

*Valencia Water
Control District*

Agenda

June 14, 2022

VALENCIA WATER CONTROL DISTRICT

NOTICE OF 2022 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 14, 2022 at 1:00 P.M. in the Lake Ridge Village Clubhouse, 10630 Larissa Street, Williamsburg Subdivision, Orlando, Florida. The Annual Supervisors Meeting will follow. Attached are Agendas for the meetings.



George S. Flint, District Director

DIRECTIONS TO MEETING:

From Orlando go West on I-4 to the Beach Line Expressway (528); go east past International Drive to Orangewood Blvd.; Go South on Orangewood Blvd., through 4-way stop at Gateway, turn left on Larissa Street. Proceed to Lake Ridge Village Clubhouse (on right).

DISTRIBUTION

Roy Miller; William Ingle; Ed Neal; Debra Donton; Brian Andrelczyk; 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

53rd ANNUAL MEETING OF ALL LANDOWNERS WITHIN VALENCIA WATER CONTROL DISTRICT

June 14, 2022
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 8, 2021 Annual Landowners' Meeting
4. Accept any nominations from the floor to fill the expiring Supervisors' positions:
 - 5-year term, 2022 to 2027, other than Roy Miller
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)
10. Other business or concerns of Landowners within the District
11. Adjournment of Meeting of Landowners

SECTION II

Orlando Sentinel

MEDIA GROUP

Published Daily
ORANGE County, Florida

Sold To:

Valencia Water Control District - CU00121643
219 E. Livingston Street
Orlando, FL 32801

Bill To:

Valencia Water Control District - CU00121643
219 E. Livingston Street
Orlando, FL 32801

**State Of Florida
County Of Orange**

Before the undersigned authority personally appeared
Rose Williams, who on oath says that he or she is a duly authorized
representative of the ORLANDO SENTINEL, a DAILY newspaper
published in ORANGE County, Florida; that the attached copy of
advertisement, being a Legal Notice in:

The matter of 11150-Public Hearing Notice
Was published in said newspaper by print in the issues of, or by publication
on the newspaper's website, if authorized on May 24, 2022; May 31, 2022.

Affiant further says that the newspaper complies with all legal requirements
for publication in Chapter 50, Florida Statutes.



Rose Williams

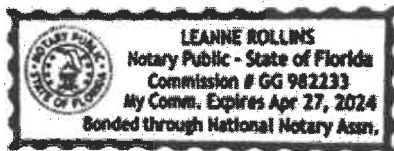
Signature of Affiant

Name of Affiant

Sworn to and subscribed before me on this 1 day of June, 2022,
by above Affiant, who is personally known to me (X) or who has produced identification ().



Signature of Notary Public



Name of Notary, Typed, Printed, or Stamped

7216452

**IN THE CIRCUIT COURT, NINTH JUDICIAL
CIRCUIT, IN AND FOR DRANGE 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 14, 2022 at 1:00 P.M. at the Lake Ridge Village Clubhouse, 10630 Larissa Street, Williamsburg, Orlando, Florida 32821, 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.

"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, any person requiring special accommodations at this meeting because of disability or physical impairment should contact the District Office at (407) 841-5524 x 101, at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service, 1-800-955-8770, for aid in contacting the District Office."

DATED this 20th day of May, 2022
Tiffany Moore Russell, Clerk of the
Circuit Court

7216452

5/24, 5/31/2022

7216452

SECTION III

**MINUTES OF THE 2021 ANNUAL MEETING OF ALL
LANDOWNERS WITHIN VALENCIA WATER CONTROL DISTRICT**

June 8, 2021

The Annual Meeting of the Landowners of **VALENCIA WATER CONTROL DISTRICT** was held at 1:00 P.M. on Tuesday, June 8, 2021 at the Lake Ridge Village Clubhouse, 10630 Larissa Street, Orlando, Florida. Present were Supervisors William Von Ingle, Roy Miller, Brian Andrelczyk and Debra Donton. 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; Dan Brown, Sthern Environmental.

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 9, 2020 Annual Landowners' Meeting**

Mr. Flint stated that the next item was the approval of the minutes of the June 9, 2020 annual landowners' meeting. He asked if there were any questions, additions or deletions.

There being none,

On MOTION by Ms. Donton, seconded by Mr. Miller, with all in favor the minutes of the June 9, 2020 Annual Landowners' Meeting were approved, as presented.
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ITEM #4 **Accept any Nominations from the Floor to Fill the Expiring Supervisors' Positions**

- **5 Year Term, 2021 to 2026, other than Brian Andrelczyk**

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 other landowners were present to cast votes in person.

ITEM #6 **Tabulate Total of Votes Cast in Person and by Proxy**

Mr. Broome stated there were 457 votes for Brian Andrelczyk.

Brian Andrelczyk was elected to the 2021 to 2026 term of the Board of Supervisors.

Mr. Broome stated that there were 373 votes for compensation.

The Board members would receive compensation of \$50.00 per meeting attendance.

ITEM #7 **Annual Report of District Engineer**

Mr. Mahler stated he just completed inspections. The final report is still in process and will be presented at the next meeting.

ITEM #8 **Annual Report of the District Legal Affairs**

Mr. Broome stated that legal work consisted of meeting attendance and vocational issues with the District Director. He added that there was no pending or threatened litigation.

ITEM #9 **Annual Report of the Treasurer**

Mr. Flint stated the District's assets exceeded the expenses this year. Total cash was \$493,392. The District ended the year with a negative net due to major repairs in 2020 based on capital projects. He added that the Management Letter notes there were no adverse findings of concern that were reported and the audit is clean.

ITEM #10 **Other Business or Concerns of Landowners Within the District**

There being none,

ITEM #11 **Adjournment of Meeting of Landowners**

The meeting was adjourned at 1:10 PM.

Stephen F. Broome, Secretary

William Von Ingle

Ed Neal

Debra Donton

Roy Miller

Brian Andrelczyk

SECTION VII



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

Memo

Date: June 14, 2022
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:

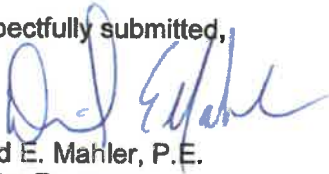
This is to serve as the Chief Engineer's Annual Report to the Board of Supervisors as required under Chapter 298, Florida Statutes. As such, this report serves as a brief summary of the activities of the Engineer from June 2021, to date. This report is for submission to the Board of Supervisors at the July 2022 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 2021/22 is attached. All three locations had several months that had a high value for Total Solids. This is due to the lab using a different unit of measurement for this parameter. We were not able to convert it to the units of the other months as we did not have the volume of the sample collected to be able to convert it. With all of the other months having low values, we were not concerned with the information as reported.
- 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. Also prepared a report on the district ponds to evaluate their condition and necessary repairs.

- 5) The Engineer prepared for and attended all regular board meetings of the District.
- 6) Mr. George Flint, Mr. Dan Brown and myself conducted the annual inspection of the District's facilities on March 29, 2022 to determine 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 "David E. Mahler".

David E. Mahler, P.E.
District Engineer

Attachments:



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

www.cphengineers.com

Memo

Date:
To: Board of Directors
Organization: Valencia Water Control District
From: David E. Mahler, P.E., District Engineer
Re: Annual Inspection by District Engineer – March 29, 2022
CPH Job No.: 6816.07

The annual inspection was performed on Tuesday March 29, 2022. Present for this inspection were George Flint, Dan Brown and myself. The annual inspection for 2022 is comprised of the inspection date noted above conducted throughout the District. On March 29th we 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, and to discuss issues related to the condition and maintenance of the system. The weather was clear. For the 2022 inspections, a total of 45,670 lineal feet of canals were inspected. In addition to the canals, we also inspected 18 ponds that are owned and maintained by the District. The following sites were visited, and the conditions of the facilities are described below. One thing that was noted in many areas is that the vegetation along our property lines is continually becoming overgrown. Several of the worse areas have been maintained, but the vegetation seems to be coming back faster than in the past. The District may want to consider either adding these services to the mowing contract or solicit bids as a separate maintenance contract in the future.

C-1 Canal

The northwest end of the C1, canal where the storm pipe enters off of Central Florida Parkway is starting to show signs of settlement again. Due to the depth of the line, it may be difficult to excavate the line for a repair, so it may need to be lined. The remainder of the C1 was in generally good condition.

The wetland outfall structure east of International Drive is failing and needs to be replaced. We are working on finding the original design criteria for that structure in order to size a new structure.

The S-101 and S-102 are in generally good condition. The main headwalls have minor leaking at several of the joints.

C-3 Canal

The canal is generally in good condition, the southwest end across from the outfall weir still has a large amount of vegetation covering a majority of the area of the canal. It is being sprayed along the outer perimeter which is clear.

The overflow structure is doing fine.

C-4 Canal

The canal itself is in good condition. The water level control structure is still functioning well. The outfall of the Double Tree property was repaired and appears to be functioning well. The vegetation in the Sea World pond at the west end of the C-4 canal still needs to be cleaned.

C-5 Canal and S501

The C-5 Canal appeared to be in good general condition. We did look at section of the canal along the Sea World property that were visible from the road and did not see any issues. Sea World did notify us of a problem along the C-5 earlier in the year and that erosion problem was repaired. The area of the repair appears to be doing fine.

