

*Valencia Water
Control District*

Agenda

June 9, 2020

VALENCIA WATER CONTROL DISTRICT

NOTICE OF 2020 ANNUAL LANDOWNERS' MEETING & ANNUAL SUPERVISORS MEETING

Please be advised that the Annual Meeting of the Landowners of Valencia Water Control District will be held on Tuesday, June 9, 2020 at 1:00 P.M. via Zoom: <https://zoom.us/j/94372857120>. The Annual Supervisors Meeting will follow. Attached are Agendas for the meetings.


George S. Flint, District Director

ZOOM INSTRUCTIONS FOR MEETING:

Anyone wishing to participate in the meeting telephonically on the above date and time must call (646) 876-9923 and when prompted, enter meeting ID: 943-7285-7120 or via computer at <https://zoom.us/j/94372857120>. Additional information regarding this meeting may be obtained from the District's website www.vwcdfl.com or by contacting the District Director, George S. Flint, at gflint@gmscfl.com or by calling 407-841-5524 X 101. Toward that end, participants are strongly encouraged to submit questions and comments to the District Director at gflint@gmscfl.com by Monday, June 8, 2020 at 10:00 a.m. in advance of the meeting to facilitate the Board's consideration and/or discussion of such questions and comments during the meeting. Participants may also submit questions or comments to the District Manager by telephone by calling 407-841-5524 by the same time noted above. If conditions allow the meeting to occur in person, the meeting will be held at the Lakeridge Village Clubhouse.

DISTRIBUTION

Roy Miller; William Ingle; Ed Neal; Debra Donton; David E. Mahler; Stephen F. Broome; Green Briar Village Clubhouse; Lake Ridge Village Clubhouse; Lime Tree Village Clubhouse; Montpelier Village Clubhouse; Parkview Pointe Village Clubhouse; Somerset Village Clubhouse; Deer Creek Village Clubhouse; Wingate Club; Tom Johnson, Orangewood HOA; Waterview HOA, and Windsor Walk HOA.

"Persons are advised that if they decide to appeal any decisions made at these meetings/hearings, they will need a record of the proceedings and for such purpose they may need to ensure that a verbatim record of the proceedings is made which includes the testimony and evidence upon which the appeal is to be based, per section 298.0105, Florida Statutes."

"In accordance with the Americans with Disabilities Act, persons with disabilities needing a special accommodation should contact Valencia Water Control District at (407) 841-5524 x 101, not later than forty-eight (48) hours prior to the meeting."

ANNUAL LANDOWNERS' MEETING

AGENDA

AGENDA

51st ANNUAL MEETING OF ALL LANDOWNERS WITHIN VALENCIA WATER CONTROL DISTRICT

**June 9, 2020
1 P.M.**

**LAKE RIDGE VILLAGE CLUBHOUSE
10630 LARISSA STREET
WILLIAMSBURG
ORLANDO, FLORIDA 32821**

Item:

1. Call meeting to order
2. Acknowledge Notice of Meeting Proof of Publication
3. Approval of minutes of the June 11, 2019 Annual Landowners' Meeting
4. Accept any nominations from the floor to fill the expiring Supervisors' positions:
 - 5-year term, 2020 to 2025, other than William Von Ingle
5. Verify Landowners present that are planning to vote in person and number of voting units represented by each. Cast votes and record totals.
6. Tabulate total of votes cast in person and by proxy
7. Annual Report of the District Engineer (David Mahler)
8. Annual Report of the District Legal Affairs (Stephen Broome)
9. Annual Report of the Treasurer (George S. Flint)
9. Other business or concerns of Landowners within the District
10. Adjournment of Meeting of Landowners

SECTION II

Orlando Sentinel

May 27, 2020

Miscellaneous Notices

IN THE CIRCUIT COURT, NINTH JUDICIAL CIRCUIT, IN AND FOR ORANGE COUNTY, FLORIDA CASE NO. 70-125 IN RE: VALENCIA WATER CONTROL DISTRICT TO ALL OWNERS OF LAND WITHIN VALENCIA WATER CONTROL DISTRICT YOU ARE HEREBY NOTIFIED that, pursuant to Section 298.12, Florida Statutes, the Annual Meeting of All Landowners within the VALENCIA WATER CONTROL DISTRICT, incorporated by an Order of the Circuit Court in and for Orange County, Florida on May 27, 1970, will be held Tuesday, June 9, 2020 at 1:00 P.M. via Zoom for the purpose of electing one member to a five-year term to the Board of Supervisors, which members must be owners of land in said District and a resident of Orange County, and to conduct such other business as may come before the Meeting, to be followed by the Annual Meeting of the Board of Supervisors. Currently there is in place federal, state, and local emergency declarations (Declarations). In the event the Declarations remain in effect and if future orders or declarations so authorize, the meeting will be conducted remotely, using communications media technology pursuant to Executive Orders 20-52 and 20-69 issued by Governor DeSantis on March 9, 2020, and March 20, 2020(as extended by Executive Order 20-112), as such orders may be extended, respectively, and pursuant to Section 120.54(5)(b)2., Florida Statutes. If conditions allow the meeting to occur in person, the meeting will be held at the Lake Ridge Village Clubhouse, 10630 Larissa Street, Williamsburg, Orlando, Florida 32821. Information regarding participation in any remote hearing may be found at the Districts website www.vwcdfl.com or by contacting the District Manager at 407-841-5524. Anyone wishing to participate in the meeting telephonically on the above date and time must call (646) 876-9923 and when prompted, enter meeting ID: 943-7285-7120 or via computer at <https://zoom.us/j/94372857120>. Additional information regarding this meeting may be obtained from the Districts website www.vwcdfl.com or by contacting the District Director, George S. Flint, at gflint@gmscfl.com or by calling 407-841-5524. The meeting is being held for the necessary public purpose of considering matters related to the provision of infrastructure and related district matters. At such time the Board is so authorized and may consider any business that may properly come before it. While it may be necessary to hold the above referenced meeting of the Districts Board of Supervisors utilizing communications media technology due to the current COVID-19 public health emergency, the District fully encourages public participation in a safe and efficient manner. Toward that end, participants are strongly encouraged to submit questions and comments to the District Director at gflint@gmscfl.com by Monday, June 8, 2020 at 10:00 a.m. in advance of the meeting to facilitate the Boards consideration and/or discussion of such questions and comments during the meeting. Participants may also submit questions or comments to the District Manager by telephone by calling 407-841-5524 by the same time

noted above. A copy of the agenda may be obtained from the Districts website www.vwcdfl.com or by contacting the District Manager as provided above, and by providing a telephone and email address during normal business hours. The meeting is open to the public and will be conducted in accordance with the provisions of Florida law for drainage and water control districts. The meeting may be continued to a date, time, and place to be specified on the record at such meeting. Persons are advised that if they decide to appeal any decisions made at these meetings/hearings, they will need a record of the proceedings and for such purpose they may need to ensure that a verbatim record of the proceedings is made which includes the testimony and evidence upon which the appeal is to be based, per section 298.0105, Florida Statutes. In accordance with the Americans with Disabilities Act, persons with disabilities needing a special accommodation should contact Valencia Water Control District at (407) 841-5524 x 101, not later than seven (7) days prior to the meeting. DATED this 22nd day of May, 2020 Tiffany Moore Russell, Clerk of the Circuit Court OS 6684084 5/27/2020, 6/02/2020

SECTION III

**MINUTES OF THE 2019 ANNUAL MEETING OF ALL
LANDOWNERS WITHIN VALENCIA WATER CONTROL DISTRICT**

June 11, 2019

The Annual Meeting of the Landowners of **VALENCIA WATER CONTROL DISTRICT** was held at 1:00 P.M. on Tuesday, June 11, 2019, in the Lake Ridge Village Clubhouse, Williamsburg Subdivision in Orlando, Florida. Present were Supervisors William Ingle, Ed Neal, Brian Andreleczyk and Roy Miller. Also in attendance were the following: Stephen F. Broome, District Attorney; David E. Mahler, District Engineer; George S. Flint, District Director; Stacie Vanderbilt, District Administrative Assistant; Teresa Viscarra, District Accounts Payable.

ITEM #1 **Call Meeting to Order**

Mr. Flint called the meeting to order at 1:00 PM.

ITEM #2 **Acknowledge Notice of Meeting Proof of Publication**

The Proof of Publication of the Notice of Meeting was included in the agenda package and made part of the minutes.

ITEM #3 **Approval of Minutes of the June 12, 2018 Annual Landowners' Meeting**

Mr. Flint stated that the next item was the approval of the minutes of the June 12, 2018 annual landowners' meeting. He asked if there were any questions, additions or deletions.

There being none,

On MOTION by Roy Miller, seconded by Von Ingle, with all in favor the minutes of the June 12, 2018 Annual Landowners' Meeting were approved, as presented.

ITEM #4 **Accept any Nominations from the Floor to Fill the Expiring Supervisors' Positions**

- **5 Year Term, 2019 to 2024, other than Ed Neal**
- **3 Year Term, 2017 to 2022, other than Roy Miller**
- **2 Year Term, 2016 to 2021, other than Brian Andreleczyk**

No other nominations were made at the meeting.

ITEM #5

Verify Landowners Present that are Planning to Vote in Person and Number of Voting Units Represented by Each. Cast Votes and Record Totals

No landowners were present to cast votes in person.

ITEM #6

Tabulate Total of Votes Cast in Person and by Proxy

Mr. Broome stated that there were 2,401 votes for Mr. Ed Neal and 1 vote for Patricia Stewart.

Ed Neal was elected to the 2019 to 2024 term of the Board of Supervisors.

Mr. Broome stated that there were 2,402 votes for Mr. Roy Miller.

Roy Miller was elected to the remainder of the 2017 to 2022 term of the Board of Supervisors.

Mr. Broome stated that there were 2,401 votes for Mr. Brian Andrelczyk and 1 vote for Robert Caban.

Brian Andrelczyk was elected to the remainder of the 2016 to 2021 term of the Board of Supervisors.

ITEM #7

Annual Report of District Engineer

This item was deferred to the next meeting.

ITEM #8

Annual Report of the District Legal Affairs

Mr. Broome stated that legal work consisted of preparation of easement with Hubbard, meeting attendance, reviewing minutes & agendas and that there was no pending or threatened litigation.

ITEM #9

Other Business or Concerns of Landowners Within the District

There being none,

ITEM #10

Adjournment of Meeting of Landowners

The meeting was adjourned at 1:06 PM.

Stephen F. Broome, Secretary

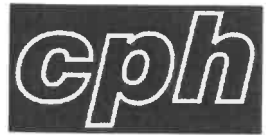
William Von Ingle

Ed Neal

Debra Donton

Roy Miller

SECTION VII



CPH Inc.
1117 East Robinson Street
Orlando, Florida 32801
Phone: 407-425-0452
www.cphengineers.com

Memo

Date: June 3, 2020
To: Board of Supervisors
Organization: Valencia Water Control District
10365 Orangewood Boulevard
Orlando, Florida 32821
From: Mahler, David E. (P.E.)
Re: **ANNUAL REPORT OF THE DISTRICT ENGINEER**
CPH Job No.: 6816.07

MEMBERS OF THE BOARD:

This is to serve as the Chief Engineer's Annual Report to the Board of Supervisors as required under Chapter 298, Florida Statutes. As such, this report serves as a brief summary of the activities of the Engineer from June 2019, to date. This report is for submission to the Board of Supervisors at the June 2020 meeting.

