of the biggest events of the year to downplay concerns that a possible terrorist threat is leading to increased security measures during Miami Art Week.

Reacting to reports that police are closing streets in Wynwood to help prevent the type of vehicular attacks that have killed pedestrians in London, New York City and Paris, police officials and business leaders in the converted warehouse district stressed Wednesday that they’ve received no intelligence of any planned assaults during the first week in December, when Art Basel and its many satellite fairs will descend on South Florida.

“We don’t have any credible information that we’re acting on,” Police Chief Rodolfo Llanes told the Miami Herald. “There is reason to be concerned based on world events. There’s no specific information to concern us about this particular event.”

The concerns raised Wednesday — the kind that could have a dramatic impact on an international art spectacle and massively important money-maker — spun out of a
report on a Nov. 8 meeting of the publicly funded Wynwood Business Improvement District. During the meeting, police Cmdr. Albert Guerra was quoted by Miami Today discussing the closing of the area’s main drag and other streets amid US Homeland Security reports and “chatter culled from social media that a terrorist event may be brewing.”

“The closure map is still a rough draft. But do we want Second Avenue to be the way it is today, vibrant and alive, or do we want to have a memorial there, where 60 people were killed?” Guerra was quoted as saying.

Not exactly the kind of news businesses want breaking as travelers are beginning to pack their bags.

After the story went online and began to gain traction, Guerra and business leaders in Wynwood stressed that while Miami routinely receives intelligence reports, they’d received no terrorism intelligence specific to Miami Art Week. Police in Miami and Miami Beach said the same, as did the organizers of Art Miami, hosted this year in tents at the old Miami Herald site on Biscayne Bay.

In Wynwood, an epicenter of partying during the weekend of the Basel fair in Miami Beach, business district leaders said their plan to close the commercial heart of the district has been in the works for months. That decision stems from events during Art Basel weekend last year, when the street became so thronged with people on foot that police had to shut it off to auto traffic for safety, BID vice-chairman Albert Garcia and Cdr. Guerra said.

With narrow sidewalks and crowds thousands strong spilling into the street and gawking at artists painting new graffiti murals on buildings along the avenue, one obvious concern, Guerra said, is that a motorist or terrorist could drive through the crowd intentionally. But he stressed that’s a general concern and not motivated by any specific information that attackers have zeroed in on Wynwood.

“We’re only taking preventive measures,” Guerra said. “Has there been any threat specific to Wynwood? The answer is no.”

The intention to close the street to cars to make it a safer and better experience for pedestrians is akin to Lincoln Road Mall for the weekend of Dec. 8 to Dec. 10, Garcia said. The shutdown will extend from Northwest 22nd Street to 29th Street and will start after 4 p.m. on all three days.

“The traffic getting in and out of the area during Basel has only gotten denser,” Garcia said. “We talked about ways to improve flow and safety. It’s really more about being smart and being safe.”

Garcia said the Business Improvement District asked Miami Today to issue a clarification. But Publisher Michael Lewis said the business publication stands by its reporting.
“The story doesn’t say there’s a direct threat. We only said what they said,” Lewis said in an interview. “The problem is, they brought up the issues of Homeland Security and social media chatter. You bring those up in the context of ‘We’re going to close the street,’ and it’s fair to say there’s some concern about terrorism.”

Miami Bans Cars From Wynwood's Main Drag During Art Basel Over Terror Concerns

BY JERRY IANNELLI

With slightly more than two weeks to go before massive international crowds wash over Wynwood for Art Basel, Miami officials are quietly finalizing a plan to shut down the neighborhood's main street — NW Second Avenue — to vehicular traffic Friday, December 8, through Sunday, December 10.

The city plans to shut the avenue from NW 22nd to NW 29th Streets to protect pedestrians from vehicular attacks during Miami's highest-profile yearly event, says Manny Gonzalez, executive director of the Wynwood Business Improvement District (BID).

"They want to be ultracautious because of the magnitude of people coming here," Gonzalez says, confirming a report in Miami Today. "It's preventive security, proactiveness."

The looming shutdown raises two obvious questions: Is there a credible terror threat that Basel patrons should worry about? And after similar precautions were taken earlier
this year on Lincoln Road in Miami Beach, is this the new normal for high-traffic events in town?

David Smiley @NewsbySmiley

Spoke to Miami’s police chief earlier today: "We don’t have any credible information that we’re acting on ... There is reason to be concerned based on world events. There’s no specific information to concern us about this particular event." twitter.com/jerrytannell/...
2:46 PM - Nov 22, 2017
_topic_2

Albert Guerra, commander of City of Miami Police’s Wynwood unit, did not immediately respond to a message from New Times, but he told Miami Today that the Miami Police Department decided to shut down the street after speaking with officials from the U.S. Department of Homeland Security. He also said he’d been monitoring talk on social media, but did not say whether anyone had threatened to run over Basel pedestrians.

"It’s way too dangerous” to leave NW Second Avenue open, he told Miami Today. “We’re not going to risk that. It would be ignorant for us not to think we’re a prime target. Wynwood is the place to be, and this is an international event.”

Guerra added that a possible terror attack would be more damaging to tourism in Wynwood than the Zika virus was during the summer of 2016. Streets were also closed in Wynwood this past Halloween in a process some local bar and store owners say was chaotically planned.

Nine days ago, the BID sent out an email notifying bar owners that the city was debating shutting streets for Basel. The BID held a meeting November 15 to discuss the idea. "Please note that the Board will be discussing the possible closure of NW 2nd Avenue during this year’s Art Week (12/4 – 12/10)," the email read. "City of Miami Police and Miami Parking Authority representatives will be on hand to detail the possible road closure and answer any questions. The BID encourages interested Wynwood property owners and businesses to attend this meeting to stay informed."

Adam Gersten, owner of the Wynwood bar Gramps, said he understood the need to keep people safe from potential terror threats, but he questioned why the plan is still being finalized with only 16 days left before the Basel crowds arrive.

He said he’d like to see more cooperation between police and the BID to help bar and restaurant owners understand what streets will ultimately be shut down and how to receive shipments of food and supplies.
"We’re all caught off guard by the speed this is happening," Gersten said. "I’m hoping there will be more of a fleshed-out discussion so businesses can function and service customers. Because if there’s no food to sell, no drinks to sell, what’s the point of even doing this?"

**Editor’s Note:** After publication, the headline of this story was changed to clarify there are no imminent terror threats, only general concerns.

Miami Police: Wynwood Road Closures During Art Basel Due to Traffic, Not Terror

BY ANDREW V. PESTANO

The Miami Police Department said the move to close down NW 22nd Street through 29th Street in Wynwood during Art Basel is not related to a terrorist threat.

The police department said the closures are part of normal protocol related to major events the city hosts, such as the Ultra Music Festival. A police spokesperson stressed there were no known threats.