At the intersection of International Drive and Sea Harbor Drive across from where the County pipe enters the canal, the pipe and mitered end section from the wetlands into the canal is failing and in need of repair. We will attempt to contact the property owner to inform them of the need to correct the problem on their outfall.

At the south end of the C-5, the area around the wetland outfall is showing signs of soils migration due to a high water table. The banks and driving area are getting lower causing the area to stay wet causing problems for access and mowing in the area. A proposal has been received from Sthern Environmental to repair this area.

On the downstream side of the S501 structure there is a void developing under the ditch bank paving on the east side that needs to be filled in so that the ditch bank paving does not fail.

The S501 structure looked in good condition. We are continuing to monitor the condition and operation of the gate. The other support arm made need to be repaired similar to the repairs made the previous year.

C-6 Canal and S-601

The C-6 Canal is in generally good condition. There is erosion occurring east of the S-601 structure on the north bank under the ditch bank paving that will need to be repaired.

The water hyacinths in the canal come and go based on the wind and flow patterns of the canal. However, the grass that is growing in the canal on the east side of the S-601 should be sprayed.

Structure S-601 is in good condition.

S-901 Structure

This canal towards Area 1 pond is in good condition.

Structure S-901 is in good condition.

The overflow weir from the C-10 to the Area 1 pond, west of Gifford Blvd, still needs to have repairs made by filling the void under the structure with grout or foam filler.

C-10 Canal

The C-10 is for the most part in fair to good condition. There are several areas west of Orangewood Blvd. that need to be repaired and sections of the canal on the south side of this section of the canal are not passable due to vegetation growth.

At the west end of the canal behind 10157 Mason Dixon there is a depressional area/hole forming that is not in line with the county storm line. This hole/depression will need to be investigated and filled. And the area of the drivable area is wet. The source of the water in this area needs to be investigated.

The area on the south bank of the canal immediately east of Orangewood where erosion has been occurring has now progressed such that there is no longer access for mowing or inspections. This area will need to be repaired. The areas to the east on the south bank that are showing signs of erosion, but have not really changed from last year's inspection so we will continue to monitor the area and perform any repairs as needed in the future.

The area of the canal bank on the north side opposite of the Tract F outfall is continuing to show signs of erosion. This area will need to have some type of bank erosion protection measures installed to prevent continued erosion from occurring. Also, at the northeast corner of Tract F, water is continually running from the swale that runs along the rear of the homes. The water appears to be starting at the rear east corner of 10121 Matchlock Drive as the swale east of this property is dry. The area along the rear of 10121 Matchlock Drive is heavily vegetated with bamboo that covers the swale and is gradually encroaching into VWCD property. The bamboo will need to be removed and the swale area cleaned to determine the source of the water.

The area behind the District office still shows signs of erosion; however, it has not 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.

C-11 Canal

The Canal is generally in good condition.

There is still minimal flow coming into the canal from the north at Orange Blossom Trail. There is still a significant amount trash and sediment that comes into the canal from offsite and we need to continuously clean up the trash and debris so that it does not continue down the canal. The mitered end section from the FDOT pond approximately 1,240 lineal feet west of OBT has not yet been repaired by FDOT.

The bank erosion occurring just north of Taft Vineland Road and the S-1102 structure is continuing to worsen and should be repaired so that suitable access for mowing is maintained. Further down the canal to the west, sediment is continuing to buildup in the canal just west of where the flow from Orlando Central Park comes into the C-11. This sedimentation will need to be removed from the canal.

The area along the west bank of the canal still has erosion issues coming off John Young Parkway. This area has continued to get worse and is now resulting in the area not being able to be mowed. We will need to rework our banks along the west side of the canal so that they are not the "low" spot for the drainage to continue washing over the banks. The water is supposed to travel to the drainage structures along the roadway and enter our canal through those systems.

The S-1101 & S-1102 structures are in good condition. There is some bank erosion occurring

on the southwest side of the canal at the S-1101 structure that will need to be repaired. Also, due to normal wear on the structures, the concrete is showing signs of degradation of the cement surfaces below the typical water line. These structures should be coated with a protective coating, similar to the coatings used on other Amil gate structures

C-12 Canal

The Canal is generally in good condition. There is a washout occurring under the fabricform adjacent to John Young Parkway where the County has a force main crossing the C-12. The County has been notified of this. CPH under our continuing contract with Orange County Utilities is currently working on a design to replace the aerial crossing of the canal. The washout will be corrected with the force main replacement. The other washout that is occurring on the south bank of the C-12 just east of the County FM crossing would also be repaired with the new alignment of the FM. Also in this area, the water control structures are missing the level control boards.

The vegetation behind the apartments along the west end of the canal is becoming overgrown and will need to be cut back. There is an area along the north bank where the soils are saturated and causing problems for the mowers to mow and maintain the area. We will need to install underdrains and reshape the bank in this area.

Deer Creek Ponds 1A, 1B, 2 and 3

These four ponds are in good general condition. There is some erosion occurring around the outfall structure of Pond 3. This would be repaired as a part of the pond bank restoration project. There is also vegetation that needs to be cleared from the end of the outfall pipe.

Deer Creek Pond 4

Deer Creek pond 4 is generally in good condition. Orange County was in the process of lining the storm pipe entering the pond from Deepdale Drive.

Deer Creek Pond 6

Deer Creek pond 6 is in good condition. As a part of our NPDES permit, we will need to perform an inspection of the outfall pipes from this pond. These pipes run from the pond south along the Donnelly Circle R/W and then along Delano Lane where the system discharges into the wetland to the west. At the same time as this line is being inspected, we should also inspect the line leaving Pond 6 to the north into the wetland/open area.

Parkview Terrace

The pond is in fair condition. The ponds report that was prepared for this pond have identified repairs that need to be made. Most of the repairs deal with erosion from around the structures and installation of a skimmer on the outfall weir.

Parkview North Pond

The pond is generally in fair condition. There is a leaking joint on the outfall control structure that will need to be repaired. The pond report noted the typical erosion occurring around the perimeter of the pond is recommended to be one of the first ponds to be repaired

Parkview Pointe Pond

This pond has significant erosion occurring in areas along the waterline. Erosion is also occurring around the headwalls, mitered end sections and pond outfall structure. The report identified this pond as a priority repair project.

Somerset Ponds 1 & 2

Both ponds are in good condition. The outfall pipes from Pond 1&2 were dry and were visually inspected at this time and no issues were noted with the outfall pipes.

Lake Ridge Village Area 1 Pond

The pond and structures are in good general condition.

Waterview Area 2 Pond

The pond and structures are in generally good condition. The large canal entering the pond at the northwest corner looks good. The fish barrier at the pond outfall is still in good condition. The area on the outfall side of the weir and outfall control structure should have the vegetation cleared and the erosion area repaired so that the structures are not undermined. 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 continued erosion of our pond bank. We will need to repair the erosion on the district property.

Briarwood Townhomes Pond

The pond is in good condition. There is heavy vegetation at the outfall end of the control structure discharge piping that needs to be cleared from the outfall so that the structure flow does not get impeded.

Windsor Walk Ponds

All three ponds are in good condition.

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.

Attachment I

Permit Review and Processing (Not including individual irrigation permits processed by District office.)		
PERMIT NUMBER	DESCRIPTION	APPROVED DATE
Category I - Permits Issued Since May 2020		
516	Grand Lakes Blvd. Canal Crossing	7/13/21
517	W. Taft Vineland Canal Crossing	7/13/21
519	Site Work for I-Drive Day Club	7/13/21
520	Grande Pines Phase 5 – Orangewood N-2 PD Parcel	2/8/22
521	Grand Pines Phase 3	4/12/22
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		
	None at Present	