The following is a list and brief summary of the items on which the District Engineer worked on or was involved with:

- 1) Reviewed and tabulated monthly water quality data. The general level of water quality is satisfactory. A copy of the sampling analysis results for the fiscal year 2019/20 is attached. Both the North Shingle Creek and South Shingle Creek locations had one month (August 2019) that had a higher than normal Fecal coliform level, but the C-3 site and sampling location was fine, as well as all of the other sampling events for all three locations were normal. Field Conductivity was elevated at the C-3 Canal location for several months but was back to normal the last month. No sampling data was received for the month of July 2019.
- 2) Made periodic field inspections as requested by the District Director while in the area for various meetings regarding permits and ongoing construction activities.
- 3) Provided general coordination, liaison, and technical advice to landowners, developers and their engineering representatives on design criteria, regulations, and other matters pertinent to the District's business.
- 4) Oversaw repairs to District facilities by contractors, such as washout repairs, cleaning and general maintenance.

- 5) The Engineer prepared for and attended all regular board meetings of the District. In addition, the Engineer attended a number of special meetings regarding developer's projects within the District.
- 6) Dan Brown and I conducted individual drive-through inspections of the District at various times due to the Covid-19 Social Distancing Requirements to review the conditions of the Works of the District and to determine the status of project(s) completed and/or their operational condition. The projects we inspected this year were primarily the original VWCD ponds, structures and canals. A summary of our annual inspection is listed in Attachment II.
- 7) Attended NPDES meetings held by Orange County Environmental Protection Department.
- 8) Permit applications and plans (shown on Attachment I) submitted by developers and others were reviewed by the District Engineer and checked for compliance with Valencia Water Control District requirements. In some cases, changes were recommended and upon resolution of the issues, the projects were recommended for approval to the District.

Respectfully submitted,

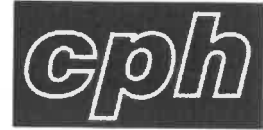
A handwritten signature in blue ink, appearing to read 'D. Mahler', is written over the 'Respectfully submitted,' text.

David E. Mahler, P.E.
District Engineer

Attachments:

Attachment I

Permit Review and Processing <i>(Not including individual irrigation permits processed by District office.)</i>		
PERMIT NUMBER	DESCRIPTION	APPROVED DATE
Category I - Permits Issued Since May 2019		
294	Sea World Penguin – ERP Minor Modification	2/10/20
506	Westwood 7-11	9/10/19
507	Grande Pines Ph 2 Parcel 11D Orangewood N-2PD	10/8/19
508	Sea World – North Aquatic Beach	10/8/19
509	Hilton Home II 0 Orangewood PD Parcel 6B	10/8/19
510	Sea World – Proposed Parking Lot at Aquatic Water Park	10/8/19
511	S. Orlando Jaguar Land Rover	11/12/19
Category II Permits on Hold		
	None at Present	
Category III Permits With Work Not Acceptable to the District		
	None at Present	
Category IV Permits in Process		
	None at Present	
Category V Projects Reviewed - No Permit Required		
490	Doubletree Sea World – Outfall Repair	1/8/20



1117 East Robinson Street
Orlando, Florida 32801
Phone: 407.425.0452
Fax: 407.648.1036

www.cphengineers.com

Memo

Date: May 15, 2020
To: Board of Directors
Organization: Valencia Water Control District
From: David E. Mahler, P.E., District Engineer
Re: Annual Inspection by District Engineer
CPH Job No.: 6816.07

As a result of the Covid-19 pandemic, the annual inspections of the Districts' facilities had to be performed individually at various times due to mandated Social Distancing Requirements. The annual inspection was performed on multiple days by myself as well as Dan Brown from Sthern Environmental. The annual inspection for 2020 is comprised of multiple inspection dates. Each of us performed our inspections and have noted items to be addressed/reported. On various dates each of us drove to the various locations within the District as part of the Annual Inspection to review the current condition of the canals and the structures. The weather was clear on both inspection days. For the 2020 inspections, a total of 46,425 lineal feet of canals were inspected. In addition to the canals, 16 ponds that are owned and maintained by the District were inspected. The following sites were visited, and the conditions of the facilities are described below.

C-1 Canal

The C-1 canal is in generally good condition. The weir that has washed out across from where the C-1 and C-3 intersect still needs to be repaired.

The overall banks of the canal are in fair shape but are continuing to slowly erode, and is worse in isolated areas. This is the same issue we are having throughout the district on the canals. The hydrilla is still present in the canal even though it is being sprayed. The problem that this weed creates is that it restricts the flow of water through the canals and then when it gets sheared off from the higher flows in a very intense rain event it goes down stream and plugs the outfall structures causing further backups in the canal systems.

The S-101 and S-102 are in generally good condition. The rock material that was placed on the south side to stop the erosion is holding up. However there appears to be groundwater migration under the concrete embankments of the canal, but are not causing any immediate concerns.

C-3 Canal

The canal is generally in good condition. As was noted previously, there is still excessive weed growth at the southwest end of the canal across from the outfall weir. This area is being

sprayed and the this will need to continue until all of the weed growth is removed. There is some erosion occurring at the headwall on the east side of the box culvert that we will need to monitor and if it gets worse, we will need to place fill material or rock to stop the erosion. Also, the wetland area downstream of the main outfall weir has a significant amount of weed and vegetation growth that may impact the rate of flow out of the C3 canal. I would recommend that we contact the Water Management District to get an on-site meeting set up to look at the area and clarify what can and cannot be done in this area with respect to clearing or maintaining the weeds and vegetation.

C-4 Canal

The is in fair condition. Sthern Environmental has started construction of the new weir and repairs of the Sea World pond outfall and grading work. Following completion of the repairs to our structures, we will need to get with Sea World to have them continue to clean the vegetation from their pond.

C-5 Canal and S501

The C-5 Canal appeared to be in generally condition.

The county has not made the repairs to their storm pipe entering the canal just north of Sea Harbor Drive. The canal, like all of the others has areas of bank erosion and sedimentation of the bottom of the canal. The area on either side of Central Florida Parkway has a significant amount of sedimentation that needs to be cleaned out as the level of material is almost to the top of the box culverts.

The S501 structure looked in fair condition.

The banks of the C-5 between the S501 and Central Florida Parkway will be reshaped with the materials that will be removed on either side of Central Florida Parkway.

C-6 Canal and S-601

The C-6 Canal is in generally good condition.

Structure S-601 is in good condition.

C-9 Canal

This canal towards the Area 1 pond is in good condition. The previously noted vegetation has been sprayed and the perimeter of the canal is now clear of most vegetation.

As was noted in previous inspections and report, there is a large amount of tree growth along canal banks that will need to be trimmed/cut back so that access is maintained along the canal bank.

Structure S-901 is in good condition.

C-10 Canal

This overall canal is in fair condition.

Tract F still has noticeable amounts of sedimentation that will need to be cleaned out in the future. We would recommend having the sedimentation removed at the same time that we clean the canal bottoms and reshape the banks for this area, unless the buildup increases to where it causes a problem.

The area behind the District office still shows signs of erosion; however, it has not really gotten worse. Therefore, this is another area that we recommend restoring at the same time as the cleaning of the canal and bank reshaping occurs. The vegetation growth along the C10 has been cleared.

There are several outfall structures entering the C10 west of Orangewood boulevard that the mitered end sections are broken or missing from the county pipes. One of the pipes appears to be almost completely blocked with sedimentation. The County will be notified of this situation.



C-11 Canal

The Canal is generally in good condition. This canal just like many of the other canals throughout the District is showing signs of degradation that will need to be repaired in order to maintain the banks of the canal as well as the driving area on both side of the canal.

The inspection for this canal started at the east end of the C11 at Orange Blossom Trail. It appears that FDOT has placed a number of sandbags along the toe of the north bank to help

minimize erosion of the bank. The area downstream of the pipe has a lot of weed growth that should be sprayed or removed so that the weeds do not impede water flow through the canal. The outfall pipe and mitered end section from the FDOT pond approximately 1,200 feet west of OBT is failing. We will notify the FDOT of the issue and request that they make the repairs.

The bank erosion occurring north of Taft Vineland Road is continuing to get worse. The main spot appears to be due to runoff from the parking lot to the northeast topping the curb and washing out the bank of the canal. The lowest spot of the parking lot is immediately adjacent to the major area of the erosion. There is an inlet in the parking lot, but it likely gets blocked by leaves and trash and does not let the water into the inlet and then it appears to top the curb and go straight to the canal thus causing the washout. This area needs to be repaired so that the entire bank does not wash out.

The area along the west bank of the canal along John Young Parkway will still need to be addressed in the future to fix the issue that continually causes erosion of our canal bank. As has been noted in the past, neither FDOT nor Orange County want to take responsibility for this area. They both claim that it is the others' responsibility.

The S-1101 & S-1102 structures are in good condition.

C-12 Canal

The Canal is generally in good condition. The segment of the canal starting at the east end and continuing to Grand Lakes Boulevard still has a significant amount of weed growth. This is a constant maintenance issue due to the fact that the canal is less than a foot deep in this segment.

The north side of this segment of the canal is still having groundwater issues in the area that underdrains were not installed. Additional underdrains should be installed in this area so that the banks can be mowed and maintained without creating ruts due to the saturated soils.

There is some degradation of the north bank in the large area of the canal. Also, in the wet season, the bank stays wet from both the pond and wetland on the north side of the canal.

The south bank of the canal just east of Grand Lakes boulevard stays wet for a large part of the year. This is another area that we should install an underdrain system to minimize our bank erosion and facilitate maintenance. Also, the south bank has a large amount of vegetation encroaching on the drive path that should be removed.

The washout that was noted in last years report that is occurring under the fabriform adjacent to John Young Parkway where the County has a force main crossing the C-12 did not get fixed. The county was notified of the problem, however, they fixed the opposite side of the canal and not where the real problem was. But recently, the aerial crossing developed a hole/leak, so the County was out and made a temporary repair of the hole. They are working on getting a contractor to replace the entire aerial crossing as well as fix the problem area on the south side. We will keep in touch with the County to monitor the progress of the repairs.

Deer Creek Ponds 1A, 1B & 2

These three ponds are in good general condition. There was an isolated area of bank erosion occurring at the east end of Pond X that will need to be repaired. Also, with the lower water level throughout the district, the erosion of the pond shore line is more evident. This is not really

creating an operational issue for the ponds, but it should be included in future maintenance efforts for removing the material from the pond and placing it back on the bank and restore the shoreline. This is generally the case for all ponds within the District. The area adjacent to the outfall pipe from Pond 1B is overgrown and needs to be trimmed so that the flow of water out of the pond is not restricted. At the time of the inspection the end of the pipe was not visible.



Deer Creek Pond 3

Deercreek 3 pond looks good. The area adjacent to the outfall pipe next to the HOA wetland is overgrown and needs to be mowed or trimmed so that the flow of water out of the pond is not restricted.



Deer Creek Pond 4

Deercreek pond 4 is generally in good condition.

Deer Creek Pond 6

Deer Creek pond 6 looks good. There was an isolated area of bank erosion occurring at the east end of Pond 6 south shoreline that will need to be repaired.



Parkview Terrace

The pond is in good general condition. Sediment was noted on the pond side of the outfall structure. It is recommended that 8 – 10-inches of the sedimentation be removed so that the area between the ground and skimmer structure remains open.



Parkview North Pond

The pond is in good general condition.

Parkview Pointe Pond

The pond is in good general condition. The County was notified of the problem with the pipe along the west side of 5984 Parkview Point Drive that it was leaking causing settlement. The County responded to our notification that they would go out and take care of it, however, it does not appear that anything was ever done and now there is a second location along the pipe that has a depressional area.

The banks of this pond are also showing erosion issues and we have received calls of concern from the residents. As was noted above, all of the ponds have this issue and it is currently noticeable due to the low water levels.