"The Miami Police Department has received no credible threats related to the Art Basel Events taking place in the Wynwood area December 8-10. Our agency constantly reviews incidents from around the globe to ensure that we are taking every possible measure to keep Miami’s residents and visitors safe," Miami Police Chief Rodolfo Llanes said in a statement. "While we have no cause for concern specific to Art Basel, we always encourage our citizens to remain vigilant and contact police whenever they observe unusual behavior."

The clarification from police follows reports from Miami Today and Miami New Times indicating a terror threat was the cause of the closures.

Miami Police Gearing Up for Art Basel

WPLG – Local 10: Breaking News – Art Basel Street Closure in Wynwood (5:00 PM)

WPLG – Local 10: Developing Story – Miami Police Gearing Up For Art Basel (6:00 PM)

WPLG – Local 10: Art Basel Street Closure in Wynwood (4:30 AM)
Report: Increased security in Wynwood during Art Basel due to possible threat

MIAMI (WSVN) - Miami Today is reporting that there will be increased security in Wynwood during Art Basel weekend, due to a possible terror threat.

According to the article, the Miami Police Department will close Northwest Second Avenue between 22nd and 29th streets in Wynwood and possibly other streets during the Friday, Saturday and Sunday of Art Basel, Dec. 8 through Dec. 10.

The streets will still be open to foot traffic but not vehicle traffic.

No specific threat has been identified, however, authorities want to be on alert to prevent potential terror attacks like those seen in New York City where a vehicle was driven into a crowd of people, killing eight people.

Since incidents like that, concrete barriers have been installed in areas like Miami Beach to help keep pedestrians safe.

"It's good for people who live here. It's safe for them," said one woman. However, not everyone believes it's a good idea.

"Seems like you're giving in to what they want," said one man in Wynwood. "We should fight back. Just like in France, they don't shut things down, they just kind of fight back and be active." The event attracts a huge crowd, bringing hundreds of people onto the streets of Wynwood. Police are now taking precautions to keep people safe.

Police continue to stress that there is no specific threat. Miami Police also tweeted "Despite of recent reportings, there are NO terroristic threats to the Wynwood NET area or any other districts within City of Miami limits, that we are aware of at this time."

WSVN7: Art Basel Street Closure in Wynwood (6:00 PM)
Police to close Wynwood streets and install barricades for Miami Art Week crowds

BY CHARLES RABIN

Police this year are trying to make Art Basel — at least in Wynwood — more friendly for pedestrians by closing a main thoroughfare to vehicle traffic this weekend.

Northwest Second Avenue, from 22nd through 29th streets, will be closed to traffic from Friday through Sunday in an effort to accommodate the overflowing crowds that often stray from the sidewalks and spill into the street.

Police will also install barricades at some intersections, keeping in mind recent vehicular terror attacks in Europe, and the October attack on a New York City jogging and biking trail that led to eight deaths.

Police in Miami, however, say there are no specific threats that are causing the street closures.

“Absolutely not,” said Miami Assistant Chief of Police Jorge Colina. “We are just taking precautions, mindful of what happened around the world.” Northwest Second Avenue will be closed at 4 p.m. Friday through 6 a.m. Saturday. It will close again at 3 p.m. Saturday and at 3 p.m. Sunday. Police said there will be some other minor street closures along avenues in the area as the need arises.

Colina said the streets will reopen to traffic if the crowds that are expected don’t show or if there is less than the expected foot traffic because of bad weather. He said it’s no different than street closings during the Coconut Grove Arts Festival.

“We want people to be able to enjoy Art Basel,” Colina said.

ARTE
BAJO EL CIELO

DE ZONA INDUSTRIAL ABANDONADA, EL BARRIO DE WYNWOOD SE CONVERTIO EN LOS ÚLTIMOS AÑOS EN UN ENFOQUE DE REFRENCIA DE LA MOVIMIENTO CULTURAL DE MIAMI. COLOREDOS MURALES EN LA CALLE, GALERIAS DE ARTE, DISEÑADORES EMERGENTES, RESTAURANTES DE AUTOR Y TIENDAS DE ANTIGÜEDADES COFLUEN EN ESTA ÁREA PARA OFRECER AL VISITANTE UNA PROPIA EXPERIENCIA QUE ESTIMULA LOS SENTIDOS.

FOTO: ©KIM MOORE PRODUCTIONS/MIAMI HERALD NEWSPAPERS
Finance Committee Update:
December 6, 2017

Sansom, Kline, Jacomino, Tandoc & Gamarra, LLP
5805 Blue Lagoon Drive, Suite 220
Miami, Florida 33126

This representation letter is provided in connection with your audit of the financial statements of the Wynwood Business Improvement District (the BID), which comprise the respective financial position of the governmental activities and major funds as of September 30, 2017, and the respective changes in financial position for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of December 6, 2017, the following representations made to you during your audit.

**Financial Statements**

1) We have fulfilled our responsibilities, as set out in the terms of the professional services agreement, including our responsibility for the preparation and fair presentation of the financial statements and for preparation of the supplementary information in accordance with the applicable criteria.

2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information required by generally accepted accounting principles to be included in the financial reporting entity.

3) We acknowledge our responsibility 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.

4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

5) Significant assumptions we used in making accounting estimates, if any, are reasonable.

6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties, if any, have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
8) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.

9) Guarantees, whether written or oral, under which the BID is contingently liable, if any, have been properly recorded or disclosed

**Information Provided**

10) We have provided you with:

   a) Access to all information, of which we are 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 you have requested from us for the purpose of the audit.
   
   c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
   
   d) Minutes of the meetings of BID Board or summaries of actions of recent meetings for which minutes have not yet been prepared.

11) All material transactions have been recorded in the accounting records and are reflected in the financial statements.

12) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud, if any.

13) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:

   a) Management,
   
   b) Employees who have significant roles in internal control, or
   
   c) Others where the fraud could have a material effect on the financial statements.

14) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity’s financial statements communicated by employees, former employees, regulators, or others.

15) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.

16) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements, if any.

17) We have disclosed to you the identity of the entity’s related parties and all the related party relationships and transactions of which we are aware.

**Government—specific**

18) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

19) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

20) The BID has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.

21) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.

22) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have
a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.

23) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

24) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.

25) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

26) As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.

27) The BID has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

28) The BID has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

29) We have followed all applicable laws and regulations in adopting, approving, and amending budgets.

30) The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34.

31) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

32) Components of net position (net investment in capital assets; restricted; and unrestricted) and equity amounts are properly classified and, if applicable, approved.

33) Provisions for uncollectible receivables have been properly identified and recorded.

34) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

35) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

36) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

37) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.

38) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
unrestricted net position is available and have determined that net position is properly recognized under the policy.

40) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

41) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

Very truly yours,

Wynwood Business Improvement District

______________________________
Manny Gonzalez
Executive Director
WYNWOOD BUSINESS IMPROVEMENT DISTRICT
(A Component Unit of the City of Miami, Florida)

Financial Statements

September 30, 2017

(With Independent Auditor’s Report Thereon)
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Independent Auditor’s Report
Independent Auditor’s Report

The Board of Directors
Wynwood Business Improvement District:

Report on the Financial Statements

We have audited the accompanying basic financial statements of the governmental activities and the major fund of the Wynwood Business Improvement District (the BID), a component unit of the City of Miami, Florida (the City), as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise the BID’s basic financial statements as listed in the table of contents.