C-3 Canal WQ Results

Parameter	Units	MDL	27-May-21	8-Jun-21	14-Jul-21	18-Aug-21	21-Sep-21	18-Oct-21	11-Nov-21	28-Dec-21	29-Jan-22	18-Feb-22	7-Mar-22	24-Apr-22
Organic Nitrogen			0.350	0.447	0.206	5.51	0.982	0.458	0.718			0.506		0.937
Total Nitrogen(as N)			0.35	0.45	0.41	5.51	1.16	0.46	1.38			0.51		0.65
NO3-N2(as N)	mg/L	0.0000	0.20	0.20	0.21	0.20	0.203	0.200	0.642	0.262	0.327	0.200	0.200	0.055
Nitrite(as N)	mg/L	0.0000	0.20	0.20	0.20	0.20	0.20	0.20	0.642	0.258	0.307	0.200	0.200	0.055
Nitrate(as N)	mg/L	0.0000	0.20	0.20	0.20	0.20	0.20	0.20	0.642	0.258	0.307	0.200	0.200	0.055
Color	CU	5.00	30	50	100	60	50	50	30	60	40	40	50	60
Fecal Coliform	mpn/100mL	1.00	5.2	20.9	27.5	35.0	150.0	4.1	38.4	1.0	8.3	6.3	24.3	7.5
Total Solids	%wt	0.000250	0.00025	0.0199	0.0347	0.0387	0.0387	0.0312	0.0339	0.0359	0.0417	0.0478	0.0478	0.0286
TSS	mg/L	1.00	1.29	7.60	3.13	21.00	1.00	1.29	19.50	4.00	1.00	5.60	3.20	1.00
Field pH (units)	PH	0.0100	7.95	7.36	7.22	6.98	6.50	7.36	7.11	7.32	7.05	7.34	7.51	7.11
Field Conductivity	umhos/cm	0.100	505	456	270	338	261	424	312	391	498	545	340	381
Field Temp. (C)	°C	0.100	25.4	30.6	30.4	31.2	32.0	27.3	22.3	20.8	18.7	26.2	28.6	28.6
Field DO	mg/L	0.100	6.20	6.75	5.82	4.08	6.45	7.82	6.67	5.11	6.64	11.20	9.07	7.59
Field Turbidity	NTU	0.100	2.35	2.48	3.20	2.67	2.77	2.42	5.20	3.11	5.16	7.62	4.30	4.30
Chlorophyll a	µg/L	1.00	51.3	31.6	19.1	31.9	13.1	11.6	6.98	5.5	19.4	26.5	24.1	14.6
Aluminum	mg/L	0.0100	0.0228	0.240	0.0534	0.4680	0.0397	0.0403	0.1990	0.2460	0.1600	0.1710	0.1170	0.1540
Antimony	mg/L	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Arsenic	mg/L	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Barium	mg/L	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Beryllium	mg/L	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Boron	mg/L	0.0100	0.0532	0.0439	0.0144	0.0561	0.0284	0.0454	0.0543	0.0756	0.0164	0.0483	0.2050	0.0810
Cadmium	mg/L	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Chromium	mg/L	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Cobalt	mg/L	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Copper	mg/L	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Lead	mg/L	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Molybdenum	mg/L	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Nickel	mg/L	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Seelenium	mg/L	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Silver	mg/L	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Thallium	mg/L	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Th	mg/L	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Vanadium	mg/L	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Zinc	mg/L	0.0100	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Total Alkalinity CaCO3	mg/L	1.00	80.7	64.5	65.2	165.0	52.0	77.3	68.2	74.9	83.3	92.8	84.2	58.6
Calcium	mg/L	0.100	46.3	37.0	28.5	34.8	24.2	41.3	30.7	35.3	35.6	42.5	46.8	148.0
Iron	mg/L	0.0100	0.135	0.135	0.708	2.880	0.302	0.549	0.450	0.482	0.318	0.332	0.410	2.880
Magnesium	mg/L	0.0100	8.21	7.50	3.97	4.67	3.64	6.61	4.71	6.46	6.54	7.84	8.31	24.50
Manganese	mg/L	0.0100	0.01	0.0148	0.0122	0.14	0.01	0.0012	0.0162	0.01	0.01	0.01	0.01	0.05
Fluoride	mg/L	0.500	3.69	4.38	2.73	3.6	2.38	4.06	2.97	4.03	3.62	4.23	4.49	15.4
Sodium	mg/L	0.500	52.1	53.2	23.8	30.6	25.0	47.9	28.3	38.6	40.5	52.0	55.6	172.0
Total Hardness (as CaCO3)	mg/L	0.100	135.0	111.0	78.7	85.5	67.9	118.0	86.5	106.0	104.0	125.0	136.0	64.8
TDS	mg/L	2.50	354	346	210	280	158	322	180	248	266	336	358	194
Orthophosphate(as P)	mg/L	0.0000	0.0000	0.287	0.1	0.1	0.366	0.00664	0.191	0.0081	0.00717	0.287	0.1	0.00782
BOD5/day	mg/L	2.00	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000
Ammonia (as N)	mg/L	0.0100	0.0100	0.0100	0.0100	0.0100	0.0100	0.0100	0.0100	0.0100	0.0100	0.0100	0.0100	0.0100
TN(Gas N)	mg/L	0.200	0.350	0.447	0.206	0.510	0.982	0.458	0.718	0.586	0.678	0.526	0.526	0.657
Chloride	mg/L	16.0	102	102	35	55.4	51.9	67.4	54.3	62	65.7	94.5	71.4	65.3
Total Phosphate(as P)	mg/L	0.0000	0.0118	0.0418	0.0418	0.0227	0.0088	0.0111	0.0156	0.0185	0.0153	0.0249	0.0349	0.0112
Total Phosphate(as P) Dissolved	mg/L	0.0000	0.0115	0.0360	0.0344	0.0227	0.0080	0.0030	0.0140	0.0163	0.0119	0.0071	0.0176	0.0175
Sulfate	mg/L	5.00	19.80	17.60	8.58	12.10	10.20	15.60	6.33	19.60	13.50	19.50	14.10	16.00

*Highlighted Measurements Indicates Different Units (Total Solids - mg/L)

UNSAFE DETECTABLE LIMIT
*PARAMETER MONITORED BY NPDES

N Shingle Creek WQ Results

Parameter	Units	MDL	27-May-21	9-Jun-21	14-Jul-21	18-Aug-21	21-Sep-21	18-Oct-21	11-Nov-21	29-Dec-21	27-Jan-22	18-Feb-22	7-Mar-22	25-Apr-22
Organic Nitrogen			0.288	0.618	0.000	0.582	0.689	0.332	0.642			0.345		0.513
Total Nitrogen (as N)			0.288	0.618	0.000	0.582	0.689	0.332	1.140			0.345		0.557
NH3-N (as N)	mg/L	0.0000	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	0.1160	0.1720	0.2000	0.2000	0.0441
Nitrate (as N)	mg/L	0.0100	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	0.1160	0.1720	0.2000	0.2000	0.0441
Nitrite (as N)	mg/L	0.0000	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	0.0200	0.0200	0.2000	0.2000	0.0000
Color	CU	5.000	40	50	80	50	60	40	30	40	30	30	30	50
Fecal Coliform	mpn/100mL	1.00	24.1	74.3	276	56.9	249	77.6	461	66.3	140	62	30.5	80.4
Total Solids	%wt	0.000250	4.25	0.0236	0.00851	0.00025	3.02	0.0251	0.00025	0.00025	0.033	0.00025	0.0511	0.00025
TSS	mg/L	1.00	2.57	4.5	27	4	1	2.33	4.88	16	1	1	5.5	3.2
Field pH (unfiln)	PH	0.0100	7.26	7.26	7.16	7.12	6.82	7.12	7.16	7.26	6.88	7.16	6.88	7.15
Field Conductivity	umho/cm	0.100	367	304	195	224	157	245	194	253	326	295	246	241
Field Temp. (C)	°C	0.100	24.7	27.4	26.3	26.8	27.6	24.1	21.1	20.3	16.8	22.1	24.6	24.6
Field DO	mg/L	0.100	6.34	6.28	6.15	5.23	5.65	6.46	7.41	7.62	9.32	8.39	6.06	6.87
Field Turbidity	NTU	0.100	1.75	2.35	5.15	8.68	5.72	4.7	3.17	8.6	2.21	3.56	4.75	9.27
Chlorophyll a	ug/L	1.00	8.29	6.34	28.5	7.01	11.8	3.12	7.12	18.16	3.7	3.51	2.48	7.33
Aluminum	mg/L	0.0100	0.0268	0.0688	0.161	0.0622	0.0592	0.0888	0.0797	0.641	0.0452	0.0626	0.0908	0.297
Antimony	mg/L	0.000200	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002
Arsenic	mg/L	0.00100	0.0041	0.0012	0.0016	0.0013	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0012	0.0011
Barium	mg/L	0.00200	0.0129	0.0212	0.0131	0.0143	0.0112	0.0167	0.0123	0.0158	0.0152	0.0108	0.0104	0.0142
Beryllium	mg/L	0.000500	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005
Boron	mg/L	0.0100	0.0527	0.0472	0.0142	0.0289	0.0260	0.0389	0.0279	0.0656	0.0264	0.0390	0.1340	0.0484
Cadmium	mg/L	0.000200	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010
Chromium	mg/L	0.00100	0.0217	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010
Cobalt	mg/L	0.00100	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010
Copper	mg/L	0.00100	0.0040	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010
Lead	mg/L	0.00100	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010
Molybdenum	mg/L	0.00100	0.0019	0.0014	0.0018	0.0013	0.0016	0.0013	0.0013	0.0013	0.0017	0.0048	0.0023	0.0023
Nickel	mg/L	0.00100	0.0016	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010
Selenium	mg/L	0.000200	0.0020	0.0020	0.0020	0.0020	0.0020	0.0020	0.0020	0.0020	0.0020	0.0020	0.0020	0.0020
Silver	mg/L	0.000500	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005
Thallium	mg/L	0.00100	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005
Tin	mg/L	0.000500	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050
Vanadium	mg/L	0.00100	0.0113	0.0016	0.0032	0.0030	0.0028	0.0021	0.0018	0.0033	0.0017	0.0020	0.0028	0.0022
Zinc	mg/L	0.0100	0.0032	0.0032	0.0057	0.0032	0.0028	0.0028	0.0028	0.0028	0.0028	0.0028	0.0028	0.0048
Total Alkalinity CaCO3	mg/L	1.00	97.7	78.1	59.4	66.2	50.8	72.3	65.7	77	91.8	87	107	75
Calcium	mg/L	0.100	43.9	36.7	24.5	28.2	23.8	32.6	25.7	34.6	34.6	36	47	153
Iron	mg/L	0.0100	1.06	0.423	1.03	0.438	0.326	0.467	2.66	0.83	0.295	0.266	0.336	2.5
Magnesium	mg/L	0.0100	5.62	4.75	2.49	3.02	2.35	3.65	2.53	3.7	3.93	3.86	5.34	15.5
Manganese	mg/L	0.0000	0.0208	0.0216	0.0220	0.0193	0.0100	0.0170	0.0340	0.0214	0.0100	0.0100	0.0197	0.0579
Fluoride	mg/L	0.500	3.20	3.19	1.76	1.95	1.97	2.73	2.12	2.74	2.54	2.42	2.87	10.70
Sodium	mg/L	0.500	31.3	26.9	10.8	13.7	9.93	16.4	10.6	16.2	16	16.3	25.2	68.6
Total Hardness (as CaCO3)	mg/L	0.100	119.0	100.0	64.3	74.5	62.1	86.9	67.1	81.5	92.2	85.3	125.0	80.2
TDS	mg/L	2.50	234	240	144	144	302	212	134	148	194	168	240	84
Orthophosphate (as P)	mg/L	0.00200	0.0000	0.0270	0.0000	0.0000	0.0310	0.0211	0.0000	0.0141	0.0145	0.0000	0.0000	0.0162
BOD5/day	mg/L	2.00	2	2	2	2	2	2	2	2	2	2	2	2
Ammonia (as N)	mg/L	0.0100	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
TRN (as N)	mg/L	0.200	0.288	0.618	0.2	0.892	0.689	0.332	0.642	1.48	0.567	0.345	0.647	0.613
Chloride	mg/L	4.00	51.40	40.50	17.80	21.10	12.60	24.70	21.10	26.40	26.80	41.60	40.70	23.20
Total Phosphorus (P)	mg/L	0.0000	0.0380	0.0669	0.1040	0.0424	0.0294	0.0183	0.0174	0.0243	0.0174	0.0243	0.0243	0.0454
Total Phosphorus (P) Dissolved	mg/L	0.0000	0.0342	0.0500	0.0632	0.0564	0.0702	0.0122	0.0176	0.0183	0.0130	0.0166	0.0278	0.0188
Sulfate	mg/L	5.00	14.60	14.60	7.85	6.94	7.26	7.45	11.20	11.30	11.30	16.90	14.00	6.85