Somerset Ponds 1 & 2

In general, the ponds are in good condition.

Lake Ridge Village Area 1 Pond

The pond and structures are in good general condition.

The large MES outfall from the neighborhood into the westernmost point of the pond that has been noted in previous reports has still not been repaired by the County.

The pond banks have been sprayed and most of the weeds that were noted in last years report are now gone.

Waterview Area 2 Pond

The pond and structures are in generally good condition. The banks and sedimentation at the north west corner of the pond where the County drainage system enters, is in need of repair. We are working to get pricing to remove the sedimentation and repair the banks in this area.

There is also sedimentation buildup at the pipe outfalls from the neighborhoods into the pond that should be removed in the future.

The area between Central Florida Parkway and the Area 2 pond where the connection pipes go under the roadway to the Area 1 pond is not graded properly in the County R/W and is causing erosion of our pond bank. We are working to get pricing for repair of this area as well as for the other area noted above.

Briarwood Townhomes Pond

The pond is in good condition. The headwalls around the pipes entering the pond are showing signs of erosion and should be filled and graded so as to not cause problems for the integrity of

the structures as was noted for the other ponds. There is brush and vegetation at the outfall pipe from this pond that needs to be removed.

Windsor Walk Ponds

The ponds are in good general condition. However, there is excessive weed growth and some trash in two of the three ponds. This will need to be addressed.

Should there be any questions regarding the inspection or if more information is needed on any of the items noted, please let us know and we will provide this information.

VALENCIA WATER CONTROL DISTRICT
WATER QUALITY SAMPLING RESULTS
N. SHINGLE CREEK AT THE BEACH LINE

Parameter	Units	17-Jan-18	7-Feb-18	8-Mar-18	28-Apr-18	10-Jun-18	14-Jun-18	19-Jun-18	11-Jul-18	15-Nov-18	13-Dec-18	3-Jan-20	6-Feb-20	8-Mar-20	24-May-20	26-Jul-20	AVG	MAX
C-14 (ppm)	ppm	0.1718	0.1716	0.1712	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
N-15 (ppm)	ppm	0.0081	0.0079	0.0075	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
N-14 (ppm)	ppm	0.0036	0.0034	0.0032	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
O-18 (ppm)	ppm	0.0020	0.0019	0.0018	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
O-17 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-57 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-58 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-59 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-60 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-61 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-62 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-63 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-64 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-65 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-66 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-67 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-68 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-69 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-70 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-71 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-72 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-73 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-74 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-75 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-76 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-77 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-78 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-79 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-80 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-81 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-82 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-83 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-84 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-85 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-86 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-87 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-88 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-89 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-90 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-91 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-92 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-93 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-94 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-95 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-96 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-97 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-98 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-99 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-100 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-101 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-102 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-103 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-104 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-105 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-106 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-107 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-108 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-109 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-110 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-111 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-112 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-113 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-114 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-115 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-116 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-117 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-118 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
Fe-119 (ppm)	ppm	0.0003	0.0003	0.0003	0	0	1.37	0.432	0.508	0.00352	0.002	0.048	0.012	1.6	0.21	0.544	0.60	
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* PARAMETER MONITORED BY NPDES

Parameter	Units	17-Jun-18	17-Jul-18	18-Aug-18	18-Sep-18	18-Oct-18	18-Nov-18	18-Dec-18	19-Jan-19	19-Feb-19	19-Mar-19	19-Apr-19	19-May-19	19-Jun-19	19-Jul-19	19-Aug-19	19-Sep-19	19-Oct-19	19-Nov-19	19-Dec-19	20-Jan-20	20-Feb-20	20-Mar-20	20-Apr-20	20-May-20	20-Jun-20	20-Jul-20	20-Aug-20	20-Sep-20	20-Oct-20	20-Nov-20	20-Dec-20	21-Jan-21	21-Feb-21	21-Mar-21	21-Apr-21	21-May-21	21-Jun-21	21-Jul-21	21-Aug-21	21-Sep-21	21-Oct-21	21-Nov-21	21-Dec-21	22-Jan-22	22-Feb-22	22-Mar-22	22-Apr-22	22-May-22	22-Jun-22	22-Jul-22	22-Aug-22	22-Sep-22	22-Oct-22	22-Nov-22	22-Dec-22	23-Jan-23	23-Feb-23	23-Mar-23	23-Apr-23	23-May-23	23-Jun-23	23-Jul-23	23-Aug-23	23-Sep-23	23-Oct-23	23-Nov-23	23-Dec-23	24-Jan-24	24-Feb-24	24-Mar-24	24-Apr-24	24-May-24	24-Jun-24	24-Jul-24	24-Aug-24	24-Sep-24	24-Oct-24	24-Nov-24	24-Dec-24	25-Jan-25	25-Feb-25	25-Mar-25	25-Apr-25	25-May-25	25-Jun-25	25-Jul-25	25-Aug-25	25-Sep-25	25-Oct-25	25-Nov-25	25-Dec-25	26-Jan-26	26-Feb-26	26-Mar-26	26-Apr-26	26-May-26	26-Jun-26	26-Jul-26	26-Aug-26	26-Sep-26	26-Oct-26	26-Nov-26	26-Dec-26	27-Jan-27	27-Feb-27	27-Mar-27	27-Apr-27	27-May-27	27-Jun-27	27-Jul-27	27-Aug-27	27-Sep-27	27-Oct-27	27-Nov-27	27-Dec-27	28-Jan-28	28-Feb-28	28-Mar-28	28-Apr-28	28-May-28	28-Jun-28	28-Jul-28	28-Aug-28	28-Sep-28	28-Oct-28	28-Nov-28	28-Dec-28	29-Jan-29	29-Feb-29	29-Mar-29	29-Apr-29	29-May-29	29-Jun-29	29-Jul-29	29-Aug-29	29-Sep-29	29-Oct-29	29-Nov-29	29-Dec-29	30-Jan-30	30-Feb-30	30-Mar-30	30-Apr-30	30-May-30	30-Jun-30	30-Jul-30	30-Aug-30	30-Sep-30	30-Oct-30	30-Nov-30	30-Dec-30	31-Jan-31	31-Feb-31	31-Mar-31	31-Apr-31	31-May-31	31-Jun-31	31-Jul-31	31-Aug-31	31-Sep-31	31-Oct-31	31-Nov-31	31-Dec-31	1-Jan-32	1-Feb-32	1-Mar-32	1-Apr-32	1-May-32	1-Jun-32	1-Jul-32	1-Aug-32	1-Sep-32	1-Oct-32	1-Nov-32	1-Dec-32	2-Jan-33	2-Feb-33	2-Mar-33	2-Apr-33	2-May-33	2-Jun-33	2-Jul-33	2-Aug-33	2-Sep-33	2-Oct-33	2-Nov-33	2-Dec-33	3-Jan-34	3-Feb-34	3-Mar-34	3-Apr-34	3-May-34	3-Jun-34	3-Jul-34	3-Aug-34	3-Sep-34	3-Oct-34	3-Nov-34	3-Dec-34	4-Jan-35	4-Feb-35	4-Mar-35	4-Apr-35	4-May-35	4-Jun-35	4-Jul-35	4-Aug-35	4-Sep-35	4-Oct-35	4-Nov-35	4-Dec-35	5-Jan-36	5-Feb-36	5-Mar-36	5-Apr-36	5-May-36	5-Jun-36	5-Jul-36	5-Aug-36	5-Sep-36	5-Oct-36	5-Nov-36	5-Dec-36	6-Jan-37	6-Feb-37	6-Mar-37	6-Apr-37	6-May-37	6-Jun-37	6-Jul-37	6-Aug-37	6-Sep-37	6-Oct-37	6-Nov-37	6-Dec-37	7-Jan-38	7-Feb-38	7-Mar-38	7-Apr-38	7-May-38	7-Jun-38	7-Jul-38	7-Aug-38	7-Sep-38	7-Oct-38	7-Nov-38	7-Dec-38	8-Jan-39	8-Feb-39	8-Mar-39	8-Apr-39	8-May-39	8-Jun-39	8-Jul-39	8-Aug-39	8-Sep-39	8-Oct-39	8-Nov-39	8-Dec-39	9-Jan-40	9-Feb-40	9-Mar-40	9-Apr-40	9-May-40	9-Jun-40	9-Jul-40	9-Aug-40	9-Sep-40	9-Oct-40	9-Nov-40	9-Dec-40	10-Jan-41	10-Feb-41	10-Mar-41	10-Apr-41	10-May-41	10-Jun-41	10-Jul-41	10-Aug-41	10-Sep-41	10-Oct-41	10-Nov-41	10-Dec-41	11-Jan-42	11-Feb-42	11-Mar-42	11-Apr-42	11-May-42	11-Jun-42	11-Jul-42	11-Aug-42	11-Sep-42	11-Oct-42	11-Nov-42	11-Dec-42	12-Jan-43	12-Feb-43	12-Mar-43	12-Apr-43	12-May-43	12-Jun-43	12-Jul-43	12-Aug-43	12-Sep-43	12-Oct-43	12-Nov-43	12-Dec-43	13-Jan-44	13-Feb-44	13-Mar-44	13-Apr-44	13-May-44	13-Jun-44	13-Jul-44	13-Aug-44	13-Sep-44	13-Oct-44	13-Nov-44	13-Dec-44	14-Jan-45	14-Feb-45	14-Mar-45	14-Apr-45	14-May-45	14-Jun-45	14-Jul-45	14-Aug-45	14-Sep-45	14-Oct-45	14-Nov-45	14-Dec-45	15-Jan-46	15-Feb-46	15-Mar-46	15-Apr-46	15-May-46	15-Jun-46	15-Jul-46	15-Aug-46	15-Sep-46	15-Oct-46	15-Nov-46	15-Dec-46	16-Jan-47	16-Feb-47	16-Mar-47	16-Apr-47	16-May-47	16-Jun-47	16-Jul-47	16-Aug-47	16-Sep-47	16-Oct-47	16-Nov-47	16-Dec-47	17-Jan-48	17-Feb-48	17-Mar-48	17-Apr-48	17-May-48	17-Jun-48	17-Jul-48	17-Aug-48	17-Sep-48	17-Oct-48	17-Nov-48	17-Dec-48	18-Jan-49	18-Feb-49	18-Mar-49	18-Apr-49	18-May-49	18-Jun-49	18-Jul-49	18-Aug-49	18-Sep-49	18-Oct-49	18-Nov-49	18-Dec-49	19-Jan-50	19-Feb-50
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UNDER DETECTABLE LIMIT[†] PARAMETER MONITORED BY NPDES

UNDER DETECTABLE LIMIT¹

SECTION IX

Financial Report

September 30, 2019

Valencia Water Control District

Valencia Water Control District
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934 North Magnolia Avenue, Suite 100
Orlando, Florida 32803
Tel. 407-843-5406
www.mcderrimtdavis.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Valencia Water Control District

Report on the Financial Statements

We have audited the accompanying basic financial statements of the business-type activities of *Valencia Water Control District* (the "District"), as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

The District's 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 an opinion 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 of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. 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 principles 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 business-type activities of the District as of September 30, 2019, and the respective changes in financial position and cash flows thereof, for the year then ended in accordance 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 management's discussion and analysis starting on page 3, 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.

the trusted partner

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated May 26, 2020, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, 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 District's internal control over financial reporting and compliance.

McDiarmid Davis

Orlando, Florida
May 26, 2020

Valencia Water Control District
Management's Discussion And Analysis

Our discussion and analysis of *Valencia Water Control District* (the "District") financial accomplishments provide an overview of the District's financial activities for the year ended September 30, 2019. Please read it in conjunction with the District's Independent Auditor's Report, financial statements and accompanying notes.