Management’s Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor’s Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in 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 from 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. In making those risk assessments, the auditor considers internal control relevant to the entity’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. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the BID as of September 30, 2017, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.
Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 10 and 11 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the BID's basic financial statements. The supplemental schedule of revenues, expenditures, and changes in fund balance is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplemental schedule of revenues, expenditures, and changes in fund balance is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental schedule of revenues, expenditures, and changes in fund balance is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated December 6, 2017 on our consideration of the BID’s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the BID's internal control over financial reporting.

Miami, Florida
December 6, 2017
Basic Financial Statements
## WYNWOOD BUSINESS IMPROVEMENT DISTRICT
(A Component Unit of the City of Miami, Florida)

Governmental Fund Balance Sheet/Statement of Net Position

September 30, 2017

<table>
<thead>
<tr>
<th>Assets</th>
<th>Special Revenue Fund</th>
<th>Adjustments</th>
<th>Statement of Net Position</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>$ 209,544</td>
<td>-</td>
<td>$ 209,544</td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>1,017,320</td>
<td>-</td>
<td>1,017,320</td>
</tr>
<tr>
<td>Total assets</td>
<td>1,226,864</td>
<td>-</td>
<td>1,226,864</td>
</tr>
</tbody>
</table>

| Liabilities | | |
| Accounts payable and accrued liabilities | 58,350 | - | 58,350 |

| Deferred inflows of resources | | |
| Deferred assessments revenue | 1,017,320 | (1,017,320) | - |

| Fund balances/net position | | |
| Restricted for: | | |
| Parking Waiver Trust Fund | 8,400 | - | 8,400 |
| Assigned: | | |
| Business improvement activities | 142,794 | (142,794) | - |
| Unrestricted | - | 1,160,114 | 1,160,114 |
| Total fund balances/net position | $ 151,194 | $ 1,017,320 | $ 1,168,514 |

The accompanying notes are an integral part of the basic financial statements.
WYNWOOD BUSINESS IMPROVEMENT DISTRICT  
(A Component Unit of the City of Miami, Florida)  

Statement of Revenues, Expenditures, and Changes in Fund Balance/Statement of Activities  
Year ended September 30, 2017

<table>
<thead>
<tr>
<th></th>
<th>Special Revenue Fund</th>
<th>Adjustments</th>
<th>Statement of Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Expenditures/expenses</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General government</td>
<td>$ 907,599</td>
<td>$ -</td>
<td>$ 907,599</td>
</tr>
<tr>
<td>Special events</td>
<td>72,404</td>
<td>-</td>
<td>72,404</td>
</tr>
<tr>
<td>Total expenditures/expenses</td>
<td>980,003</td>
<td>-</td>
<td>980,003</td>
</tr>
<tr>
<td><strong>General revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Assessments</td>
<td>710,271</td>
<td>85,033</td>
<td>795,304</td>
</tr>
<tr>
<td>Parking waiver fees</td>
<td>84,000</td>
<td>-</td>
<td>84,000</td>
</tr>
<tr>
<td>Other</td>
<td>249,500</td>
<td>-</td>
<td>249,500</td>
</tr>
<tr>
<td>Total general revenues</td>
<td>1,043,771</td>
<td>85,033</td>
<td>1,128,804</td>
</tr>
<tr>
<td>Excess of revenues over expenditures/ change in net position</td>
<td>63,768</td>
<td>85,033</td>
<td>148,801</td>
</tr>
<tr>
<td>Fund balance/net position - beginning of year</td>
<td>87,426</td>
<td>932,287</td>
<td>1,019,713</td>
</tr>
<tr>
<td>Fund balance/net position - end of year</td>
<td>$ 151,194</td>
<td>$ 1,017,320</td>
<td>$ 1,168,514</td>
</tr>
</tbody>
</table>

The accompanying notes are an integral part of the basic financial statements.
WYNWOOD BUSINESS IMPROVEMENT DISTRICT
(A Component Unit of the City of Miami, Florida)

Notes to Basic Financial Statements

September 30, 2017

1. Organization and Reporting Entity
   In April 2013, pursuant to Resolution No. 13-00284, the City of Miami, Florida (the City) approved the establishment of the Wynwood Business Improvement District, authorizing the levy and collection of a special assessment for a period of 10 years subject to the approval of a majority of the affected owners. On June 4, 2013, the City tabulated the results of a special election for the creation of the Wynwood Business Improvement District (the BID), where the BID was deemed to be approved by a majority of the affected property owners. In September 2013 under City Ordinance No. 13-004, the City approved the establishment of the Wynwood Business Improvement District Board (the BID Board) to improve and strengthen the area known as Wynwood Arts District and, as more particularly described in Resolution No. 13-0228 adopted on June 13, 2013, through promotion, management, marketing and other similar services, including but not limited to coordination, funding, implementation and maintenance of infrastructure improvements, and other projects.

   The BID Board is a seven-member board that exercises policy control over the operations of the BID. The BID Board is required to prepare an annual budget that must be presented and approved by the City Commission. The BID is an instrumentality of the City and meets the criteria for inclusion in the City's reporting entity as a discretely presented component unit.

2. Summary of Significant Accounting Policies
   This summary of the BID's significant accounting policies is presented to assist the reader in interpreting the basic financial statements. The policies are considered essential and should be read in conjunction with the basic financial statements.

   The accounting policies of the BID conform to accounting principles generally accepted in the United States of America applicable to governmental units. This report, the accounting systems and classification of accounts conform to standards of the Governmental Accounting Standards Board (GASB), which is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant policies:

   A. Reporting Model

   Government-wide Financial Statements

   The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the financial activities of the BID. Governmental activities, which normally are supported by fees, assessments and other revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The BID does not have any business-type activities and has only one governmental activity.

   The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues, if any, include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as general revenues.
2. **Summary of Significant Accounting Policies (continued)**

   **A. Reporting Model (continued)**

   **Fund financial statements**

   The accounts of the BID are reported as a special revenue fund, which is a governmental fund. The special revenue fund is the BID’s only fund and thus the BID’s only major fund. The governmental fund statements includes reconciliations, where applicable, with brief explanations to better identify the relationship between the government-wide statements and the statements for the governmental fund.

   **B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

   The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

   Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the BID considers revenues available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

   **C. Accounts Receivable**

   Accounts receivable are reported at original amount, net of any allowance for doubtful accounts. Management determines that allowance by specifically identifying uncollectible accounts, and a general allowance is calculated based on the BID’s historic bad-debt experience. Balances that are outstanding after management has used reasonable collection efforts are charged to the valuation allowance. At September 30, 2017, management believes that accounts receivable are fully collectible.