*Highlighted Measurements Indicates Different Units (Total Solids - mg/L)

UNDER DETECTABLE LIMIT
PARAMETER MONITORED BY NPDES

South Shingle Creek WQ Results

Parameter	Units	MDL	27-May-21	9-Jun-21	14-Jul-21	18-Aug-21	21-Sep-21	19-Oct-21	29-Nov-21	27-Jan-22	16-Feb-22	7-Mar-22	26-Apr-22
Organic Nitrogen			0.275	0.715	0.225	0.535	1.200	0.368	0.578		0.369		0.271
Total Nitrogen (as N)			0.275	0.715	0.453	0.535	1.200	0.582	1.060		0.369		0.332
NO3-Nitrogen (as N)	mg/L	0.00200	0.200	0.228	0.200	0.200	0.200	0.213	0.517	0.116	0.157	0.200	0.061
Nitrate (as N)	mg/L	0.01000	0.2	0.228	0.200	0.200	0.200	0.213	0.517	0.116	0.157	0.200	0.061
Nitrite (as N)	mg/L	0.00200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.020	0.020	0.200	0.020
Cu	CU	5.00	30	60	70	50	40	40	50	30	30	40	50
Fecal Coliform	mpn/100mL	1.00	34.5	30.9	74.9	61.3	114.0	37.3	124.0	65.7	79.8	34.1	29.2
Total Solids	%wt	0.00025	0.0028	0.0086	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025
TSS	mg/L	1.00	1.71	2.58	3.00	4.60	1.44	1.73	9.00	1.00	2.00	1.00	1.80
Field pH (units)	PH	0.0100	7.15	7.33	7.07	7.13	6.56	7.31	7.24	7.04	7.28	7.27	7.1
Field Conductivity	umhos/cm	0.100	330	269	172	200	164	213	176	222	295	284	222
Field Temp. (C)	°C	0.100	23.2	28.3	28.7	29.6	24	23.4	20.1	14.9	17.8	24.8	25.2
Field DO	mg/L	0.100	4.23	6.38	5.18	4.79	6.03	5.78	8.16	6.23	8.41	10.30	8.41
Field Turbidity	NTU	0.100	1.2	1.55	3.72	2.74	5.12	2.43	2.79	2.9	5.03	3.31	7.26
Chlorophyll a	µg/L	1.00	5.63	4.40	5.61	3.63	34.30	4.37	18.50	4.30	3.85	2.20	4.98
Aluminum	mg/L	0.0100	0.0403	0.0366	0.0348	0.0348	0.0369	0.0303	0.1410	0.0392	0.0392	0.0392	0.0392
Antimony	mg/L	0.00000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Ammonia (as N)	mg/L	0.01000	0.0100	0.0100	0.0100	0.0100	0.0100	0.0100	0.0100	0.0100	0.0100	0.0100	0.0100
Arsenic	mg/L	0.00100	0.0012	0.0012	0.0012	0.0012	0.0012	0.0012	0.0012	0.0012	0.0012	0.0012	0.0012
Barium	mg/L	0.00000	0.0131	0.0167	0.0120	0.0131	0.0130	0.0140	0.0112	0.0131	0.0137	0.0108	0.0128
Beryllium	mg/L	0.00000	0.0006	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005
Boron	mg/L	0.100	0.0429	0.0387	0.0161	0.0373	0.0290	0.0313	0.0346	0.0373	0.0370	0.1200	0.0544
Cadmium	mg/L	0.00000	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010
Chromium	mg/L	0.00100	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010
Cobalt	mg/L	0.00100	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010
Copper	mg/L	0.00100	0.0012	0.0011	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010
Lead	mg/L	0.00100	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010
Molybdenum	mg/L	0.00100	0.0012	0.0014	0.0012	0.0012	0.0012	0.0012	0.0012	0.0012	0.0012	0.0012	0.0012
Nickel	mg/L	0.00100	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010
Selenium	mg/L	0.00000	0.0020	0.0020	0.0020	0.0020	0.0020	0.0020	0.0020	0.0020	0.0020	0.0020	0.0020
Silver	mg/L	0.00000	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005
Thallium	mg/L	0.00100	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005
Tin	mg/L	0.00500	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050
Vanadium	mg/L	0.00100	0.0102	0.0114	0.0028	0.0028	0.0028	0.0028	0.0028	0.0028	0.0028	0.0028	0.0028
Zinc	mg/L	0.0100	0.0000	0.0002	0.0027	0.0026	0.0020	0.0121	0.0023	0.0141	0.0000	0.0020	0.0034
Total Alkalinity CaCO3	mg/L	1.00	86.2	63.3	66.4	62.4	45.6	66.0	58.1	83.6	84.5	96.4	63.6
Calcium	mg/L	0.100	39.6	28.0	24.5	25.3	19.1	28.8	21.6	30.1	32.1	36.4	42.9
Iron	mg/L	0.0100	0.129	0.815	0.832	0.369	0.369	0.339	0.226	0.334	0.270	0.263	0.280
Magnesium	mg/L	0.0100	4.82	3.60	2.49	2.83	2.83	3.30	2.32	3.26	3.81	3.88	4.80
Manganese	mg/L	0.0100	0.0113	0.0118	0.0162	0.0122	0.0123	0.0100	0.0100	0.0134	0.0100	0.0162	0.0500
Phosphate	mg/L	0.500	2.67	2.68	1.83	1.91	2.6	2.68	2.15	2.55	2.58	2.74	10.3
Sodium	mg/L	0.500	25.50	19.40	18.40	12.50	12.10	14.70	10.10	14.20	16.00	17.30	21.70
Total Hardness (as CaCO3)	mg/L	0.100	107.00	79.30	64.30	67.40	53.70	72.20	57.10	79.70	86.20	96.60	114.00
TDS	mg/L	2.50	228	220	122	150	108	198	164	194	168	206	126
Orthophosphate (as P)	mg/L	0.00000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.0005
BOD5 (day)	mg/L	2.00	2	2	2	2.11	2	2	2	2	2	2	2
TKN (as N)	mg/L	0.200	0.275	0.715	0.225	0.535	1.2	0.368	0.578	0.708	0.369	0.369	0.271
Chloride	mg/L	4.00	41.1	34.1	16.1	19.5	22.7	23.2	16.5	16.4	27.4	28.1	62.5
Total Phosphorus (P)	mg/L	0.00000	0.0219	0.0474	0.0516	0.0295	0.0152	0.0173	0.0189	0.0158	0.0162	0.0162	0.0305
Total Phosphorus (as P) Dissolved	mg/L	0.00000	0.0186	0.0460	0.0556	0.0417	0.0068	0.0087	0.0189	0.0095	0.0120	0.0087	0.0162
Sulfate	mg/L	5.00	11.80	16.00	7.77	6.03	7.69	8.01	11.30	6.41	12.80	10.70	14.40

*Highlighted Measurements Indicates Different Units (Total Solids - mg/L)

UNDER DETECTABLE LIMIT
PARAMETER MONITORED BY NPDES

SECTION IX

Financial Report

September 30, 2021

Valencia Water Control District

Valencia Water Control District
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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, 2021, 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, 2021, 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated June 2, 2022, 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
June 2, 2022

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, 2021. 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, 2021 by \$1,580,790, an increase in net position of \$181,553 in comparison with the prior year.
- At September 30, 2021, the District ended the year with cash and cash equivalents of \$240,565.