This information is being presented to provide additional information regarding the activities of the District and to meet the disclosure requirements of Government Accounting Standards Board Statement (GASB) No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments* issued June 1999.

Financial Highlights

- The assets of the District exceeded its liabilities at September 30, 2019 by \$1,472,911, an increase in net position of \$219,301 in comparison with the prior year.
- At September 30, 2019, the District ended the year with cash and cash equivalents of \$471,803.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to *Valencia Water Control District's* financial statements. The District's financial statements comprise two components: 1) basic financial statements and 2) notes to financial statements.

Basic Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: Proprietary Fund.

Proprietary Funds

The District maintains one type of proprietary fund: enterprise. The District maintains one enterprise fund. An enterprise fund is used to report the same functions presented as *business-type activities* in the financial statements. The District uses an enterprise fund to account for the operations of the water control services within the District. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

Notes to Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the financial statements.

Condensed Financial Analysis

Statement of Net Position

The District's net position was \$1,472,911 at September 30, 2019. The following analysis focuses on the net position of the District's financial activities.

	Business-Type Activities	
	2019	2018
Assets:		
Current and other assets	\$ 745,243	509,101
Capital assets, net	750,909	759,904
Total assets	1,496,152	1,269,005
Liabilities:		
Current liabilities	23,241	15,395
Total liabilities	23,241	15,395
Net Position:		
Investment in capital assets	750,909	759,904
Unrestricted	722,002	493,706
Total net position	\$ 1,472,911	\$ 1,253,610

Valencia Water Control District
Management's Discussion And Analysis

The following is a summary of the District's financial activities for the fiscal years ended September 30, 2019 and 2018.

	Business-Type Activities	
	2019	2018
Revenues:		
Program revenues:		
Assessments for services	\$ 562,398	\$ 496,903
General revenues:		
Investment earnings	5,355	2,708
Total revenues	567,753	499,611
Expenses:		
Business, type activities:		
Water control	348,452	403,651
Total expenses	348,452	403,651
Increase (Decrease) in Net Position	219,301	95,960
Net position, beginning	1,253,610	1,157,650
Net position, ending	\$ 1,472,911	\$ 1,253,610

Business-Type Activities

The cost of the business-type activities was \$348,452, a 13.7% decrease from the prior year. The costs of those activities were paid for by assessments for services, which accounted for 99.1% of total business-type revenues. Assessments for services increased \$65,495 from the prior year.

Financial Analysis of the Government's Fund

Proprietary Fund

The District's Water Control Fund reported operating income of \$213,946, which is an increase of \$120,694 from the previous year. Of the total net position in the amount of \$1,472,911, \$750,909 is invested in capital assets.

Capital Asset Activity

Capital Assets

At September 30, 2019, the District had \$750,909 invested in capital assets, net of accumulated depreciation. More detailed information about the District's capital assets is presented in the notes to the financial statements.

	Business-Type Activities	
	2019	2018
Land	\$ 700,120	\$ 700,120
Ponds and Canals	4,134,227	4,134,227
Water Control Structures	672,531	672,531
Equipment	12,767	12,767
Accumulated Depreciation	(4,768,736)	(4,759,741)
Total	\$ 750,909	\$ 759,904

Capital Debt Activity

Capital Debt

At September 30, 2019, the District has no long-term debt.

Economic Factors and Next Year's Budget

It is difficult to predict what significant effect the current economic condition will have on the financial position or results of operations of the District in fiscal year 2020.

Requests for Information

If you have questions about this report or need additional financial information, contact *Valencia Water Control District's* Finance Department at 219 E. Livingston Street, Orlando, Florida 32801.

FINANCIAL STATEMENTS

Valencia Water Control District
Statement of Net Position
September 30, 2019

	Enterprise Fund Water Control
Assets	
Current assets:	
Cash and cash equivalents	\$ 471,803
Investments	257,818
Accounts receivable, net	4,346
Prepaid expenses and deposits	11,276
Total current assets	745,243
Noncurrent assets:	
Capital Assets:	
Land	700,120
Infrastructure and equipment	4,819,525
Less accumulated depreciation	(4,768,736)
Total noncurrent assets	750,909
Total assets	1,496,152
Liabilities	
Current Liabilities:	
Accounts payable and accrued expenses	23,241
Total liabilities	23,241
Net Position	
Investment in capital assets	750,909
Unrestricted	722,002
Total net position	\$ 1,472,911

Valencia Water Control District
Statement of Revenues, Expenses and Changes In Net Position
Year Ended September 30, 2019

	Enterprise Fund Water Control
Revenues	
Charges for Services	\$ 562,398
Total operating revenues	562,398
Operating Expenses	
Salaries and Benefits	1,701
Property Maintenance	258,818
Other Supplies and Expenses	78,938
Depreciation	8,995
Total Operating Expenses	348,452
Operating income (loss)	213,946
Nonoperating Revenues (Expenses)	
Interest and Investment Revenue	5,355
Total nonoperating revenue (expenses)	5,355
Income (loss)	219,301
Total net position, beginning	1,253,610
Total net position, ending	\$ 1,472,911

Valencia Water Control District
Statement of Cash Flows
Year Ended September 30, 2019

	Water Control
Cash Flows from Operating Activities:	
Receipts from customers and users	\$ 562,825
Payments to suppliers of goods and services	(331,887)
Net cash provided by (used in) operating activities	230,938
Cash Flows from Investing Activities:	
Interest earnings	5,355
Sale (Purchase) of Investments	(55,227)
Net cash provided by (used in) investing activities	(49,872)
Net increase in cash and cash equivalents	181,066
Cash and cash equivalents, beginning	290,737
Cash and cash equivalents, ending	\$ 471,803
Classified As:	
Cash and cash equivalents	\$ 471,803
Total	\$ 471,803
Reconciliation of Operating Income to Net Cash Provided By (Used In) Operating Activities	
Operating income	\$ 213,946
Adjustments Not Affecting Cash:	
Depreciation and amortization	8,995
Change in Assets and Liabilities:	
(Increase) Decrease in accounts receivable	427
(Increase) Decrease in prepaids	(276)
Increase (Decrease) in accounts payable	7,846
Total adjustments	16,992
Net cash provided by (used in) Operating Activities	\$ 230,938

NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Valencia Water Control District, (the "District") was established in May 1970 by Orange County, Florida under the authority of Chapters 298 and 72-291, Florida Statutes. The District was established for the purpose of storm water run-off that will minimize water pollution and maintain groundwater tables for the benefit of the landowners. In order to achieve these goals, several miles of canals, bridges, control structures, and other appurtenances have been constructed.

The District is governed by the Board of Supervisors (the "Board"), which is composed of five members. At present, the Supervisors are elected to a five-year term. Their length of service is staggered so that one supervisor is elected or re-elected by the landowners at the Annual landowners Meeting held in June each year. The Board of Supervisors of the District exercises all powers granted to the District pursuant to Chapter 298, Florida Statutes.

The Board has the final responsibility for, among other things:

1. Allocating and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements 14, 39, and 61. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Supervisors is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

Basic Financial Statements

Separate financial statements are provided for proprietary funds. The District's enterprise fund is reported in the fund financial statements.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The enterprise fund 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. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Assessments, are non-ad valorem assessments imposed on all lands located within the District and benefited by the District's activities. The assessments are levied by the District prior to the start of the fiscal year which begins October 1st and ends on September 30th. These assessments are imposed upon all benefited lands located in the District.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major proprietary fund:

Water Control Fund

This enterprise fund is used to account for the operations of the water control services within the District. The costs of providing services to the residents are recovered primarily through user assessments.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

As a general rule, when both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits.

Investments of the District are reported at fair value and are categorized within the fair value hierarchy established in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. The District's investments consist of investments authorized in accordance with Section 218.415, Florida Statutes.

Inventories

Inventories are valued at cost which approximates market value using the first-in, first-out (FIFO) method.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Receivables

Accounts receivable and assessments receivable are shown net of an allowance for uncollectible amounts.

Capital Assets

Capital assets, which include property, storm water improvements, equipment and infrastructure assets (e.g., drainage system, storm water system, and similar items), are reported in the applicable financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Canals and Ponds	25
Water Control Structures	15 - 25
Furniture and Equipment	5 - 10

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District does not have any item that qualifies for reporting in this category for the year ended September 30, 2019.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The District does not have any item that qualifies for reporting in this category for the year ended September 30, 2019.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Position Flow Assumption

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted- net position and unrestricted- net position in the financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted - net position to have been depleted before unrestricted-net position is applied.

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

New Accounting Standards

In fiscal year 2019, the Government Accounting Standards Board (GASB) issued Statement No. 88, Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements and Statement No. 83, Certain Asset Retirement Obligations. The District has reviewed these statements and determined that these pronouncements have no discernible impact on these financial statements.

NOTE 2 DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

Assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted prices for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable, and uses significant unobservable inputs that use the best information available under the circumstances, which includes the District's own data in measuring unobservable inputs.

Investments held in the State Board of Administration Fund Florida Prime (SBA) consist of short-term federal agency obligations, treasury bills, repurchase agreements and commercial paper. The SBA is not a registrant with the Securities and Exchange Commission (SEC); however, the SBA has adopted operating procedures consistent with the requirements of a 2a-7 like pool for its fund and the fair value of the position in the pool is equal to the fair value of the statements. Investment income is recognized as earned and is allocated to the participating funds based on their equity participation.

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

Investments made by the District as of September 30, 2019 are summarized below. In accordance with GASB Statement No. 31, investments are reported at fair value, except for the investment in the SBA, which is carried at amortized cost and approximates fair value.

<u>Investment Type</u>	<u>Fair Value</u>	<u>Credit Rating</u>	<u>Weighted Average Maturity</u>
Florida Prime	\$ 257,818	AAAm	37 days

The District's investment policies are governed by State Statutes. The District investment policy allows investments in any financial institution that is a qualified public depository of the State of Florida as identified by the State Treasurer, in accordance with Chapter 280 of the Florida Statutes. Authorized District investments include, but are not limited to:

1. The Local Government Surplus Funds Trust Fund (SBA);
2. Securities and Exchange Commission Registered Money Market Funds with the highest credit quality rating from a nationally recognized rating agency;
3. Interest-bearing time deposits or savings accounts in qualified public depositories;
4. Direct obligations of the U.S. Treasury.

Credit Risk:

The District's investment policy limits credit risk by restricting authorized investments to those described. Investments in U.S. Government securities and agencies must be backed by the full faith and credit of the United States Government. Short-term bond funds shall be rated by a nationally recognized ratings agency and shall maintain the highest credit quality rating.

Custodial Credit Risk:

In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy requires that bank deposits be secured as provided by Chapter 280, Florida Statutes. This law requires local governments to deposit funds only in financial institutions designated as qualified public depositories by the Chief Financial Officer of the State of Florida, and creates the Public Deposits Trust Fund, a multiple financial institution pool with the ability to assess its member financial institutions for collateral shortfalls if a default or insolvency has occurred. At September 30, 2019, all of the District's bank deposits were in qualified public depositories.

For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At September 30, 2019, none of the investments listed are exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form.

Concentration of Credit Risk:

The District's investment policy does not specify limits on the amount the District may invest in any one issuer.

Interest Rate Risk:

The District's investment policy does not specifically address interest rate risk; however, the general investment policy is to apply the prudent-person rule: Investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and in general, avoid speculative investments. The District manages its exposure to declines in fair values by investing primarily in pooled investments that have a weighted average maturity of less than three months.