   **D. Deferred Inflows of Resources**

   The statement of financial position reports a separate section of deferred inflows of resources which represents an acquisition of net position that applies to a future period and is not recognized as an inflow of resources or revenue until that time. The BID has one type of resource, which occurs under a modified accrual basis of accounting in this category, unavailable revenue, reported in the governmental fund balance sheet. The Special Revenue fund reports unavailable revenue from assessments. These amounts are deferred and recognized as an inflow of revenue in the period that the amounts become available.

   **E. Fund Balance / Net Position**

   **Fund balance**

   GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, establishes criteria for classifying fund balances into specifically defined classifications and clarifies definitions for governmental fund types. Fund balances for governmental funds are reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent, as follows:

   - Nonspendable fund balance - amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
2. Summary of Significant Accounting Policies (continued)

E. Fund Balance / Net Position (continued)

- Restricted fund balance - amounts that are restricted to specific purposes when constraints placed on the use of resources are either by (a) externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislations.

- Committed fund balance - amounts that can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the BID Board - the government's highest level of decision making authority. These amounts cannot be used for any other purpose unless the BID Board removes the specified use by taking the same action that imposed the commitment.

- Assigned fund balance - amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. Assignments are made by the BID's Executive Director based on the direction of the BID Board.

- Unassigned fund balance - amounts that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purpose within the general fund.

When both restricted and unrestricted amounts are available for use, it is the BID's practice to use restricted resources first. Additionally, the BID would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance.

Net position

The government-wide financial statements utilize a net position presentation. Net position can be categorized as net investment in capital assets, restricted, or unrestricted. The first category consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Restricted net position results when constraints placed on the use of the net position are either externally imposed by creditors, grantors, contributors and the like, or imposed by law through constitutional provisions or enabling legislation. Unrestricted net position consists of the remaining net position that does not meet the previously listed criteria.

At September 30, 2017, the net position restricted for the Parking Waiver Trust Fund in the amount of $8,400 is restricted by Section 35-229 of Ordinance 13556, which indicates that at least 10% of the parking waiver funds to be maintained in reserves.

F. Revenue Recognition

Revenues are recognized when they are both measurable and available. For the purpose of revenue recognition, "available" means that revenues are collectible within 60 days of year end. Assessments associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues in the current fiscal period.

Assessments – The BID is authorized through City ordinance and BID resolution to collect assessments from property owners for the purpose of the promotion, management, marketing and other similar services, including but not limited to coordination, funding, implementation and maintenance of infrastructure improvements, and other projects.
2. **Summary of Significant Accounting Policies (continued)**

   **F. Revenue Recognition (continued)**

   *Parking waiver fees* — Parking waiver fees are collected by the BID from property owners and renters to facilitate public off-street parking, infrastructure improvements, maintenance and marketing. Each year a minimum of 10% must be maintained as reserves and contributed to the Parking Waiver Trust Fund as directed by Section 35-229 of Ordinance 13556 of the City commission.

   **G. Use of Estimates**

   The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Although these estimates are based on management’s knowledge of current events and actions it may undertake in the future, they may ultimately differ from actual results.

3. **Cash**

   The BID’s cash at September 30, 2017 consist of demand deposits with a carrying balance of $209,544 and a bank balance of $240,692.

   *Custodial credit risk*

   All cash deposits are held in banking institutions approved by the State Treasurer of the State of Florida to hold public funds. Under the Florida Statutes Chapter 280, "Florida Security for Public Deposits Act," the State Treasurer requires all qualified public depositories to deposit with the Treasurer or another banking institution eligible collateral equal to 50% to 125% of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

4. **Accounts Receivable**

   Accounts receivable at September 30, 2017, consist of the following:

<table>
<thead>
<tr>
<th>Account</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fiscal year September 30, 2014 BID assessments</td>
<td>$ 13,329</td>
</tr>
<tr>
<td>Fiscal year September 30, 2015 BID assessments</td>
<td>$ 24,809</td>
</tr>
<tr>
<td>Fiscal year September 30, 2016 BID assessments</td>
<td>$ 38,557</td>
</tr>
<tr>
<td>Fiscal year September 30, 2017 BID assessments</td>
<td>$ 129,350</td>
</tr>
<tr>
<td>Fiscal year September 30, 2018 BID assessments</td>
<td>$ 811,275</td>
</tr>
<tr>
<td><strong>Total accounts receivable</strong></td>
<td><strong>$ 1,017,320</strong></td>
</tr>
</tbody>
</table>

5. **Accounts Payable and Accrued Liabilities**

   Accounts payable and accrued liabilities at September 30, 2017, consist of the following:

<table>
<thead>
<tr>
<th>Account</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Professional and management fees</td>
<td>$ 9,000</td>
</tr>
<tr>
<td>Marketing and advertising</td>
<td>$23,000</td>
</tr>
<tr>
<td>Streetscape</td>
<td>$20,000</td>
</tr>
<tr>
<td>Security</td>
<td>$6,350</td>
</tr>
<tr>
<td><strong>Total accounts payable and accrued liabilities</strong></td>
<td><strong>$58,350</strong></td>
</tr>
</tbody>
</table>
6. Lease Commitment

The BID leases its office space under an operating lease agreement, which expires on December 31, 2017. Lease expenditures under the operating lease for the fiscal year ended September 30, 2017 totaled $23,431, which is included in general government expenditures. Future minimum lease payments are as follows:

<table>
<thead>
<tr>
<th>Fiscal year ending</th>
<th>2018</th>
<th>$ 5,901</th>
</tr>
</thead>
<tbody>
<tr>
<td>September 30,</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

7. Risk Management

The BID is exposed to various risks of losses related to torts, theft or damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The BID purchases commercial insurance for the risks of loss to which it is exposed. Policy limits and deductibles are reviewed by management and established at amounts to provide reasonable protection from significant financial loss. There were no losses or claims incurred during the current fiscal year, and there were no settlements that exceeded insurance coverage during the past three fiscal years.

8. New Pronouncements Issued

The following new pronouncements effective for the fiscal year ending September 30, 2017 were adopted by the BID, but were determined by management that such pronouncements did not have an effect on the BID’s financial reporting:

- GASB Statement No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68.
- GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans, which is effective for the fiscal year ending September 30, 2017.
- GASB Statement No. 77, Tax Abatement Disclosures, which is effective for the fiscal year ending September 30, 2017.
- GASB Statement No. 78, Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans, which is effective for the fiscal year ending September 30, 2017.
- GASB Statement No. 79, Certain External Investment Pools and Pool Participants, which is effective for the fiscal year ending September 30, 2017.
- GASB Statement No. 80, Blending Requirements for Certain Component Units – an amendment of GASB Statement No. 14, which is effective for the fiscal year ending September 30, 2017.
- GASB Statement No. 82, Pension Issues – an amendment of GASB Statements No. 67, No. 68, and No. 73, which certain requirements are effective for the fiscal year ending September 30, 2017, and certain other requirements effective for fiscal year ending September 30, 2018.