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 \$1,580,790 at September 30, 2021. The following analysis focuses on the net position of the District's financial activities.

	Business-Type Activities	
	<u>2021</u>	<u>2020</u>
Assets:		
Current and other assets	\$ 881,841	675,029
Capital assets, net	732,919	741,914
Total assets	<u>1,614,760</u>	<u>1,416,943</u>
Liabilities:		
Current liabilities	33,970	17,706
Total liabilities	<u>33,970</u>	<u>17,706</u>
Net Position:		
Investment in capital assets	732,919	741,914
Unrestricted	847,871	657,323
Total net position	<u>\$ 1,580,790</u>	<u>\$ 1,399,237</u>

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, 2021 and 2020.

	Business-Type Activities	
	2021	2020
Revenues:		
Program revenues:		
Assessments for services	\$ 554,019	\$ 559,564
General revenues:		
Investment earnings	627	3,161
Total revenues	<u>554,646</u>	<u>562,725</u>
Expenses:		
Business, type activities:		
Water control	373,093	636,399
Total expenses	<u>373,093</u>	<u>636,399</u>
Increase (Decrease) in Net Position	181,553	(73,674)
Net position, beginning	1,399,237	1,472,911
Net position, ending	<u>\$ 1,580,790</u>	<u>\$ 1,399,237</u>

Business-Type Activities

The cost of the business-type activities was \$373,093, an 41.4% decrease from the prior year. The costs of those activities were paid for by assessments for services, which accounted for 99.9% of total business-type revenues. Assessments for services decreased \$5,545 from the prior year.

Financial Analysis of the Government's Fund

Proprietary Fund

The District's Water Control Fund reported an operating income of \$180,926, which is an increase of \$257,761 from the previous year. Of the total net position in the amount of \$1,580,790; \$732,919 is invested in capital assets.

Capital Asset Activity

Capital Assets

At September 30, 2021, the District had \$732,919 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	
	2021	2020
Land	\$ 700,120	\$ 700,120
Ponds and canals	4,134,227	4,134,227
Water control structures	672,531	672,531
Furniture and equipment	12,767	12,767
Accumulated depreciation	<u>(4,786,726)</u>	<u>(4,777,731)</u>
Total	<u>\$ 732,919</u>	<u>\$ 741,914</u>

Capital Debt Activity

Capital Debt

At September 30, 2021, 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 2022.

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, 2021

	<u>Enterprise Fund</u> <u>Water Control</u>
Assets	
Current Assets:	
Cash and cash equivalents	\$ 240,565
Investments	623,919
Accounts receivable, net	2,599
Prepaid expenses and deposits	14,758
Total current assets	<u>881,841</u>
Noncurrent Assets:	
Capital Assets:	
Land	700,120
Infrastructure and equipment	4,819,525
Less accumulated depreciation	<u>(4,786,726)</u>
Total noncurrent assets	<u>732,919</u>
Total assets	<u>1,614,760</u>
Liabilities	
Current Liabilities:	
Accounts payable and accrued expenses	<u>33,970</u>
Total liabilities	<u>33,970</u>
Net Position	
Investment in capital assets	732,919
Unrestricted	<u>847,871</u>
Total net position	<u>\$ 1,580,790</u>

Valencia Water Control District
Statement of Revenues, Expenses and Changes in Net Position
Year Ended September 30, 2021

	<u>Enterprise Fund</u> <u>Water Control</u>
Revenues:	
Charges for services	\$ 554,019
Total operating revenues	<u>554,019</u>
Operating Expenses:	
Salaries and benefits	1,700
Property maintenance	294,682
Other supplies and expenses	67,716
Depreciation	8,995
Total Operating Expenses	<u>373,093</u>
Operating income (loss)	<u>180,926</u>
Nonoperating Revenues (Expenses):	
Interest and investment revenue	627
Total nonoperating revenue (expenses)	<u>627</u>
Income (loss)	181,553
Total net position, beginning	<u>1,399,237</u>
Total net position, ending	<u>\$ 1,580,790</u>

Valencia Water Control District
Statement of Cash Flows
Year Ended September 30, 2021

	<u>Enterprise Fund</u>
	<u>Water Control</u>
Cash Flows from Operating Activities:	
Receipts from customers and users	\$ 555,918
Payments to suppliers of goods and services	(346,749)
Net cash provided by (used in) operating activities	<u>209,169</u>
Cash Flows from Investing Activities:	
Interest earnings	627
Sale (purchase) of investments	(463,063)
Net cash provided by (used in) investing activities	<u>(462,436)</u>
Net increase in cash and cash equivalents	(253,267)
Cash and cash equivalents, beginning	493,832
Cash and cash equivalents, ending	<u>\$ 240,565</u>
Reconciliation of Operating Income to Net Cash Provided By (Used In) Operating Activities	
Operating income (loss)	\$ 180,926
Adjustments Not Affecting Cash:	
Depreciation and amortization	8,995
Change in Assets and Liabilities:	
(Increase) Decrease in accounts receivable	1,899
(Increase) Decrease in prepaids	1,085
Increase (Decrease) in accounts payable	16,264
Total adjustments	<u>28,243</u>
Net Cash Provided by (Used In) Operating Activities	<u>\$ 209,169</u>

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:

<u>Assets</u>	<u>Years</u>
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, 2021.

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, 2021.

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 2021, the District has not implemented any new accounting standards with a material effect on the District's 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, 2021 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>Amortized Cost</u>	<u>Credit Rating</u>	<u>Weighted Average Maturity</u>
Florida Prime	\$ 623,919	AAAm	49 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, 2021, 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, 2021, 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, 2021:

	<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	(1,231,137)	(3,600)	-	(1,234,737)
Water control structures	(645,137)	(5,395)	-	(650,532)
Furniture and equipment	(12,767)	-	-	(12,767)
Total accumulated depreciation, net	<u>(4,777,731)</u>	<u>(8,995)</u>	<u>-</u>	<u>(4,786,726)</u>
Total capital assets being depreciated, net	<u>41,794</u>	<u>(8,995)</u>	<u>-</u>	<u>32,799</u>
Business-type activities capital assets, net	<u>\$ 741,914</u>	<u>\$ (8,995)</u>	<u>\$ -</u>	<u>\$ 732,919</u>

NOTE 4 OPERATING LEASE

The District leases its facilities under an operating lease expiring September 30, 2022. The terms of the lease require monthly rent payments of \$1,082. Total rental expense under the operating lease was \$12,980 for the year ended September 30, 2021.

NOTE 5 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 6 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



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**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, 2021, which collectively comprise the District's financial statements and have issued our report thereon dated June 2, 2022.

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) as a basis for designing 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.

McDermitt Davis

Orlando, Florida
June 2, 2022



MANAGEMENT LETTER

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, 2021, and have issued our report thereon dated June 2, 2022.

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 June 2, 2022, 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.

Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the District reported:

- a. The total number of district employees compensated in the last pay period of the district's fiscal year as zero.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as 13.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as zero.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$345,754.22.

- e. Each construction project with a total cost of at least \$65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as: Not Applicable.
- f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final budget under Section 189.016(6), Florida Statutes, as \$0. The District does not have a budget amendment.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the district reported:

- a. The rate or rates of non-ad valorem special assessments imposed by the district as operations and maintenance- \$61.52.
- b. The total amount of special assessments collected by or on behalf of the district as \$554,018.74.
- c. The total amount of outstanding bonds issued by the district and the terms of such bonds as not applicable.

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
June 2, 2022



934 North Magnolia Avenue, Suite 100
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, 2021. 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, 2021.