NOTE 3 CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended September 30, 2019:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Business-type Activities:				
Capital Assets, not being depreciated:				
Land	\$ 700,120	\$ -	\$ -	\$ 700,120
Total capital assets, not being depreciated	<u>700,120</u>	<u>-</u>	<u>-</u>	<u>700,120</u>
Capital Assets Being Depreciated:				
Canals	2,888,690	-	-	2,888,690
Ponds	1,245,537	-	-	1,245,537
Water control structures	672,531	-	-	672,531
Furniture and equipment	12,767	-	-	12,767
Total capital assets, being depreciated	<u>4,819,525</u>	<u>-</u>	<u>-</u>	<u>4,819,525</u>
Less accumulated depreciation for:				
Canals	(2,888,690)	-	-	(2,888,690)
Ponds	(1,223,937)	(3,600)	-	(1,227,537)
Water control structures	(634,347)	(5,395)	-	(639,742)
Furniture and equipment	(12,767)	-	-	(12,767)
Total accumulated depreciation, net	<u>(4,759,741)</u>	<u>(8,995)</u>	<u>-</u>	<u>(4,768,736)</u>
Total capital assets being depreciated, net	<u>59,784</u>	<u>(8,995)</u>	<u>-</u>	<u>50,789</u>
Business-type activities capital assets, net	<u>\$ 759,904</u>	<u>\$ (8,995)</u>	<u>\$ -</u>	<u>\$ 750,909</u>

NOTE 4 OPERATING LEASE

The District leases its facilities under an operating lease expiring September 30, 2021. The terms of the lease require monthly rent payments of \$1,082. Total rental expense under the operating lease was \$14,032 for the year ended September 30, 2019.

NOTE 5 DEFERRED COMPENSATION PLAN

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all employees, permits them to defer a portion of their compensation until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. The plan and its assets are managed by an outside party.

Because the Plan Assets are held in trust for the exclusive benefit of plan participants and their beneficiaries, the Plan is not accounted for in the District's financial statements.

NOTE 6 MANAGEMENT COMPANY

District Operations

The District has contracted with a management company ("GMS") to perform management services, which include financial and accounting services. Certain employees of GMS also serve as officers (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting and other administrative costs.

NOTE 7 RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. These risks are covered by commercial insurance from independent third parties. The District has not filed any claims under this commercial coverage during the last three years.

COMPLIANCE SECTION



934 North Magnolia Avenue, Suite 100
Orlando, Florida 32803
Tel. 407-843-5406
www.mcderritdavis.com

**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**

To the Board of Supervisors
Valencia Water Control District

We have audited, 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, the financial statements of the business-type activities of *Valencia Water Control District* (the "District") as of and for the year ended September 30, 2019, which collectively comprise the District's financial statements and have issued our report thereon dated May 26, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control over financial reporting 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 District'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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

McDiarmid Davis

Orlando, Florida
May 26, 2020



934 North Magnolia Avenue, Suite 100
Orlando, Florida 32803
Tel. 407-843-5406
www.mcdirmittdavis.com

MANAGEMENT COMMENTS

Board of Supervisors
Valencia Water Control District

We have audited the financial statements of *Valencia Water Control District* (the "District"), as of and for the fiscal year ended September 30, 2019, and have issued our report thereon dated May 26, 2020.

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 Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in these reports, which are dated May 26, 2020, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, require 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 such findings 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. This information has been disclosed in the notes to the financial statements.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires us to apply appropriate procedures and communicate the results of our determination as to whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the *District'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.

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

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate 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 note any such findings.

Purpose of this Letter

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

McDiarmid Davis

Orlando, Florida
May 26, 2020



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Orlando, Florida 32803
Tel. 407-843-5406
www.mcdermittdavis.com

**INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES**

To the Board of Supervisors
Valencia Water Control District

We have examined *the Valencia Water Control District's* (the "District") compliance with the requirements of Section 218.415, Florida Statutes, during the year ended September 30, 2019. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and, accordingly, included examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2019.

McDermitt Davis

Orlando, Florida
May 26, 2020

ANNUAL SUPERVISORS MEETING

AGENDA

2020 ANNUAL MEETING OF THE BOARD OF SUPERVISORS OF VALENCIA WATER CONTROL DISTRICT

JUNE 9, 2020

Item:

1. Call meeting to order
2. Administer Oath of Office to Newly Elected Supervisor
3. Election of President of Board of Supervisors
4. Appoint District Attorney (Presently Stephen F. Broome)
5. Appoint District Engineer (Presently David E. Mahler)
6. Appoint District Treasurer & Director (Presently George S. Flint)
7. Appoint District Deputy Treasurer (Presently Roy Miller)
8. Appoint District Secretary (Presently Stephen F. Broome)
9. Appoint District Deputy Secretaries (Presently William Ingle, Ed Neal and Debra Danton)
10. Approval of May 12, 2020 Minutes
11. General Fund Financial Reports
12. Engineer's Report
13. Attorney's Report
14. Director's Report
 - A. Ratification of Agreement with Gary's Grading, Inc. for Stormwater System Repair Services
 - B. Customer Call Log
15. Other Business
16. Adjournment

SECTION X

**MINUTES OF THE MONTHLY MEETING
OF THE BOARD OF SUPERVISORS
OF VALENCIA WATER CONTROL DISTRICT**

May 12, 2020

The monthly meeting of the Board of Supervisors of **VALENCIA WATER CONTROL DISTRICT** was held at 1:00 P.M. on Tuesday, May 12, 2020 via Zoom Video Conference. Present were Supervisors, Roy Miller, William Von Ingle, Ed Neal and Debra Donton. Also, in attendance were the following: Stephen F. Broome, District Attorney; George S. Flint, District Director; David Mahler, District Engineer; Stacie Vanderbilt, District Administrative Assistant; and Dan Brown, Sthern Environmental.

ITEM #1

Call Meeting to Order

Mr. Flint called the meeting to order at 1:01 PM and called the roll. A quorum was present. For purposes of the record, Mr. Flint stated that the meeting was being held telephonically via Zoom Video Conference pursuant to executive orders issued by the Governor due to the Covid-19 pandemic, waiving the physical quorum requirement and that the meeting was properly noticed with the Zoom information for the public.

ITEM #2

Public Comment Period

Mr. Flint noted there were no members of the public present on Zoom to provide public comment.

ITEM #3

Approval of March 10, 2020 Minutes

Mr. Flint asked if there are any comments, questions or deletions?

There being none,

On MOTION by Mr. Miller and seconded by Ms. Donton, with all in favor the minutes of the March 10, 2020 Monthly Meeting were approved, as presented.

ITEM #4

General Fund Financial Reports

Mr. Flint noted they collected 98% of on roll assessments and that revenues looked good and expenses were under budget. He asked the Board for any questions.

There being none,

The District's financial reports for the period ending 04/30/2020 were accepted as distributed.

ITEM #5

Engineer's Report

Shingle Creek Trail

Mr. Mahler stated that they were in the process of reviewing the Shingle Creek Trail project that had resurfaced. He stated that when the project was first introduced, the District was to deed land to Orange County before construction. However, it was discovered that the trail would block access to the District's property so the acting Director at that time, Bill Tew, requested that an access easement be granted. He stated that the County responded that they did not grant third party access easements and the project went dormant for more than a year. He stated that now the County has gotten an easement to the north so the trail will no longer be on District property but that the design still impedes access at the segment of the C-11 Canal. He stated that he issued comments to the County last week and was awaiting response.

Orange County Utilities Force Main

Mr. Mahler stated that Dan noticed while mowing along the C-1 Canal that the force main that runs across the canal had a hole in it. He noted that is considered an illicit discharge so he immediately notified Orange County Utilities and they sent someone out to put a repair clamp on it. He stated that he also recommended to Mr. Flint to grant them a temporary construction easement so that they can get in the area and have the pipe fully repaired as it will require heavy equipment. He stated that there is also a washout in that area that they were working on currently. He noted that DEP was notified as well of the illicit discharge previously mentioned per the District's NPDES requirement.

C-5 Canal

Mr. Mahler stated on the C-5 Canal by Sea World parking lot that the 501 structure had a large amount of sedimentation in it that they will work on getting cleaned out. A proposal will be brought back to the Board.

Annual Inspections

Mr. Mahler stated that Dan Brown did part of the annual inspections and submitted his findings and that he did his own inspections as well to get the annual report done for next month.

Mr. Mahler stated that during his inspections he noticed DOT had a couple of issues regarding a pipe off Central Florida Parkway and a pond of the C-11 canal that he notified them of to get rectified.

There were no questions from the Board.

ITEM #6

Attorney's Report

Mr. Broome stated that he met with Dave regarding the easement for the Shingle Creek Trail project.

ITEM #7

Budget for Fiscal Year 2021, Proof of Publication and Tax Levy Resolution

Mr. Flint stated that the budget was duly noticed for today and that there were no members of the public present. He stated that the budget was essentially the same as the proposed budget presented in March but noted that the Capital Projects listing was left out due to the delay with the annual inspections but that it will be added to the document next month. He stated that the assessments would remain the same as the previous year. He advised that the administrative expenses had gone down and the operating expenses remained about the same and that cash from the operating reserve was transferred into a Capital Reserve Fund so that any capital projects that are done will be drawn from that fund to make it clearer the fund balances.

Mr. Miller asked why the Janitorial line item went down to \$0.

Mr. Flint stated that the site office is not in use right now, other than storage, so certain services were scaled back. He stated the phone and Internet service was also terminated. He added that once the lease was up, a decision would need to be made on what to do with the records.

Mr. Ingle asked when the lease was up.

Mr. Flint stated September 2021.

On MOTION by Mr. Neal, seconded by Ms. Donton with all in favor, the Fiscal Year 2021 Budget was adopted.

ITEM #8

Director's Report

A. Call Log

Mr. Flint reviewed the Call Log with the Board. He reported that the Somerset HOA reported some residents using the ponds recreationally, so letters were sent out to both homes and no response was received. He reported that Deer Creek ponds were treated per a resident's request. He reported that another person seen fishing in the Waterview pond that was accessed by walking through resident's yards so a letter was sent to the individual's business and no response was received. He reported that a homeowner in Parkview Point called about erosion of the lake bank behind his home that he thought was related to an Orange County pipe being repaired. However, Dan reviewed the area and noted that due to wind and the water hitting the bank over time, it causes some of the land to drop off into the water but was not significant. Mr. Flint stated that the resident was informed that the area would continue to be monitored but no action would be taken at this time. Mr. Flint reported that a Windsor Walk resident called about the 3 ponds needing treatment and asked when mowing would commence. He stated that he had aquatic maintenance treat the ponds and that the mowing was done the day after the call.

Mr. Neal asked if the District has ever done anything with erosion control.

Mr. Flint stated not to his knowledge but that when items of that nature are reviewed, it's relative to the entire system and is prioritized accordingly. Brief discussion ensued.

ITEM #9**Other Business****A. Acknowledge Nominations**

Mr. Flint asked for nominations for the 5-year term of office.

Mr. Roy Miller appointed Mr. William Von Ingle to the 5-year term of office (currently held by William Von Ingle)

B. Appointment of Proxy Agent

Mr. Flint stated in the past Mr. Broome has served as Proxy Agent.

On MOTION by Ms. Donton, seconded by Mr. Ingle with all in favor, Mr. Steve Broome was appointed to serve as the Proxy Agent.

C. Establish Annual Landowners' Meeting

The Annual Landowners' meeting was set for Tuesday, June 9, 2020 at 1:00 PM via Zoom or at the Lake Ridge Village Clubhouse.

ITEM #10

Adjournment

On MOTION by Ms. Donton, seconded by Mr. Andrearczyk, with all in favor the meeting was adjourned at 1:28 p.m.