9. Subsequent Events

The BID evaluated subsequent events through December 6, 2017, the date the financial statements were available to be issued.
Required Supplementary Information
WYNWOOD BUSINESS IMPROVEMENT DISTRICT
(A Component Unit of the City of Miami, Florida)

Budgetary Comparison Schedule
(Required Supplementary Information - Unaudited)

Year ended September 30, 2017

<table>
<thead>
<tr>
<th></th>
<th>Original and final budgeted amounts</th>
<th>Actual amounts</th>
<th>Variance with final budget - positive (negative)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Assessments</td>
<td>$775,658</td>
<td>$710,271</td>
<td>$ (65,387)</td>
</tr>
<tr>
<td>Parking waiver fees</td>
<td>-</td>
<td>84,000</td>
<td>84,000</td>
</tr>
<tr>
<td>Other</td>
<td>297,500</td>
<td>249,500</td>
<td>(48,000)</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>1,073,158</td>
<td>1,043,771</td>
<td>(29,387)</td>
</tr>
<tr>
<td><strong>Expenditures:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General government</td>
<td>938,158</td>
<td>907,599</td>
<td>30,559</td>
</tr>
<tr>
<td>Special events</td>
<td>135,000</td>
<td>72,404</td>
<td>62,596</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>1,073,158</td>
<td>980,003</td>
<td>93,155</td>
</tr>
<tr>
<td>Excess of revenues over expenditures</td>
<td>$0</td>
<td>63,768</td>
<td>$63,768</td>
</tr>
</tbody>
</table>

Fund balance - beginning of year

$87,426

Fund balance - end of year

$151,194

The note to the required supplementary information is an integral part of this schedule.
WYNWOOD BUSINESS IMPROVEMENT DISTRICT  
(A Component Unit of the City of Miami, Florida)  

Note to Required Supplementary Information  

September 30, 2017  

I. Budgetary Policy  

The BID is required to prepare and submit an annual operating budget for the Special Revenue Fund to the City Commission for its approval before the end of the preceding fiscal year. The BID's management prepares the budget on a basis consistent with U.S. generally accepted accounting principles. The legal level of budgetary control is maintained at the fund level.
## WYNWOOD BUSINESS IMPROVEMENT DISTRICT

(A Component Unit of the City of Miami, Florida)

Supplemental Schedule of Revenues, Expenditures, and
Changes in Fund Balance

Year ended September 30, 2017

<table>
<thead>
<tr>
<th>Special Revenue Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
<tr>
<td>Revenues:</td>
</tr>
<tr>
<td>Assessments</td>
</tr>
<tr>
<td>Parking waiver fees</td>
</tr>
<tr>
<td>Other</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
</tr>
<tr>
<td>Expenditures:</td>
</tr>
<tr>
<td>Salaries and contract administrative services</td>
</tr>
<tr>
<td>Insurance</td>
</tr>
<tr>
<td>Office rent, insurance, supplies, cleaning and utilities</td>
</tr>
<tr>
<td>Professional and management fees</td>
</tr>
<tr>
<td>Sanitation</td>
</tr>
<tr>
<td>Security</td>
</tr>
<tr>
<td>Streetscape</td>
</tr>
<tr>
<td>Marketing and advertising</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
</tr>
<tr>
<td>Excess of revenues over expenditures</td>
</tr>
<tr>
<td>Fund balance - beginning of year</td>
</tr>
<tr>
<td>Fund balance - end of year</td>
</tr>
</tbody>
</table>


Other Reports
Independent Auditor’s Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters Based
on an Audit of Financial Statements Performed in Accordance
With Government Auditing Standards

The Board of Directors
Wynwood Business
Improvement District:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of the Wynwood Business Improvement District (the BID) as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise the BID’s basic financial statements, and have issued our report thereon dated December 6, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the BID’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the BID’s internal control. Accordingly, we do not express an opinion on the effectiveness of the BID’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the BID’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.
Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Miami, Florida
December 6, 2017
Management Letter in Accordance with the
Rules of the Auditor General of the State of Florida

The Board of Directors
Wynwood Business Improvement District:

Report on the Financial Statements
We have audited the financial statements of the Wynwood Business Improvement District (the BID), a Component Unit of the City of Miami, Florida, as of and for the fiscal year ended September 30, 2017, and have issued our report dated December 6, 2017.

Auditor’s Responsibility
We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and Chapter 10,550, Rules of the Florida Auditor General.

Other Report
We have issued our Independent Auditors’ Reports on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards. Disclosures in that reports, which is dated December 6, 2017, should be considered in conjunction with this management letter.

Prior Audit Findings
Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations made in the preceding annual financial audit report.

Official Title and Legal Authority
Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. Such disclosures are made in note 1 to the BID’s financial statements.

Financial Condition
Section 10.554(1)(i)5.a., Rules of the Auditor General, requires that we report the results of our determination as to whether or not the BID has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that the BID did not meet any of the conditions described in Section 218.503(1), Florida Statutes.
Pursuant to Sections 10.554(1)(i)5.c. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures as of September 30, 2017. It is management’s responsibility to monitor the BID’s financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

**Annual Financial Report**

Section 10.554(1)(i)5.b., Rules of the Auditor General, requires that we report the results of our determination as to whether the annual financial report for the BID for the fiscal year ended September 30, 2017, filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes, is in agreement with the annual financial audit report for the fiscal year ended September 30, 2017. The BID does not file a separate report with the Florida Department of Financial Services. The financial operations of the BID are included in the basic financial statements of the City of Miami, Florida for the fiscal year ended September 30, 2017.

**Other Matters**

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we address in the management letter any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Section 10.554(1)(i)3., Rules of the Auditor General, requires that we address noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

**Purpose of this Letter**

Our management letter is intended solely for the information and use of the Florida Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, and the Board of Directors and management of the BID, and is not intended to be and should not be used by anyone other than these specified parties.

Miami, Florida
December 6, 2017
Security Committee Update:

BUSINESS IMPROVEMENT DISTRICT

WYNWOOD
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   - City of Miami
   - Dade County
   - State and other
   - Wynwood BID Property Taxes Comparison Report - Current Properties Graph
   - Wynwood BID Property Taxes Breakdown - Current Properties Graph

2. WYNWOOD 2013 & 2017 EXPANSION PROPERTIES REPORTS
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   - Wynwood BID Property Taxes Comparison Report - Current Properties Graph
   - Wynwood BID Property Taxes Breakdown - Current Properties Graph

3. OTHER AREAS 2013 & 2017 SAMPLE REPORTS
   - Design District
   - MIMO
   - Coconut Grove
   - Downtown
   - Little Havana

4. CURRENT & EXPANSION COMBINED GRAPH
November 29, 2017

Mr. Manny Gonzalez
Wynwood Business Improvement District
310 NW 26th Street # 1
Miami, FL  33127

Dear Manny:

Please find enclosed the Wynwood BID Property Taxes Comparison Report for years 2013 and 2017. The total property taxes due for year 2013 was $6,211,013 and $22,970,738 for 2017 for the properties currently in the Wynwood Business Improvement District and the Expansion Properties. This is an increase of $16,759,725 or 269.84%.