McDermitt Davis

Orlando, Florida
June 2, 2022

**ANNUAL SUPERVISORS
MEETING**

AGENDA

AGENDA

2022 ANNUAL MEETING OF THE BOARD OF SUPERVISORS OF VALENCIA WATER CONTROL DISTRICT

JUNE 14, 2022

Item:

1. Call meeting to order
2. Public Comment Period
3. Administer Oath of Office to Newly Elected Supervisor
4. Acceptance of Resignation of Ed Neal and Appointment of Individual to Fulfill the Board Vacancy with a Term Ending November 2024
5. Election of President of Board of Supervisors
6. Appoint District Attorney (Presently Stephen F. Broome)
7. Appoint District Engineer (Presently David E. Mahler)
8. Appoint District Treasurer & Director (Presently George S. Flint)
9. Appoint District Deputy Treasurer (Presently Roy Miller)
10. Appoint District Secretary (Presently Stephen F. Broome)
11. Appoint District Deputy Secretaries (Presently William Ingle, Debra Donton and Brian Andreleczyk)
12. Approval of May 10, 2022 Minutes
13. General Fund Financial Reports
14. Engineer's Report
15. Attorney's Report
16. Director's Report
 - A. Customer Call Log
 - B. Consideration of Irrigation Permit #0522 – Savoia/Somerset Village
17. Other Business
18. Adjournment


SECTION IV

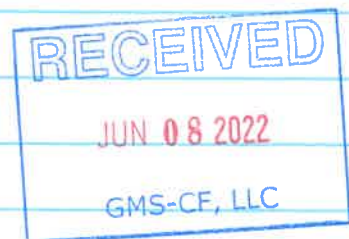
To: VALENCIA WATER CONTROL DISTRICT
ATTN: STACIE VANDERBILT
219 EAST LIVINGSTON STREET
ORLANDO, FLORIDA 32801

From: EDWARD A. NEAL
8958 BAY COVE COURT
ORLANDO, FLORIDA 32819

DATE: JUNE 6, 2022

I HEREBY RESIGN FROM THE VALENCIA
WATER CONTROL DISTRICT ON JUNE 6, 2022.

Signed 
EDWARD A. NEAL



SECTION XII

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

May 10, 2022

The regular meeting of the Board of Supervisors of **VALENCIA WATER CONTROL DISTRICT** was held at 1:00 P.M. on Tuesday May 10, 2022, at the Lake Ridge Village Clubhouse, 10630 Larissa Street, Orlando, Florida. Physically present were Supervisors Roy Miller, Debra Donton and Brian Andrelczyk. Also, in attendance were the following: George Flint, District Director, Stephen Broome, District Counsel; 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 1:00 P.M. A quorum of three Board members were present.

ITEM #2

Public Comment Period

No members of the public were present to provide comment.

ITEM #3

Approval of April 12, 2022 Minutes

Mr. Flint stated the next item was the minutes from the April 12, 2022 meeting. He asked if there were any corrections, deletions, or additions.

Mr. Miller provided a correction in the second line of the first paragraph.

On Motion by Mr. Miller seconded by Ms. Donton with all in favor, the Minutes from the April 12, 2022 Monthly Meeting were approved, as amended.
--

ITEM #4

General Fund Financial Report

Mr. Flint reviewed the financial statements with the Board and noted that additional revenue from the sale of tax certificates would soon be reflected and the assessments would be 100% collected. He added that the line items were under budget but that mowing had just started in May.

Mr. Miller asked how often water quality testing was done.

Mr. Mahler stated that three of the District’s ponds were tested monthly for the water atlas but that the rest of the sampling was done in conjunction with Orange County. He stated that the numbers go into annual reports and that spikes in negative numbers are minimal.

ITEM #5 **Engineers Report**

Mr. Mahler stated that there were no new permits this month and that he was working on the annual report for June as well as the stormwater needs analysis due to the State.

ITEM #6 **Attorneys Report**

Mr. Broome had nothing to report to the Board.

Mr. Flint mentioned to the Board that the recent dissolution of Reedy Creek and other special districts created before 1968 had no effect on the District or its operations.

ITEM #7 **Budget for Fiscal Year 2023, Proof of Publication and Tax Levy Resolution**

Mr. Flint advised that there were no members of the public present to provide comment for the budget hearing. He stated that the assessment would remain at \$61.52 for the Fiscal Year 2023 and the proposed figures were still the same from March. He added the budget would go into effect October 1, 2022.

Mr. Miller asked how long the current assessment had been in place.

Mr. Flint stated about 4-5 years.

On MOTION by Ms. Donton, seconded by Mr. Andrelczyk, with all in favor the Fiscal Year 2023 budget was adopted and the Tax Levy Resolution was approved.

ITEM #8 **Director’s Report**

A. Customer Call Log

Mr. Flint reviewed the log with the Board. He stated that there were mostly calls related to the mowing that had commenced on May 1st. He stated that the C-1 Canal was treated two weeks ago and would be retreated if necessary when the vendor went back out. He stated he would also review the area. He noted the annual meetings were scheduled for next month.

ITEM #9

Other Business

Mr. Miller passed out photographs to the Board and staff showing a No Trespassing sign that appeared to have been placed in the area many years ago by SFWMD and proved that signage was not new or sudden. He stated that he had to confront contractors that were working on a resident’s home and had returned afterhours to kayak and fish in the pond. They stopped the activity so the Sheriff didn’t need to be called. He stated that he had also spoken to a resident in Parkview that complained that rights were being taken away now that signs were around not allowing fishing in the ponds any longer. He noted that nothing was being taken away from anyone, as the District’s waterways were never to be used in a recreational capacity.

ITEM #10

Adjournment

Mr. Flint adjourned the meeting at 1:25 p.m.

Stephen F. Broome, Secretary

William Von Ingle

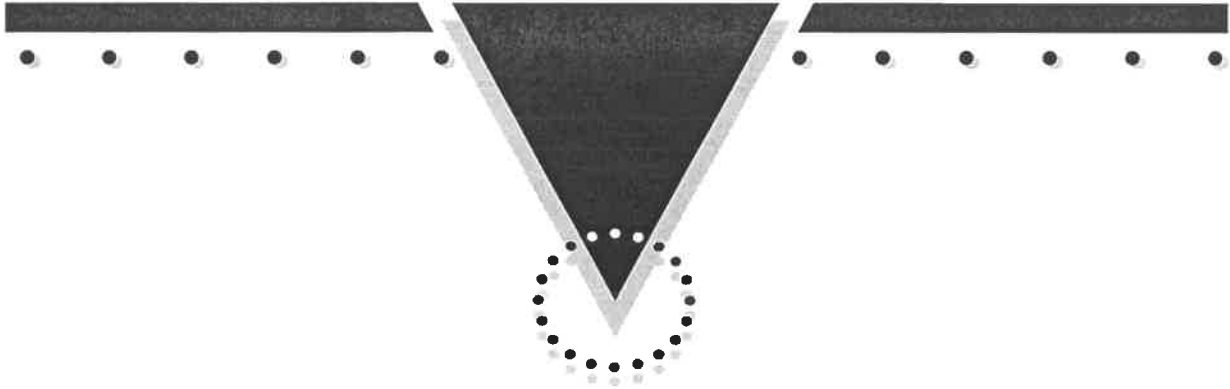
Ed Neal

Debra Donton

Roy Miller

Brian Andrelczyk

SECTION XIII



**Valencia
Water Control District**

Unaudited Financial Reporting

May 31, 2022



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1	<hr/>	<u>Balance Sheet</u>
2-3	<hr/>	<u>General Fund Income</u>
4	<hr/>	<u>Capital Reserve Fund</u>
5-6	<hr/>	<u>Month to Month</u>
7	<hr/>	<u>Assessment Receipt Schedule</u>

VALENCIA
WATER CONTROL DISTRICT
BALANCE SHEET
May 31, 2022

	General Fund	Capital Reserve Fund	Totals 2022
ASSETS:			
<i>CURRENT ASSETS</i>			
OPERATING - SUNTRUST	\$295,953	---	\$295,953
CAPITAL RESERVE - SUNTRUST	---	\$55,579	\$55,579
<u>INVESTMENTS</u>			
SBA - CAPITAL RESERVES	---	\$805,662	\$805,662
SBA - OPERATING RESERVES	\$52,736	---	\$52,736
PETTY CASH	\$100	---	\$100
<i>TOTAL CURRENT ASSETS</i>	\$348,789	\$861,241	\$1,210,030
<u>FIXED ASSETS</u>			
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	(\$4,777,731)	---	(\$4,777,731)
<i>TOTAL FIXED ASSETS</i>	\$741,914	\$0	\$741,914
TOTAL ASSETS	\$1,090,704	\$861,241	\$1,951,944
LIABILITIES:			
ACCOUNTS PAYABLE	---	---	\$0
FUND EQUITY:			
<i>FUND BALANCES:</i>			
UNASSIGNED	\$348,789	\$861,241	\$1,210,030
NET ASSETS CAPITALIZED	\$741,914	---	\$741,914
TOTAL LIABILITIES & FUND EQUITY	\$1,090,704	\$861,241	\$1,951,944