Stephen F. Broome, Secretary

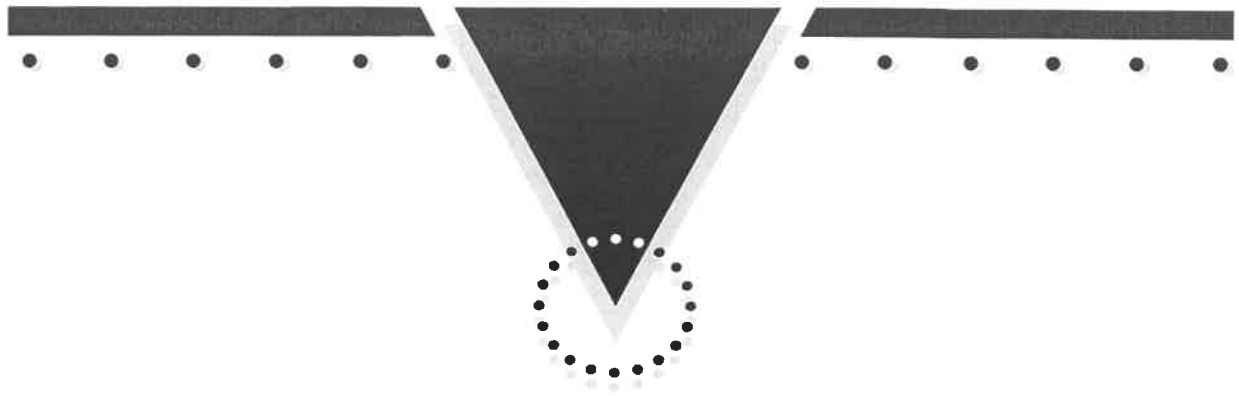
William Von Ingle

Ed Neal

Debra Donton

Roy Miller

SECTION XI



**Valencia
Water Control District**

**Unaudited Financial Reporting
May 31, 2020**



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VALENCIA
WATER CONTROL DISTRICT
BALANCE SHEET
May 31, 2020

General Fund	Capital Reserve Fund	Totals 2020
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ASSETS:

CURRENT ASSETS

OPERATING - SUNTRUST	\$673,041	---	\$673,041
CAPITAL RESERVE - SUNTRUST	---	\$100,485	\$100,485

INVESTMENTS

SBA - CAPITAL RESERVES	---	\$208,021	\$208,021
SBA - OPERATING RESERVES	\$52,481	---	\$52,481
PETTY CASH	\$100	---	\$100
TOTAL CURRENT ASSETS	\$725,623	\$308,506	\$1,034,129

FIXED ASSETS

LAND	\$700,120	---	\$700,120
STRUCTURES	\$672,531	---	\$672,531
CANALS	\$2,888,690	---	\$2,888,690
PONDS	\$1,245,537	---	\$1,245,537
EQUIPMENT & OFFICE FURNITURE	\$12,767	---	\$12,767
ACCUMULATED DEPRECIATION	(\$4,759,741)	---	(\$4,759,741)
TOTAL FIXED ASSETS	\$759,904	\$0	\$759,904

TOTAL ASSETS

\$1,485,527	\$308,506	\$1,794,033
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LIABILITIES:

ACCOUNTS PAYABLE	\$0	\$0	\$0
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FUND EQUITY:

FUND BALANCES:

UNASSIGNED	\$725,623	\$308,506	\$1,034,129
NET ASSETS CAPITALIZED	\$759,904	---	\$759,904

TOTAL LIABILITIES & FUND EQUITY

\$1,485,527	\$308,506	\$1,794,033
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VALENCIA

WATER CO NRO DISTRICT

GENERAL FUND

Statement of Revenues & Expenditures

For The Period Ending May 31, 2020

	ADOPTED BUDGET	PRORATED BUDGET THRU 5/31/20	ACTUAL THRU 5/31/20	VARIANCE	ACTUALS THRU 5/31/19
REVENUES:					
ASSESSMENTS - TAX ROLL	\$553,302	\$553,302	\$523,955	(\$29,347)	\$542,051
INTEREST	\$0	\$0	\$616	\$616	\$3,572
MISCELLANEOUS REVENUE	\$0	\$0	\$5	\$616	\$97
TOTAL REVENUES	\$553,302	\$553,302	\$524,575	(\$28,116)	\$545,719
EXPENDITURES:					
ADMINISTRATIVE:					
SUPERVISORS FEES	\$2,500	\$1,667	\$1,300	\$367	\$1,100
ENGINEERING	\$37,200	\$24,800	\$15,150	\$9,650	\$16,800
ATTORNEY	\$12,000	\$8,000	\$8,000	\$0	\$8,000
ANNUAL AUDIT	\$5,200	\$5,200	\$5,200	\$0	\$0
ASSESSMENT ROLL CERTIFICATION	\$2,500	\$2,500	\$2,500	\$0	\$2,500
MANAGEMENT FEES	\$48,800	\$32,533	\$32,533	(\$0)	\$32,533
WEBSITE ADMINISTRATION	\$600	\$400	\$400	\$0	\$400
INSURANCE	\$12,650	\$12,650	\$11,276	\$1,374	\$11,000
REPORT PREPARATION - NPDES	\$25,000	\$16,667	\$7,038	\$9,629	\$5,930
OFFICE LEASE	\$12,980	\$8,653	\$8,653	(\$0)	\$9,705
FREIGHT	\$200	\$133	\$0	\$133	\$0
PRINTING & BINDING	\$500	\$333	\$155	\$178	\$146
POSTAGE	\$500	\$333	\$156	\$178	\$129
TRAVEL PER DIEM	\$200	\$133	\$0	\$133	\$0
LEGAL ADVERTISING	\$1,200	\$800	\$355	\$445	\$503
BANK FEES	\$300	\$200	\$0	\$200	\$0
OTHER CURRENT CHARGES	\$400	\$267	\$110	\$156	\$102
OFFICE SUPPLIES	\$1,000	\$667	\$106	\$560	\$515
ELECTION FEES	\$2,800	\$1,867	\$0	\$1,867	\$3,085
MEETING RENTAL FEE	\$500	\$333	\$250	\$83	\$250
PROPERTY APPRAISER FEE	\$5,408	\$5,408	\$5,393	\$15	\$5,388
DUES, LICENSES & SUBSCRIPTIONS	\$2,150	\$2,150	\$1,675	\$475	\$1,175
TOTAL ADMINISTRATIVE	\$174,588	\$125,695	\$100,251	\$25,444	\$99,262

VALENCIA

WATER CO NRO DISTRICT

GENERAL FUND

Statement of Revenues & Expenditures

For The Period Ending May 31, 2020

	ADOPTED BUDGET	PRORATED BUDGET THRU 5/31/20	ACTUAL THRU 5/31/20	VARIANCE	ACTUALS THRU 5/31/19
<u>FIELD OPERATIONS:</u>					
<u>UTILITIES:</u>					
ELECTRIC	\$500	\$333	\$360	(\$27)	\$44
WATER & SEWER	\$500	\$333	\$230	\$103	\$198
INTERNET & TELEPHONE	\$1,800	\$1,200	\$433	\$767	\$1,092
<u>CONTRACTS:</u>					
AQUATIC WEED CONTROL	\$35,000	\$23,333	\$23,126	\$208	\$27,325
MOWING	\$85,000	\$56,667	\$34,606	\$22,061	\$43,384
WATER QUALITY MONITORING	\$20,214	\$13,476	\$11,519	\$1,958	\$11,519
JANITORIAL	\$2,000	\$1,333	\$917	\$416	\$1,048
<u>REPAIRS & MAINTENANCE:</u>					
CANAL & RETENTION POND MAINTENANCE	\$95,380	\$63,587	\$41,205	\$22,382	\$9,900
OFFICE	\$750	\$500	\$90	\$410	\$135
SECURITY GATES & SIGNS	\$750	\$500	\$0	\$500	\$0
<u>OTHER:</u>					
NPDES INSPECTION & FEES	\$6,000	\$4,000	\$1,875	\$2,125	\$1,875
OPERATING SUPPLIES	\$500	\$333	\$0	\$333	\$0
CONTINGENCY	\$500	\$333	\$0	\$333	\$0
TOTAL FIELD OPERATIONS	\$248,894	\$165,929	\$114,361	\$51,568	\$96,520
<u>OTHER USES</u>					
TRANSFER OUT - CAPITAL RESERVE (CY)	\$129,820	\$0	\$0	\$0	\$0
TRANSFER OUT - CAPITAL RESERVE (PY)	\$326,502	\$326,502	\$306,336	\$20,166	\$0
TOTAL OTHER USES	\$456,322	\$326,502	\$306,336	\$20,166	\$0
TOTAL EXPENDITURES	\$879,804	\$618,126	\$520,948	\$97,178	\$195,782
EXCESS REVENUES (EXPENDITURES)	(\$326,502)		\$3,627		\$349,938
FUND BALANCE - Beginning	\$326,502		\$1,481,900		\$1,270,716
FUND BALANCE - Ending	\$0		\$1,485,527		\$1,620,653

VALENCIA

WATER CONTROL DISTRICT

CAPITAL RESERVE FUND

Statement of Revenues & Expenditures

For The Period Ending May 31, 2020

REVENUES:

	ADOPTED BUDGET	PRORATED BUDGET THRU 5/31/20	ACTUAL THRU 5/31/20	VARIANCE	ACTUALS THRU 5/31/19
TRANSFER IN (CURRENT YEAR)	\$129,820	\$0	\$0	\$0	\$0
TRANSFER IN (PRIOR YEAR)	\$326,502	\$326,502	\$306,336	(\$20,166)	\$0
INTEREST	\$2,500	\$1,667	\$2,170	\$503	\$0
TOTAL REVENUES	\$458,822	\$328,169	\$308,506	(\$19,663)	\$0

EXPENDITURES:

EXPENDITURES

CAPITAL IMPROVEMENTS	\$90,000	\$60,000	\$0	\$60,000	\$0
TOTAL EXPENDITURES	\$90,000	\$60,000	\$0	\$60,000	\$0
EXCESS REVENUES (EXPENDITURES)	\$368,822		\$308,506		\$0
FUND BALANCE - Beginning	\$50,000		\$0		\$0
FUND BALANCE - Ending	\$418,822		\$308,506		\$0