The tables include a complete breakdown of the taxes paid by each property including Wynwood BID Tax (if applicable), Miami Dade County, School Board, City of Miami and State and Other. The report also has a sample of properties in other areas of the City of Miami.


If you have any questions or concerns, please call me at (305) 573-4300.

Sincerely,

Franklin Laso
President
Complete Consulting Services Group
EXECUTIVE SUMMARY

Current properties
The taxes paid by the properties in the current Wynwood BID area increased from $4,580,560 in 2013 to $16,975,616 in 2017. This is an increase of $12,395,056 or 270.60%. The tax paid in 2016 also increased from $13,694,265 to $16,975,616 in 2017. This is an increase of $3,281,351 or 24%. The School Board tax category had the largest increase from 2013 to 2017. It went from $1,407,208 to $7,886,349 which represents an increase of $6,479,141 or 460.43%. This category represented 30.72% of the total taxes paid by the properties in the BID in 2013 but it increased to 46.46% in 2017. The other categories experienced a decrease from 2013 to 2017 relevant to what each category represented in the total taxes paid by the properties including the Wynwood BID taxes.

<table>
<thead>
<tr>
<th>Category</th>
<th>2013</th>
<th>2016</th>
<th>2017</th>
<th>Variance Between 2013 &amp; 2017</th>
<th>Representation of Each Category in Total Taxes</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$1,407,208</td>
<td>$6,509,693</td>
<td>$7,886,349</td>
<td>$6,479,141 460.43%</td>
<td>30.72% 46.46%</td>
</tr>
<tr>
<td>School Board</td>
<td>$1,397,225</td>
<td>$3,637,639</td>
<td>$4,684,762</td>
<td>$3,287,537 235.29%</td>
<td>30.50% 27.60%</td>
</tr>
<tr>
<td>City of Miami</td>
<td>$877,838</td>
<td>$2,349,965</td>
<td>$3,121,692</td>
<td>$2,243,854 255.61%</td>
<td>19.16% 18.39%</td>
</tr>
<tr>
<td>Miami Dade County</td>
<td>$156,683</td>
<td>$378,878</td>
<td>$472,367</td>
<td>$315,684 201.48%</td>
<td>3.42% 2.78%</td>
</tr>
<tr>
<td>Total</td>
<td>$3,838,954</td>
<td>$12,876,175</td>
<td>$16,165,170</td>
<td>$12,326,216 321.08%</td>
<td>83.81% 95.23%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Category</th>
<th>2013</th>
<th>2016</th>
<th>2017</th>
<th>Variance Between 2013 &amp; 2017</th>
<th>Representation in Total Taxes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wynwood BID Assessment</td>
<td>$741,606</td>
<td>$819,090</td>
<td>$810,446</td>
<td>$68,440 9.28%</td>
<td>16.19% 4.77%</td>
</tr>
<tr>
<td>Total</td>
<td>$741,606</td>
<td>$819,090</td>
<td>$810,446</td>
<td>$68,440 9.28%</td>
<td>16.19% 4.77%</td>
</tr>
</tbody>
</table>

GRAND TOTAL $4,580,560 $13,694,265 $16,975,616 $12,395,056 270.60% 100.00% 100.00%
Expansion properties
The taxes paid by the properties in the potential expansion area increased from $1,630,453 in 2013 to $5,995,122 in 2017. This is an increase of $4,364,669 or 267.70%. The tax paid in 2016 also increased from $4,715,293 to $5,995,122 in 2017. This is an increase of $1,279,829 or 27.14%
The School Board had the largest increase from 2013 to 2017. It went from $593,049 to $3,316,822 which represents an increase of $2,723,773 or 459.28%. This category represented 36.37% of the total taxes paid by the expansion properties in 2013 but it increased to 55.33% (largest % increase of all the areas) in 2017. The other categories experienced a decrease from 2013 to 2017 relevant to what each category represented in the total taxes paid by the properties

<table>
<thead>
<tr>
<th>Category</th>
<th>2013</th>
<th>2016</th>
<th>2017</th>
<th>Variance Between 2013 &amp; 2017</th>
<th>Representation of Each Category in Total Taxes</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>School Board</td>
<td>$593,049</td>
<td>$2,447,335</td>
<td>$3,316,822</td>
<td>$2,723,773 (459.28%)</td>
<td>36.37% (55.33%)</td>
</tr>
<tr>
<td>City of Miami</td>
<td>$595,890</td>
<td>$1,296,348</td>
<td>$1,514,965</td>
<td>$919,075 (154.24%)</td>
<td>36.55% (25.27%)</td>
</tr>
<tr>
<td>Miami Dade County</td>
<td>$374,455</td>
<td>$836,740</td>
<td>$1,010,326</td>
<td>$635,871 (169.81%)</td>
<td>22.97% (16.85%)</td>
</tr>
<tr>
<td>State and Other</td>
<td>$67,059</td>
<td>$134,870</td>
<td>$153,009</td>
<td>$85,950 (128.17%)</td>
<td>4.11% (2.55%)</td>
</tr>
<tr>
<td>Total</td>
<td>$1,630,453</td>
<td>$4,715,293</td>
<td>$5,995,122</td>
<td>$4,364,669 (267.70%)</td>
<td>100.00% (100.00%)</td>
</tr>
</tbody>
</table>
Combined
The taxes paid by the properties in the Wynwood BID and potential expansion area increased from $6,211,013 in 2013 to $22,970,738 in 2017. This is an increase of $16,759,725 or 269.84%.
The tax paid in 2016 also increased from $18,409,558 to $22,970,738 in 2017. This is an increase of $4,561,180 or 24.78%
The trend for the different taxes categories is the same for the combined report. The School Board tax category had the largest increase from 2013 to 2017. It went from $2,000,257 to $11,203,171 which represents an increase of $9,202,914 or 460.09%. This category represented 32.21% of the total taxes paid by the properties in the BID in 2013 but it increased to 48.77% in 2017. The other categories experienced a decrease from 2013 to 2017 relevant to what each category represented in the total taxes paid by the properties including the Wynwood BID taxes.