VALENCIA

WATER CONTROL DISTRICT

GENERAL FUND

Statement of Revenues & Expenditures

For The Period Ending May 31, 2022

	ADOPTED BUDGET	PRORATED BUDGET THRU 5/31/22	ACTUAL THRU 5/31/22	VARIANCE
REVENUES:				
ASSESSMENTS - TAX ROLL	\$553,302	\$519,491	\$519,491	\$0
INTEREST	\$125	\$83	\$121	\$37
TOTAL REVENUES	\$553,427	\$519,574	\$519,612	\$158
EXPENDITURES:				
ADMINISTRATIVE:				
SUPERVISORS FEES	\$2,500	\$1,667	\$950	\$717
ENGINEERING	\$37,200	\$24,800	\$15,535	\$9,265
ATTORNEY	\$12,000	\$8,000	\$8,000	\$0
ANNUAL AUDIT	\$5,200	\$0	\$0	\$0
ASSESSMENT ROLL CERTIFICATION	\$2,500	\$2,500	\$2,500	\$0
MANAGEMENT FEES	\$50,264	\$33,509	\$33,509	(\$0)
INFORMATION TECHNOLOGY	\$1,050	\$700	\$700	\$0
WEBSITE ADMINISTRATION	\$600	\$400	\$400	\$0
INSURANCE	\$13,050	\$13,050	\$12,258	\$792
REPORT PREPARATION - NPDES	\$15,000	\$10,000	\$4,371	\$5,629
OFFICE LEASE	\$12,980	\$8,653	\$8,653	(\$0)
PRINTING & BINDING	\$500	\$333	\$309	\$24
POSTAGE	\$500	\$333	\$150	\$184
TRAVEL PER DIEM	\$100	\$67	\$0	\$67
LEGAL ADVERTISING	\$2,500	\$1,667	\$170	\$1,497
BANK FEES	\$150	\$100	\$308	(\$207)
OTHER CURRENT CHARGES	\$400	\$266	\$0	\$266
OFFICE SUPPLIES	\$750	\$500	\$76	\$424
ELECTION FEES	\$3,600	\$0	\$0	\$0
MEETING RENTAL FEE	\$500	\$333	\$250	\$83
PROPERTY APPRAISER FEE	\$5,408	\$0	\$0	\$0
DUES, LICENSES & SUBSCRIPTIONS	\$2,150	\$1,675	\$1,675	\$0
TOTAL ADMINISTRATIVE	\$168,902	\$108,554	\$89,813	\$18,741

VALENCIA

WATER CONTROL DISTRICT

GENERAL FUND

Statement of Revenues & Expenditures

For The Period Ending May 31, 2022

FIELD OPERATIONS:

UTILITIES:

ELECTRIC	\$750	\$500	\$240	\$260
WATER & SEWER	\$500	\$333	\$193	\$141

CONTRACTS:

AQUATIC WEED CONTROL	\$40,000	\$26,667	\$18,577	\$8,090
MOWING	\$98,289	\$23,669	\$23,669	\$0
WATER QUALITY MONITORING	\$19,746	\$13,164	\$9,873	\$3,291

REPAIRS & MAINTENANCE:

CANAL & RETENTION POND MAINTENANCE	\$85,000	\$56,667	\$12,545	\$44,122
OFFICE	\$500	\$333	\$90	\$243
SECURITY GATES & SIGNS	\$750	\$500	\$1,428	(\$928)

OTHER:

NPDES INSPECTION & FEES	\$6,000	\$4,000	\$1,875	\$2,125
OPERATING SUPPLIES	\$500	\$333	\$0	\$333
CONTINGENCY	\$2,500	\$1,667	\$0	\$1,667

TOTAL FIELD OPERATIONS	\$254,535	\$127,833	\$68,489	\$59,343
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OTHER USES

TRANSFER OUT - CAPITAL RESERVE (CY)	\$233,255	\$233,255	\$233,255	\$0
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TOTAL OTHER USES	\$233,255	\$233,255	\$233,255	\$0
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TOTAL EXPENDITURES	\$656,691	\$469,642	\$391,558	\$78,084
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EXCESS REVENUES (EXPENDITURES)	(\$103,264)		\$128,054	
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FUN D BALANCE - Beginning	\$103,264		\$962,650	
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FUN D BALANCE - Ending	(\$0)		\$1,090,704	
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VALENCIA

WATER CONTROL DISTRICT

CAPITAL RESERVE FUND

Statement of Revenues & Expenditures

For The Period Ending May 31, 2022

	ADOPTED BUDGET	PRORATED BUDGET THRU 5/31/22	ACTUAL THRU 5/31/22	VARIANCE
<u>REVENUES:</u>				
TRANSFER IN	\$233,255	\$233,255	\$233,255	\$0
INTEREST	\$200	\$133	\$1,129	\$996
TOTAL REVENUES	\$233,455	\$233,388	\$234,384	\$996
<u>EXPENDITURES:</u>				
<u>EXPENDITURES</u>				
CONTINGENCY	\$0	\$0	\$280	(\$280)
CAPITAL IMPROVEMENTS	\$100,000	\$66,667	\$0	\$66,667
TOTAL EXPENDITURES	\$100,000	\$66,667	\$280	\$66,386
EXCESS REVENUES (EXPENDITURES)	\$133,455		\$234,104	
FUN D BALANCE - Beginning	\$548,386		\$627,137	
FUN D BALANCE - Ending	\$681,841		\$861,241	

VALENCIA
Water Control District

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
REVENUES:													
ASSESSMENTS - TAX ROLL	\$0	\$246,084	\$197,548	\$98,170	\$93,796	\$47,703	\$15,072	\$41,188	\$0	\$0	\$0	\$0	\$519,491
INTEREST	\$6	\$6	\$8	\$10	\$10	\$17	\$24	\$42	\$0	\$0	\$0	\$0	\$121
TOTAL REVENUES	\$6	\$246,090	\$197,556	\$98,180	\$93,805	\$47,720	\$15,096	\$41,209	\$0	\$0	\$0	\$0	\$519,612
EXPENDITURES:													
ADMINISTRATIVE:													
SUPERVISORS FEES	\$0	\$0	\$250	\$0	\$200	\$150	\$200	\$150	\$0	\$0	\$0	\$0	\$950
ENGINEERING	\$2,935	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$0	\$0	\$0	\$0	\$0	\$15,535
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	\$0	\$0	\$0	\$0	\$0	\$0
ASSESSMENT ROLL CERTIFICATION	\$2,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500
MANAGEMENT FEES	\$4,189	\$4,189	\$4,189	\$4,189	\$4,189	\$4,189	\$4,189	\$4,189	\$0	\$0	\$0	\$0	\$33,509
INFORMATION TECHNOLOGY	\$88	\$88	\$88	\$88	\$88	\$88	\$88	\$88	\$0	\$0	\$0	\$0	\$700
WEBSITE ADMINISTRATION	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$0	\$0	\$0	\$0	\$400
INSURANCE	\$12,258	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,258
REPORT PREPARATION - NPDES	\$0	\$1,496	\$1,170	\$265	\$0	\$0	\$1,440	\$0	\$0	\$0	\$0	\$0	\$4,371
OFFICE LEASE	\$1,082	\$1,082	\$1,082	\$1,082	\$1,082	\$1,082	\$1,082	\$1,082	\$0	\$0	\$0	\$0	\$8,653
PRINTING & BINDING	\$69	\$3	\$0	\$43	\$0	\$0	\$94	\$81	\$0	\$0	\$0	\$0	\$309
POSTAGE	\$46	\$5	\$3	\$44	\$6	\$0	\$45	\$1	\$0	\$0	\$0	\$0	\$150
TRAVEL PER DIEM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LEGAL ADVERTISING	\$0	\$0	\$0	\$0	\$0	\$170	\$0	\$0	\$0	\$0	\$0	\$0	\$170
BANK FEES	\$43	\$31	\$44	\$39	\$43	\$31	\$39	\$39	\$0	\$0	\$0	\$0	\$308
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OFFICE SUPPLIES	\$19	\$0	\$0	\$18	\$0	\$0	\$18	\$20	\$0	\$0	\$0	\$0	\$76
ELECTION FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MEETING RENTAL FEE	\$0	\$0	\$50	\$0	\$50	\$50	\$50	\$50	\$0	\$0	\$0	\$0	\$250
PROPERTY APPRAISER FEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DUES, LICENSES & SUBSCRIPTIONS	\$4,675	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,675
TOTAL ADMINISTRATIVE	\$25,972	\$10,642	\$10,024	\$8,918	\$8,807	\$8,509	\$10,393	\$6,749	\$0	\$0	\$0	\$0	\$89,813

VALENCIA
Water Control District

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
FIELD OPERATIONS:													
UTILITIES:													
ELECTRIC	\$49	\$36	\$17	\$16	\$30	\$30	\$30	\$31	\$0	\$0	\$0	\$0	\$240
WATER & SEWER	\$27	\$0	\$55	\$0	\$28	\$55	\$0	\$28	\$0	\$0	\$0	\$0	\$183
CONTRACTS:													
AQUATIC WEED CONTROL	\$2,322	\$2,322	\$2,322	\$2,322	\$2,322	\$2,322	\$2,322	\$2,322	\$0	\$0	\$0	\$0	\$18,577
MOWING	\$14,738	\$4,340	\$0	\$0	\$0	\$0	\$0	\$4,590	\$0	\$0	\$0	\$0	\$23,669
WATER QUALITY MONITORING	\$1,646	\$1,646	\$1,646	\$1,646	\$1,646	\$1,646	\$0	\$0	\$0	\$0	\$0	\$0	\$9,873
REPAIRS & MAINTENANCE:													
CANAL & RETENTION POND MAINTENANCE	\$1,000	\$6,545	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$0	\$0	\$0	\$0	\$12,545
OFFICE	\$0	\$45	\$0	\$0	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$90
SECURITY GATES & SIGNS	\$0	\$0	\$0	\$0	\$0	\$0	\$1,428	\$0	\$0	\$0	\$0	\$0	\$1,428
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	\$19,782	\$14,894	\$6,915	\$4,984	\$5,071	\$5,053	\$4,780	\$6,971	\$0	\$0	\$0	\$0	\$68,489
OTHER USES:													
TRANSFER OUT - CAPITAL RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$233,255	\$0	\$0	\$0	\$0	\$233,255
TOTAL OTHER USES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$233,255	\$0	\$0	\$0	\$0	\$233,255
TOTAL EXPENDITURES	\$45,754	\$24,976	\$16,939	\$13,902	\$13,878	\$13,962	\$15,174	\$246,974	\$0	\$0	\$0	\$0	\$391,558
EXCESS REVENUES (EXPENDITURES)	(\$45,748)	\$1,063	\$180,617	\$84,278	\$79,828	\$53,758	(\$78)	(\$205,765)	\$0	\$0	\$0	\$0	\$128,054