VALENCIA Water Control District

REVENUES:	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
ASSESSMENTS - TAX ROLL	\$0	\$47,441	\$259,300	\$89,065	\$20,990	\$88,092	\$9,032	\$9,034	\$0	\$0	\$0	\$0	\$523,955
INTEREST	\$96	\$86	\$89	\$91	\$83	\$72	\$53	\$46	\$0	\$0	\$0	\$0	\$616
MISCELLANEOUS REVENUE	\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5
TOTAL REVENUES	196	\$47,527	\$259,389	\$89,156	\$21,079	\$88,164	\$9,084	\$9,081	\$0	\$0	\$0	\$0	\$524,575
EXPENDITURES:	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
ADMINISTRATIVE:													
SUPERVISORS FEES	\$200	\$200	\$0	\$250	\$200	\$250	\$0	\$200	\$0	\$0	\$0	\$0	\$1,300
ENGINEERING	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,550	\$0	\$0	\$0	\$0	\$0	\$15,150
ATTORNEY	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$0	\$0	\$0	\$8,000
ANNUAL AUDIT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,200	\$0	\$0	\$0	\$0	\$5,200
ASSESSMENT ROLL CERTIFICATION	\$2,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500
MANAGEMENT FEES	\$4,067	\$4,067	\$4,067	\$4,067	\$4,067	\$4,067	\$4,067	\$4,067	\$0	\$0	\$0	\$0	\$32,533
WEBSITE ADMINISTRATION	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$0	\$0	\$0	\$0	\$400
INSURANCE	\$11,276	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,276
REPORT PREPARATION - NPDES	\$0	\$2,293	\$1,230	\$1,350	\$1,025	\$555	\$585	\$0	\$0	\$0	\$0	\$0	\$7,038
OFFICE LEASE	\$1,082	\$1,082	\$1,082	\$1,082	\$1,082	\$1,082	\$1,082	\$1,082	\$0	\$0	\$0	\$0	\$8,653
FREIGHT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINTING & BINDING	\$0	\$44	\$31	\$2	\$24	\$29	\$25	\$2	\$0	\$0	\$0	\$0	\$155
POSTAGE	\$0	\$38	\$0	\$1	\$57	\$46	\$4	\$16	\$0	\$0	\$0	\$0	\$156
TRAVEL PER DIEM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LEGAL ADVERTISING	\$0	\$0	\$181	\$0	\$0	\$174	\$0	\$0	\$0	\$0	\$0	\$0	\$355
BANK FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER CURRENT CHARGES	\$0	\$0	\$110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$110
OFFICE SUPPLIES	\$0	\$21	\$20	\$0	\$23	\$21	\$20	\$1	\$0	\$0	\$0	\$0	\$106
ELECTION FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MEETING RENTAL FEE	\$50	\$50	\$0	\$50	\$50	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$250
PROPERTY APPRAISER FEE	\$5,393	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,393
DUES, LICENSES & SUBSCRIPTIONS	\$1,675	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,675
TOTAL ADMINISTRATIVE	\$29,392	\$10,933	\$9,874	\$9,952	\$9,678	\$9,423	\$9,383	\$11,617	\$0	\$0	\$0	\$0	\$100,251

VALENCIA Water Control District

FIELD OPERATIONS:	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
UTILITIES:													
ELECTRIC	\$95	\$68	\$48	\$20	\$27	\$19	\$35	\$38	\$0	\$0	\$0	\$0	\$360
WATER & SEWER	\$51	\$26	\$26	\$26	\$0	\$51	\$26	\$26	\$0	\$0	\$0	\$0	\$280
INTERNET & TELEPHONE	\$141	\$151	\$141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$433
CONTRACTS:													
AQUATIC WEED CONTROL	\$2,219	\$2,254	\$2,254	\$2,254	\$7,380	\$2,254	\$2,254	\$2,254	\$0	\$0	\$0	\$0	\$23,126
MOWING	\$13,196	\$3,796	\$0	\$0	\$987	\$0	\$12,830	\$3,796	\$0	\$0	\$0	\$0	\$34,606
WATER QUALITY MONITORING	\$1,646	\$1,646	\$1,646	\$1,646	\$1,646	\$1,646	\$1,646	\$0	\$0	\$0	\$0	\$0	\$11,519
JANITORIAL	\$131	\$131	\$131	\$131	\$131	\$131	\$131	\$0	\$0	\$0	\$0	\$0	\$917
REPAIRS & MAINTENANCE:													
CANAL & RETENTION POND MAINTENANCE	\$1,991	\$1,000	\$4,794	\$3,650	\$25,850	\$1,000	\$2,920	\$0	\$0	\$0	\$0	\$0	\$41,205
OFFICE	\$0	\$45	\$0	\$0	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$90
SECURITY GATES & SIGNS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER:													
NPDES INSPECTION & FEES	\$0	\$0	\$1,875	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,875
OPERATING SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CONTINGENCY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL FIELD OPERATIONS	\$19,469	\$9,116	\$10,915	\$7,727	\$35,066	\$5,111	\$19,842	\$5,115	\$0	\$0	\$0	\$0	\$114,361
OTHER USES:													
TRANSFER OUT - CAPITAL RESERVE (CY)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRANSFER OUT - CAPITAL RESERVE (FY)	\$306,336	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$306,336
TOTAL OTHER USES	\$306,336	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$306,336
TOTAL EXPENDITURES	\$355,197	\$20,049	\$20,790	\$17,678	\$45,744	\$14,534	\$29,225	\$17,731	\$0	\$0	\$0	\$0	\$520,948
EXCESS REVENUES (EXPENDITURES)	(\$355,101)	\$27,478	\$238,600	\$71,478	(\$24,665)	\$74,630	(\$20,141)	(\$8,651)	\$0	\$0	\$0	\$0	\$5,627

**VALENCIA
WATER CONTROL DISTRICT**

SPECIAL ASSESSMENT RECEIPTS - FY2020

TAX COLLECTOR

Gross Assessments \$ 582,328 \$ 582,328
Net Assessments \$ 553,212 \$ 553,212

Date Received	Dist.#	Gross Assessments Received	Discounts/ Penalties	Commissions Paid	Interest Income	Net Amount Received	General Fund 100.00%	Total 100%
11/7/19	ACH	\$ 2,551.83	\$ 126.55	\$ 24.25	\$ -	\$ 2,401.03	\$ 2,401.03	\$ 2,401.03
11/14/19	ACH	\$ 12,138.65	\$ 485.20	\$ 116.53	\$ -	\$ 11,536.92	\$ 11,536.92	\$ 11,536.92
11/21/19	ACH	\$ 35,250.96	\$ 1,409.75	\$ 338.41	\$ -	\$ 33,502.80	\$ 33,502.80	\$ 33,502.80
12/5/19	ACH	\$ 64,940.15	\$ 2,595.93	\$ 623.44	\$ -	\$ 61,720.78	\$ 61,720.78	\$ 61,720.78
12/12/19	ACH	\$ 157,506.77	\$ 6,299.73	\$ 1,512.07	\$ 115.57	\$ 149,810.54	\$ 149,810.54	\$ 149,810.54
12/19/19	ACH	\$ 50,261.84	\$ 2,010.29	\$ 482.52	\$ -	\$ 47,769.03	\$ 47,769.03	\$ 47,769.03
1/9/20	ACH	\$ 93,711.91	\$ 3,747.26	\$ 899.65	\$ -	\$ 89,065.00	\$ 89,065.00	\$ 89,065.00
2/13/20	ACH	\$ 22,085.68	\$ 883.22	\$ 212.02	\$ -	\$ 20,990.44	\$ 20,990.44	\$ 20,990.44
3/12/20	ACH	\$ 28,376.87	\$ 1,129.55	\$ 272.47	\$ 837.36	\$ 27,812.21	\$ 27,812.21	\$ 27,812.21
3/19/20	ACH	\$ 63,996.68	\$ 2,097.90	\$ 618.99	\$ -	\$ 61,279.79	\$ 61,279.79	\$ 61,279.79
4/9/20	ACH	\$ 9,313.12	\$ 190.30	\$ 91.23	\$ -	\$ 9,031.59	\$ 9,031.59	\$ 9,031.59
5/14/20	ACH	\$ 9,223.06	\$ 97.33	\$ 91.26	\$ -	\$ 9,034.47	\$ 9,034.47	\$ 9,034.47
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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Totals		\$ 549,357.52	\$ 21,073.01	\$ 5,282.84	\$ 952.93	\$ 523,954.60	\$ 523,954.60	\$ 523,954.60

SECTION XIV

SECTION A

**AGREEMENT FOR THE PROVISION OF STORMWATER SYSTEM REPAIR
SERVICES BETWEEN VALENCIA WATER CONTROL DISTRICT AND GARY'S
GRADING, INC.**

This Agreement (the "Agreement") is made and entered into this ____ day of May, 2020, by and between the following parties:

Valencia Water Control District, a local unit of special-purpose government established pursuant to Chapter 298, *Florida Statutes*, being situated in Orange County, Florida, and whose mailing address is 219 East Livingston Street, Orlando, Florida 32801 (the "District"); and

Gary's Grading, Inc. a Florida corporation whose address is P.O. Box 700507, St. Cloud, FL 34770 (the "Contractor").

RECITALS

WHEREAS, the District was established for the purpose of planning, financing, constructing, operating and/or maintaining drainage systems; and

WHEREAS, the District has a need to retain an independent contractor to provide the labor and materials necessary to repair a portion of the District's stormwater system as described herein in the attached **Exhibit A**, which is incorporated herein by reference (the "Services"); and

WHEREAS, Contractor represents that it is licensed, qualified and capable of providing the Services, and desires to contract with the District to do so in accordance with the terms of this Agreement; and

WHEREAS, the District and Contractor warrant and agree that they have all right, power and authority to enter into and be bound by this Agreement.

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

SECTION 1. RECITALS. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Agreement.

SECTION 2. DESCRIPTION OF WORK AND SERVICES.

- A.** The Contractor agrees to provide the labor, tools and materials necessary for the provision of the Services, including clean-up of the District's property upon the conclusion of same, all in accordance with the terms of this Agreement and the attached **Exhibit A**.

- B. Contractor shall be solely responsible for the means, manner and methods by which its duties, obligations and responsibilities are met to the satisfaction of the District and in accordance with this Agreement. While providing the Services identified in this Agreement, the Contractor shall assign such staff as may be required, and such staff shall be responsible for coordinating, expediting, and controlling all aspects to assure completion of the Services. Contractor shall use industry best practices and procedures when carrying out the Services.
- C. This Agreement grants to Contractor the right to enter the lands that are subject to this Agreement, for those purposes described in this Agreement, and Contractor hereby agrees to comply with all applicable laws, rules, ordinances and regulations affecting the provision of the Services.
- D. The Contractor shall report directly to the District Director or his designee. Contractor shall use all due care to protect the property of the District, its residents and landowners from damage and shall repair any damage resulting from Contractor's activities and work within twenty-four (24) hours.

SECTION 3. COMPENSATION; TERM.

- A. As compensation for completion of the Services, excluding the procurement of any necessary governmental and/or regulatory permits that are required to complete the Services, the District agrees to pay the Contractor in accordance with the amounts indicated in Exhibit B. The Contractor shall invoice the District upon completion of the Services and the District shall remit payment to the Contractor within thirty (30) days of receipt of such an invoice, or within such earlier time as provided by the Prompt Payment Act.
- B. If the District should desire additional work or services not provided in **Exhibit A**, the Contractor agrees to negotiate in good faith to undertake such additional work or services. Upon successful negotiations, the parties shall agree in writing to a work order, addendum, addenda, or change order to this Agreement, and the Contractor shall perform such additional work or services as if described and delineated in this Agreement.
- C. The District may require, as a condition precedent to making any payment to the Contractor, that all subcontractors, material men, suppliers or laborers be paid and require evidence, in the form of Lien Releases or partial Waivers of Lien, to be submitted to the District by those subcontractors, material men, suppliers or laborers, and further require that the Contractor provide an Affidavit relating to the payment of said indebtedness. Further, the District shall have the right to require, as a condition precedent to making any payment, evidence from the Contractor, in a form satisfactory to the District, that any indebtedness of the Contractor, as to services to the District, has been paid and that the Contractor has met all of the obligations with regard to the withholding and payment of taxes, Social Security payments, Workmen's Compensation, Unemployment Compensation contributions, and similar payroll deductions from the wages of employees.

SECTION 4. WARRANTY. The Contractor warrants to the District that all materials furnished under this Agreement shall be new, and that all services and materials shall be of good quality, free from faults and defects. In addition to all manufacturer warranties for materials purchased for purposes of this Agreement, the Services, including labor and materials, provided by the Contractor pursuant to this Agreement shall be warranted for ninety (90) days from the date of the final acceptance of the Services by the District.