<table>
<thead>
<tr>
<th>Category</th>
<th>2013</th>
<th>2016</th>
<th>2017</th>
<th>Variance Between 2013 &amp; 2017</th>
<th>Representation of Each Category in Total Taxes</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$</td>
<td>%</td>
</tr>
<tr>
<td>School Board</td>
<td>$2,000,257</td>
<td>$8,957,028</td>
<td>$11,203,171</td>
<td>$9,202,914</td>
<td>460.09%</td>
</tr>
<tr>
<td>City of Miami</td>
<td>$1,993,115</td>
<td>$4,933,987</td>
<td>$6,199,727</td>
<td>$4,206,612</td>
<td>211.06%</td>
</tr>
<tr>
<td>Miami Dade County</td>
<td>$1,252,293</td>
<td>$3,186,705</td>
<td>$4,132,018</td>
<td>$2,879,725</td>
<td>229.96%</td>
</tr>
<tr>
<td>State and Other</td>
<td>$223,742</td>
<td>$513,748</td>
<td>$625,376</td>
<td>$401,634</td>
<td>179.51%</td>
</tr>
<tr>
<td>Total</td>
<td>$5,469,407</td>
<td>$17,591,468</td>
<td>$22,160,292</td>
<td>$16,690,885</td>
<td>305.17%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Category</th>
<th>2013</th>
<th>2016</th>
<th>2017</th>
<th>Variance Between 2013 &amp; 2017</th>
<th>Representation in Total Taxes</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$</td>
<td>%</td>
</tr>
<tr>
<td>Wynwood BID Assessment</td>
<td>$741,606</td>
<td>$818,090</td>
<td>$810,446</td>
<td>$68,840</td>
<td>9.28%</td>
</tr>
<tr>
<td>Total</td>
<td>$741,606</td>
<td>$818,090</td>
<td>$810,446</td>
<td>$68,840</td>
<td>9.28%</td>
</tr>
</tbody>
</table>

| GRAND TOTAL     | $6,211,013 | $18,409,558| $22,970,738| $16,759,725 | 269.84%         | 100.00% | 100.00%          |
OTHER AREAS
A sample of ten (10) properties for each area were selected for this report:

**Design District**
This area experienced the largest increase in total taxes from 2013 ($644,781) to 2017 ($1,918,987). This represents an increase of $1,274,206 or 197.62%. The tax paid in 2016 also increased from $1,561,615 to $1,918,987 in 2017. This is an increase of $357,373 or 22.88%

The properties selected for this area had a consistent increase across the board from 2013 to 2017 and the total representation of total taxes was about the same.

<table>
<thead>
<tr>
<th>Category</th>
<th>2013</th>
<th>2016</th>
<th>2017</th>
<th>Variance Between 2013 &amp; 2017</th>
<th>Representation of Each Category in Total Taxes</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$</td>
<td>%</td>
</tr>
<tr>
<td>School Board</td>
<td>$283,410</td>
<td>$699,623</td>
<td>$973,082</td>
<td>$689,672</td>
<td>243.35%</td>
</tr>
<tr>
<td>City of Miami</td>
<td>$206,386</td>
<td>$492,698</td>
<td>$535,272</td>
<td>$328,886</td>
<td>159.35%</td>
</tr>
<tr>
<td>Miami Dade County</td>
<td>$131,514</td>
<td>$318,021</td>
<td>$356,686</td>
<td>$225,172</td>
<td>171.22%</td>
</tr>
<tr>
<td>State and Other</td>
<td>$23,471</td>
<td>$51,273</td>
<td>$53,947</td>
<td>$30,476</td>
<td>129.85%</td>
</tr>
<tr>
<td>Total</td>
<td>$644,781</td>
<td>$1,561,615</td>
<td>$1,918,987</td>
<td>$1,274,206</td>
<td>197.62%</td>
</tr>
</tbody>
</table>
**MIMO**
This area had the second largest increase in total taxes from $307,645 in 2013 to $615,311 in 2017. This is an increase of $307,666 or 100.01%. The total tax in 2016 also increased barely from $600,214 to $615,311 in 2017. This is an increase of $15,097 or 2.52% which makes this area the one that experienced the least increase from 2016 to 2017.

The properties selected for this area had a consistent increase across the board from 2013 to 2017 and the total representation of total taxes was about the same.

<table>
<thead>
<tr>
<th>Category</th>
<th>2013</th>
<th>2016</th>
<th>2017</th>
<th>Variance Between 2013 &amp; 2017</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>%</td>
<td></td>
</tr>
<tr>
<td>School Board</td>
<td>108,341</td>
<td>211,266</td>
<td>215,982</td>
<td>$107,641 99.35%</td>
<td>35.22% 35.10%</td>
</tr>
<tr>
<td>City of Miami</td>
<td>114,507</td>
<td>222,316</td>
<td>225,973</td>
<td>$111,466 97.34%</td>
<td>37.22% 36.73%</td>
</tr>
<tr>
<td>Miami Dade County</td>
<td>71,956</td>
<td>143,497</td>
<td>150,581</td>
<td>$78,625 109.27%</td>
<td>23.39% 24.47%</td>
</tr>
<tr>
<td>State and Other</td>
<td>12,841</td>
<td>23,135</td>
<td>22,775</td>
<td>$9,934 77.36%</td>
<td>4.17% 3.70%</td>
</tr>
<tr>
<td>Total</td>
<td>307,645</td>
<td>600,214</td>
<td>615,311</td>
<td>$307,666 100.01%</td>
<td>100.00% 100.00%</td>
</tr>
</tbody>
</table>
Coconut Grove
This area had the third largest increase in total taxes from $507,538 in 2013 to $983,075 in 2017.
This is an increase of $475,537 or 93.69%. The total tax in 2016 also increased from $707,788 to $983,075 in 2017. This is an increase of $275,287 or 38.89%.
The properties selected for this area had a consistent increase across the board from 2013 to 2017 and the total representation of total taxes was about the same.

<table>
<thead>
<tr>
<th>Category</th>
<th>2013</th>
<th>2016</th>
<th>2017</th>
<th>Variance Between 2013 &amp; 2017</th>
<th>Representation of Each Category in Total Taxes</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>2013 &amp; 2017</td>
</tr>
<tr>
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<td>%</td>
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</tr>
<tr>
<td></td>
<td>2013</td>
<td>2017</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>School Board</td>
<td>$166,734</td>
<td>$254,413</td>
<td>$362,523</td>
<td>$195,789 $117.43%</td>
<td>32.85% 36.88%</td>
</tr>
<tr>
<td>City of Miami</td>
<td>$174,785</td>
<td>$236,207</td>
<td>$327,787</td>
<td>$153,002 $87.54%</td>
<td>34.44% 33.34%</td>
</tr>
<tr>
<td>Miami Dade County</td>
<td>$109,834</td>
<td>$152,463</td>
<td>$218,425</td>
<td>$108,591 $98.87%</td>
<td>21.64% 22.22%</td>
</tr>
<tr>
<td>State and Other</td>
<td>$19,601</td>
<td>$24,581</td>
<td>$33,036</td>
<td>$13,435 $68.54%</td>
<td>3.86%  3.36%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$470,954</strong></td>
<td><strong>$667,664</strong></td>
<td><strong>$941,771</strong></td>
<td><strong>$470,817 $99.97%</strong></td>
<td><strong>92.79% 95.80%</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Category</th>
<th>2013</th>
<th>2016</th>
<th>2017</th>
<th>Variance Between 2013 &amp; 2017</th>
<th>Representation in Total Taxes</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>Wynwood BID Assessment</td>
<td>$36,584</td>
<td>$40,124</td>
<td>$41,304</td>
<td>$4,720 $12.90%</td>
<td>7.21% 4.20%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$36,584</strong></td>
<td><strong>$40,124</strong></td>
<td><strong>$41,304</strong></td>
<td><strong>$4,720 $12.90%</strong></td>
<td><strong>7.21% 4.20%</strong></td>
</tr>
</tbody>
</table>

**GRAND TOTAL**  $507,538 $707,788 $983,075 $475,537 93.69% 100.00% 100.00%
Downtown
This area had the fourth largest increase in total taxes from $560,524 in 2013 to $1,026,764 in 2017. This is an increase of $466,240 or 83.18%. The tax in 2016 also increased from $868,793 to $1,026,764 in 2017. This is an increase of $157,971 or 18.18%

The properties selected for this area had a consistent increase across the board from 2013 to 2017 and the total representation of total taxes was about the same.