SECTION 5. TERMINATION. The District agrees that the Contractor may terminate this Agreement for cause by providing fifteen (15) days written notice of termination to the District; provided, however, that the District shall be provided a reasonable opportunity to cure any failure under this Agreement. The Contractor agrees that the District may terminate this Agreement immediately for cause by providing written notice of termination to the Contractor. The District shall provide fifteen (15) days written notice of termination without cause. Upon any termination of this Agreement, and as the Contractor's sole and exclusive remedy for any termination hereunder, the Contractor shall be entitled to payment for all Services rendered up until the effective termination of this Agreement, subject to whatever claims or off-sets the District may have against the Contractor.

SECTION 6. INSURANCE.

- A. The Contractor shall, at its own expense, maintain insurance during the performance of the Services under this Agreement, with limits of liability not less than the following:

Workers Compensation	statutory
General Liability	
<i>Bodily Injury (including contractual)</i>	\$1,000,000/\$2,000,000
<i>Property Damage (including contractual)</i>	\$1,000,000/\$2,000,000
Automobile Liability (if applicable)	
<i>Bodily Injury and Property Damage</i>	\$1,000,000

- B. The District, its staff, consultants and supervisors shall be named as an additional insured. The Contractor shall furnish the District with the Certificate of Insurance evidencing compliance with this requirement. No certificate shall be acceptable to the District unless it provides that any change or termination within the policy periods of the insurance coverages, as certified, shall not be effective within thirty (30) days of prior written notice to the District. Insurance coverage shall be from a reputable insurance carrier, licensed to conduct business in the State of Florida, and such carrier shall have a Best's Insurance Reports rating of at least A-VII.
- C. If the Contractor fails to have secured and maintained the required insurance, the District has the right (without any obligation to do so, however), to secure such required insurance in which event, the Contractor shall pay the cost for that required insurance and shall furnish, upon demand, all information that may be required in connection with the

District's obtaining the required insurance.

SECTION 7. INDEMNIFICATION.

- A. Contractor, its employees, agents and subcontractors shall defend, hold harmless and indemnify the District and its supervisors, officers, staff, representatives and agents against any claims, damages, liabilities, losses and costs, including, but not limited to, reasonable attorneys' fees, to the extent caused by the acts or omissions of Contractor, and other persons employed or utilized by Contractor in the performance of this Agreement or the Services performed hereunder up to the amount of One Million Dollars (\$1,000,000.00). By executing this Agreement, Contractor agrees such indemnification amount bears a reasonable commercial relationship to the Agreement.
- B. Obligations under this section shall include the payment of all settlements, judgments, damages, liquidated damages, penalties, forfeitures, back pay awards, court costs, arbitration and/or mediation costs, litigation expenses, attorney fees, paralegal fees and expert witness fees (incurred in court, out of court, on appeal, or in bankruptcy proceedings) as ordered.

SECTION 8. COMPLIANCE WITH GOVERNMENTAL REGULATION. The Contractor shall keep, observe, and perform all requirements of applicable local, state, and federal laws, rules, regulations, or ordinances. If the Contractor fails to notify the District in writing within five (5) days of the receipt of any notice, order, required to comply notice, or a report of a violation or an alleged violation, made by any local, state, or federal governmental body or agency or subdivision thereof with respect to the services being rendered under this Agreement or any action of the Contractor or any of its agents, servants, employees, or materialmen, or with respect to terms, wages, hours, conditions of employment, safety appliances, or any other requirements applicable to provision of services, or fails to comply with any requirement of such agency within five (5) days after receipt of any such notice, order, request to comply notice, or report of a violation or an alleged violation, the District may terminate this Agreement, such termination to be effective immediately upon the giving of notice of termination.

SECTION 9. LIENS AND CLAIMS. The Contractor shall promptly and properly pay for all labor employed, materials purchased, and equipment hired by it to perform under this Agreement. The Contractor shall keep the District's property free from any materialmen's or mechanic's liens and claims or notices in respect to such liens and claims, which arise by reason of the Contractor's performance under this Agreement, and the Contractor shall immediately discharge any such claim or lien. In the event that the Contractor does not pay or satisfy such claim or lien within three (3) business days after the filing of notice thereof, the District, in addition to any and all other remedies available under this Agreement, may terminate this Agreement to be effective immediately upon the giving of notice of termination.

SECTION 10. LIMITATIONS ON GOVERNMENTAL LIABILITY. Nothing in this Agreement shall be deemed as a waiver of the District's sovereign immunity or the District's limits of liability as set forth in Section 768.28, *Florida Statutes* or other law, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim

which would otherwise be barred under such limitations of liability or by operation of law.

SECTION 11. NO THIRD PARTY BENEFICIARIES. This Agreement is solely for the benefit of the formal parties hereto and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party hereto. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the parties hereto any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations, covenants and conditions herein contained shall inure to the sole benefit of and shall be binding upon the parties hereto and their respective representatives, successors and assigns.

SECTION 12. INDEPENDENT CONTRACTOR. In all matters relating to this Agreement, the Contractor shall be acting as an independent contractor. Neither the Contractor nor employees of the Contractor, if there are any, are employees of the District under the meaning or application of any Federal or State Unemployment or Insurance Laws or Old Age Laws or otherwise. The Contractor agrees to assume all liabilities or obligations imposed by any one or more of such laws with respect to employees of the Contractor, if there are any, in the performance of this Agreement. The Contractor shall not have any authority to assume or create any obligation, express or implied, on behalf of the District and the Contractor shall have no authority to represent the District as an agent, employee, or in any other capacity, unless otherwise set forth in this Agreement.

SECTION 13. FINAL AGREEMENT. This instrument shall constitute the final and complete expression between the District and Contractor relating to the subject matter of this Agreement.

SECTION 14. AMENDMENTS. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both the District and Contractor.

SECTION 15. AUTHORIZATION. The execution of this Agreement has been duly authorized by the appropriate body or official of the District and Contractor, both the District and Contractor have complied with all the requirements of law, and both the District and Contractor have full power and authority to comply with the terms and provisions of this Agreement.

SECTION 16. NOTICES. All notices, requests, consents and other communications under this Agreement ("Notices") shall be in writing and shall be hand delivered, mailed by First Class Mail, postage prepaid, or sent overnight delivery service, to the parties, as follows:

A. If to District: Valencia Water Control District
219 East Livingston Street
Orlando, Florida 32801
Attn: District Director

With a copy to: Stephen Broome, District Counsel
920 ½ Delaney Ave (mailing P.O. Box 560185)

Orlando, FL 32806

B. If to the Contractor: Gary's Grading, Inc.
P.O. Box 700507
St. Cloud, FL 34770

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

SECTION 17. ENFORCEMENT OF AGREEMENT. In the event that either the District or Contractor is required to enforce this Agreement by court proceedings or otherwise, then the substantially prevailing party shall be entitled to recover all fees and costs incurred, including reasonable attorneys fees, paralegal fees, expert witness fees, and costs for trial, alternative dispute resolution, or appellate proceedings.

SECTION 18. CONTROLLING LAW AND VENUE. This Agreement and the provisions contained in this Agreement shall be construed, interpreted, and controlled according to the laws of the State of Florida. Venue shall be in Sarasota County, Florida.

SECTION 19. PUBLIC RECORDS. Contractor understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Contractor agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, *Florida Statutes*. Contractor acknowledges that the designated public records custodian for the District is **George Flint** ("Public Records Custodian"). Among other requirements and to the extent applicable by law, the Contractor shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes*; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if the Contractor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Contractor's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by the Contractor, the Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records

disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

If the Contractor has any questions regarding the application of Chapter 119, *Florida Statutes*, to the Contractor's duty to provide public records relating to this Agreement, please contact the District's Custodian of Public Records, George Flint by phone at (407) 841-5524, by email at gflint@gmscfl.com, or by mail at 219 East Livingston Street, Orlando, Florida 32801.

SECTION 20. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable.

SECTION 21. HEADINGS FOR CONVENIENCE ONLY. The descriptive headings in this Agreement are for convenience only and shall neither control nor affect the meaning or construction of any of the provisions of this Agreement.

SECTION 22. COUNTERPARTS. This Agreement may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute, but one and the same instrument.

SECTION 23. NEGOTIATION AT ARM'S LENGTH. This Agreement has been negotiated fully between the parties as an arm's length transaction. The parties participated fully in the preparation of this Agreement and received the advice of counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, all parties are deemed to have drafted, chosen and selected the language, and the doubtful language will not be interpreted or construed against any party.

SECTION 24. ASSIGNMENT. Neither party may assign this Agreement or any monies to become due hereunder without the prior written approval of the other party.

[SIGNATURES ON NEXT PAGE]

IN WITNESS WHEREOF, the parties hereto have signed this Agreement to be effective on the day and year first written above.

WITNESS:

VALENCIA WATER CONTROL DISTRICT

By: _____

District Director

WITNESS:

GARY'S GRADING, INC.

By: Samantha

By: Burke Lamar Chisholm III
Its: Vice President

Exhibit A: Plans and Specifications

Exhibit B: Proposal

EXHIBIT A

SCOPE OF WORK ITEMS

The following work items are the minimum tasks to be included in pricing. The contractor will be required to include all items necessary for the proper removal of the sedimentation and restoration of the area. See the attached figure that depicts the two areas of sedimentation removal.

1. Installation and maintenance of all stormwater pollution prevention measures which includes but is not limited to silt fencing and turbidity barriers, street sweeping or other measures as necessary to meet SWPP requirements.
2. All MOT measures for ingress/egress to Sea World Roadway
3. Tree removals for area north of Central Florida Parkway that are necessary to access the canal
4. Fencing and guardrail removal and replacement may be required to access the east side of the north work area.
5. Access to the west side of the north work area can be through the temporary parking area of Sea World
6. Excavated material to be used to reshape the existing banks along the C5 canal. It is anticipated that there will be excess material on the north side that will need to be transported to the south side of Central Florida Parkway so that it can be spread there.
7. All disturbed areas to be restored to original conditions or better. All canal banks to be sodded with Bahia sod

If you would like to setup a site visit and go through the work items and available areas, please let us know.

Courtesy Rick Singh, CFA, Orange County Property Appraiser

Red Boxes show the two areas of sedimentation that need to be cleaned. Excavated materials can be placed areas shown in green as well as south of the control structure.

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Park Services Recycling

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SECTION B

Customer Call Log -Valencia Water Control District								
Date	Name	Subdivision	Address	Phone	Issue	Pond/Canal Name	Resolution	Date Resolved
5/14/20	Richardao Bao	Deer Creek	5244 Deer Creek Drive		Pond behind home needed treatment. HOA referred him to District.	Deer Creek HOA Pond	Stacie V. notified HOA manager that the pond was not owned by the District nor connected to the stormwater system so the HOA is responsible for maintenance. Manager called resident back.	5/19/20
5/18/20	Milton Jones	Somerset	5334 Seaton Hall Lane	407-238-1830	Pond needing treatment, there were lily pads and grass showing due to the water level being lower.	Somerset Pond 2	Staff reviewed area and noted pond was in good shape and that the lilies were beneficial and only treated periodically. Treatment held off.	5/20/20
5/19/20	Rick Morrow	Parkview Point	5822 Plum Pudding Court	407-797-4090	Followed up on neighbor's call (Mr. Cook) that erosion on pond has caused land loss at his home.	Parkview Point Pond	Stacie V. called resident and informed him that area had previously been reviewed by staff and that it would continue to be monitored but no action was being taken at this point. Also, that his land was not affected, only the District's. He was disappointed that there was no timeline of fixing the area and expressed he would have his land reviewed on his own.	5/20/20
6/3/20	Ingrid Vesperman	Greenbriar		321-945-0124	Canal has erosion by the bridge due to the drain	C-10 Canal	Stacie V. reported to staff to review the area.	6/4/20