<table>
<thead>
<tr>
<th>Category</th>
<th>2013</th>
<th>2016</th>
<th>2017</th>
<th>Variance Between 2013 &amp; 2017</th>
<th>Representation of Each Category in Total Taxes</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td></td>
<td></td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>School Board</td>
<td>$196,281</td>
<td>$372,792</td>
<td>$418,223</td>
<td>$221,942</td>
<td>113.07% 35.02% 40.73%</td>
</tr>
<tr>
<td>City of Miami</td>
<td>$214,159</td>
<td>$290,149</td>
<td>$352,800</td>
<td>$138,641</td>
<td>64.74% 38.21% 34.36%</td>
</tr>
<tr>
<td>Miami Dade County</td>
<td>$127,356</td>
<td>$177,271</td>
<td>$222,143</td>
<td>$94,787</td>
<td>74.43% 22.72% 21.64%</td>
</tr>
<tr>
<td>State and Other</td>
<td>$22,728</td>
<td>$28,581</td>
<td>$33,598</td>
<td>$10,870</td>
<td>47.83% 4.05% 3.27%</td>
</tr>
<tr>
<td>Total</td>
<td>$560,524</td>
<td>$868,793</td>
<td>$1,026,764</td>
<td>$466,240</td>
<td>83.18% 100.00% 100.00%</td>
</tr>
</tbody>
</table>
Little Havana
This area experienced an increase of only 32.73% in total taxes from 2013 to 2017. The total tax in 2016 also increased from $450,748 to $500,693 in 2017. This is an increase of $49,945 or 11.08%

The properties selected for this area had a consistent increase across the board from 2013 to 2017 and the total representation of total taxes was about the same.

<table>
<thead>
<tr>
<th>Category</th>
<th>2013</th>
<th>2016</th>
<th>2017</th>
<th>Variance Between 2013 &amp; 2017</th>
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</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>2013</td>
</tr>
<tr>
<td>School Board</td>
<td>132,844</td>
<td>163,213</td>
<td>187,017</td>
<td>54,173</td>
<td>35.22%</td>
</tr>
<tr>
<td>City of Miami</td>
<td>140,405</td>
<td>164,350</td>
<td>177,504</td>
<td>37,099</td>
<td>37.22%</td>
</tr>
<tr>
<td>Miami Dade County</td>
<td>88,230</td>
<td>106,082</td>
<td>118,282</td>
<td>30,052</td>
<td>23.39%</td>
</tr>
<tr>
<td>State and Other</td>
<td>15,746</td>
<td>17,103</td>
<td>17,890</td>
<td>2,144</td>
<td>4.17%</td>
</tr>
<tr>
<td>Total</td>
<td>377,225</td>
<td>450,748</td>
<td>500,693</td>
<td>123,468</td>
<td>100.00%</td>
</tr>
<tr>
<td></td>
<td>%</td>
<td>%</td>
<td>%</td>
<td>%</td>
<td></td>
</tr>
<tr>
<td></td>
<td>32.73%</td>
<td>11.08%</td>
<td>11.08%</td>
<td>11.08%</td>
<td></td>
</tr>
<tr>
<td></td>
<td>37.35%</td>
<td>35.45%</td>
<td>35.45%</td>
<td>35.45%</td>
<td></td>
</tr>
</tbody>
</table>
In conclusion, the increase of property taxes in the Wynwood area can be attributed to the enormous increase in properties value which is also the case of the other "new areas" such as Design District and MIMO. Please refer to table below:

<table>
<thead>
<tr>
<th>Area</th>
<th>2013</th>
<th>2016</th>
<th>2017</th>
<th>Variance Between 2013 &amp; 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Wynwood Current</td>
<td>4,580,560</td>
<td>13,694,265</td>
<td>16,975,616</td>
<td>12,395,056</td>
</tr>
<tr>
<td>Wynwood Expansion</td>
<td>1,630,453</td>
<td>4,715,293</td>
<td>5,995,122</td>
<td>4,364,669</td>
</tr>
<tr>
<td>Design District</td>
<td>644,781</td>
<td>1,561,615</td>
<td>1,918,987</td>
<td>1,274,206</td>
</tr>
<tr>
<td>MIMO</td>
<td>307,645</td>
<td>600,214</td>
<td>615,311</td>
<td>307,666</td>
</tr>
<tr>
<td>C. Grove</td>
<td>507,538</td>
<td>707,788</td>
<td>983,075</td>
<td>475,537</td>
</tr>
<tr>
<td>Downtown</td>
<td>560,524</td>
<td>868,793</td>
<td>1,026,764</td>
<td>466,240</td>
</tr>
<tr>
<td>Little Havana</td>
<td>377,225</td>
<td>450,748</td>
<td>500,693</td>
<td>123,468</td>
</tr>
</tbody>
</table>
The C. Grove Area had the largest tax increase from 2016 to 2017. Please refer to table below:

<table>
<thead>
<tr>
<th>Area</th>
<th>2016</th>
<th>2017</th>
<th>Variance Between 2016 &amp; 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>C. Grove</td>
<td>$707,788</td>
<td>$983,075</td>
<td>$275,287</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>38.89%</td>
</tr>
<tr>
<td>Wynwood Expansion</td>
<td>$4,715,293</td>
<td>$5,995,122</td>
<td>$1,279,829</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>27.14%</td>
</tr>
<tr>
<td>Wynwood Current</td>
<td>$13,694,265</td>
<td>$16,975,616</td>
<td>$3,281,351</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>23.96%</td>
</tr>
<tr>
<td>Design District</td>
<td>$1,561,615</td>
<td>$1,918,987</td>
<td>$357,372</td>
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<td>22.88%</td>
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<tr>
<td>Downtown</td>
<td>$868,793</td>
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<td>18.18%</td>
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<tr>
<td>Little Havana</td>
<td>$450,748</td>
<td>$500,693</td>
<td>$49,945</td>
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<td>11.08%</td>
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<tr>
<td>MIMO</td>
<td>$600,214</td>
<td>$615,311</td>
<td>$15,097</td>
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<td>2.52%</td>
</tr>
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Planning & Zoning Committee Update:

WYNWOOD BUSINESS IMPROVEMENT DISTRICT