**VALENCIA
WATER CONTROL DISTRICT**

SPECIAL ASSESSMENT RECEIPTS - FY2022

TAX COLLECTOR

Gross Assessments \$ 577,591 \$ 577,591
Net Assessments \$ 548,712 \$ 548,712

Date Received	Dist.#	Gross Assessments Received	Discounts/ Penalties	Commissions Paid	Interest Income	Net Amount Received	General Fund 100.00%	Total 100%
11/4/21	1	\$ 1,506.07	\$ 151.55	\$ 48.52	\$ -	\$ 1,306.00	\$ 1,306.00	\$ 1,306.00
11/10/21	2	\$ 5,795.85	\$ 231.61	\$ 55.64	\$ -	\$ 5,508.60	\$ 5,508.60	\$ 5,508.60
11/18/21	3	\$ 20,220.30	\$ 807.17	\$ 194.13	\$ -	\$ 19,219.00	\$ 19,219.00	\$ 19,219.00
12/2/21	4	\$ 37,435.75	\$ 1,497.11	\$ 359.39	\$ -	\$ 35,579.25	\$ 35,579.25	\$ 35,579.25
12/9/21	5	\$ 127,407.92	\$ 5,095.91	\$ 1,223.12	\$ -	\$ 121,088.89	\$ 121,088.89	\$ 121,088.89
12/16/21	6	\$ 43,005.69	\$ 1,720.03	\$ 412.86	\$ 7.20	\$ 40,880.00	\$ 40,880.00	\$ 40,880.00
1/12/22	7	\$ 103,292.08	\$ 4,130.34	\$ 991.62	\$ -	\$ 98,170.12	\$ 98,170.12	\$ 98,170.12
2/10/22	8	\$ 81,525.55	\$ 3,255.05	\$ 782.71	\$ -	\$ 77,487.79	\$ 77,487.79	\$ 77,487.79
2/18/22	9	\$ 17,148.20	\$ 675.35	\$ 164.73	\$ -	\$ 16,308.12	\$ 16,308.12	\$ 16,308.12
3/10/22	10	\$ 50,043.58	\$ 1,966.51	\$ 480.77	\$ 55.81	\$ 47,652.11	\$ 47,652.11	\$ 47,652.11
3/17/22	EXCESS FEES	\$ 50.83	\$ -	\$ -	\$ -	\$ 50.83	\$ 50.83	\$ 50.83
4/13/22	11	\$ 15,662.35	\$ 437.89	\$ 152.24	\$ -	\$ 15,072.22	\$ 15,072.22	\$ 15,072.22
5/11/22	12	\$ 42,376.49	\$ 792.78	\$ 415.84	\$ -	\$ 41,167.87	\$ 41,167.87	\$ 41,167.87
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals		\$ 545,470.66	\$ 20,761.30	\$ 5,281.57	\$ 63.01	\$ 519,490.80	\$ 519,490.80	\$ 519,490.80

SECTION XVI

SECTION A

Customer Call Log - Valencia Water Control District							
Date	Name	Subdivision	Address	Issue	Pond/Canal Name	Resolution	Date Resolved
5/27/22	Chantelle Houser	Waterview	5257 Watervista Drive (Clubhouse)	Called & e-mailed to report drains were blocked by foliage/overgrown grass in the ditch located next to their clubhouse. Asked that it be maintained. E-mailed Mr. Flint to ask if the C-1 Canal would be treated again for nuisance vegetation that had remained.	Area 2 Pond - Canal portion located in Waterview Townhomes HOA owned area	S. Vanderbilt advised that the area in question was not owned or maintained by the District as it was located on property owned by the HOA. Mr. Flint advised that aquatic vendor would be on-site Friday, June 3, 2022 to administer another treatment.	5/27/22
6/2/22	Roy Miller	Waterview	5412 Shingle Creek Drive		C-1		6/2/22

SECTION B



VALENCIA WATER CONTROL DISTRICT
219 E. LIVINGSTON STREET, ORLANDO, FL 32801
PHONE: 407-841-5524 x 101 - FAX: 407-839-1526

June 14, 2022

Kelly Savoia
5217 Stratfield Drive
Orlando, FL 32821

Re: Permit #0522 - Irrigation Withdrawal

Dear Ms. Savoia:

You are hereby permitted to install a sprinkler suction line into and withdraw water from the District's Somerset Pond 2 for the purpose of yard sprinkling in accordance with the attached sketch and the following conditions:

1. The entire expense of construction, including restoration, to be borne by applicant.
2. That the Permittee will maintain the work authorized herein in good condition in accordance with the approved plans.
3. That the District shall in no way be liable for any damage to any structure or work authorized herein which may be caused by or result from future operations undertaken by the District in the public interest.
4. Applicant declares that prior to filing this application, he has ascertained the location of all existing utilities, both aerial and underground, and the accurate locations are shown on the sketches.
5. It is expressly stipulated that this permit is a license for permissive use only and that the placing of facilities upon District right-of-way pursuant to this permit shall not operate to create or vest any property right in said holder.
6. Whenever necessary for the construction, repair, improvement, maintenance safe and efficient operation, alteration or relocation of all or any portion of said District works as determined by the District, any or all of said poles, wires, pipes, cables or other facilities and appurtenances authorized hereunder, shall be immediately removed from said District right-of-way or reset or relocated thereon as required by the District.
7. All work shall meet District standards and be performed under the supervision of the District or their agents.

8. All materials and equipment shall be subject to inspection by the District or their agents.
9. All District property shall be restored to its original condition as far as practical, in keeping with District standards in a manner satisfactory to the District. All disturbed areas shall be sodded.
10. An approved-as-noted drawing covering details of this installation shall be made a part of this permit.
11. The Permittee shall commence actual construction in good faith within thirty (30) days from the date of said permit approval, and shall be completed within thirty (30) days.
12. The construction and maintenance of such utility shall not interfere with the property and rights of a prior Permittee.
13. That all the provisions of this permit shall be binding on any assignee or successor in interest of the Permittee.
14. It is understood and agreed that the rights and privileges herein set out granted only to the extent of the District right, title and interest in the land to be entered upon and used by the Permittee, and the Permittee will, at all times assume all risk of and indemnify, defend, and save harmless the Valencia Water Control District from and against any and all loss, damage, cost or expense arising in any manner on account of the exercise or attempted exercised by said Permittee of the aforesaid rights and privileges.
15. During construction, all applicable safety regulations shall be observed and the holder must take measures, including placing and display of safety devices that may be necessary.
16. The District office shall be notified twenty-four (24) hours prior to starting work and again immediately upon completion of the work.
17. In case of non-compliance with the District requirements, this permit is void and the facility will have to be brought into compliance or removed from the right-of-way at not cost to the District.
18. The granting of this permit does not constitute a contract requiring the District to furnish water, nor does it guarantee the availability or the quality of water. The Board retains the right to control consumptive use.
19. It is understood that this permit allows water usage for the address stated on this permit. Furnishing water to any other property without the consent of the District is prohibited.

ACCEPTED BY:

Signature: _____
Kelly Savoia

ATTEST:

GRANTED BY:
VALENCIA WATER CONTROL DISTRICT

By: _____
Roy Miller, President

On this 14th day of June, 2022


Permit No. _____
(Assigned by VAWCD)

PERMIT APPLICATION
Valencia Water Control District
c/o CPH, Inc.
1117 E. Robinson Street
Orlando, FL 32801
VWCD Office: (407) 841-5524 X 104 CPH, Inc. (407) 425-0452

- (1) PROPOSED USE: Residential - Sprinkler Pump
- (2) LOCATION OF WORK: Block: _____ Lot: 297 Subdivision: Sorbusa / W. Mending
of Section: _____ Township: _____ Range: _____
- (3) DISTRICT WORKS INVOLVED: Pump for sprinkler system
- (4) OWNER OF PROPOSED WORK OR STRUCTURE Phone #: (407) 747-6483
Name: Kelly Savina Title: Owner
Address: 5217 Stearns Dr. Orlando, FL 32821
(Street) (City) (State) (Zip)
- (5) APPLICATION OTHER THAN OWNER: (if any) Phone #: N/A
Name: _____ Serving as: _____
Address: _____
(Street) (City) (State) (Zip)
- (6) AREA PROPOSED TO BE SERVED: Give legal description and size in acres. Attach legal description if necessary. If land is platted, indicate Block, Lot and Subdivision.
See Attached

(7) CONSTRUCTION SCHEDULE: The proposed work, if permitted, will begin within 61 calendar days of permit approval and be completed within 3 calendar days thereafter.

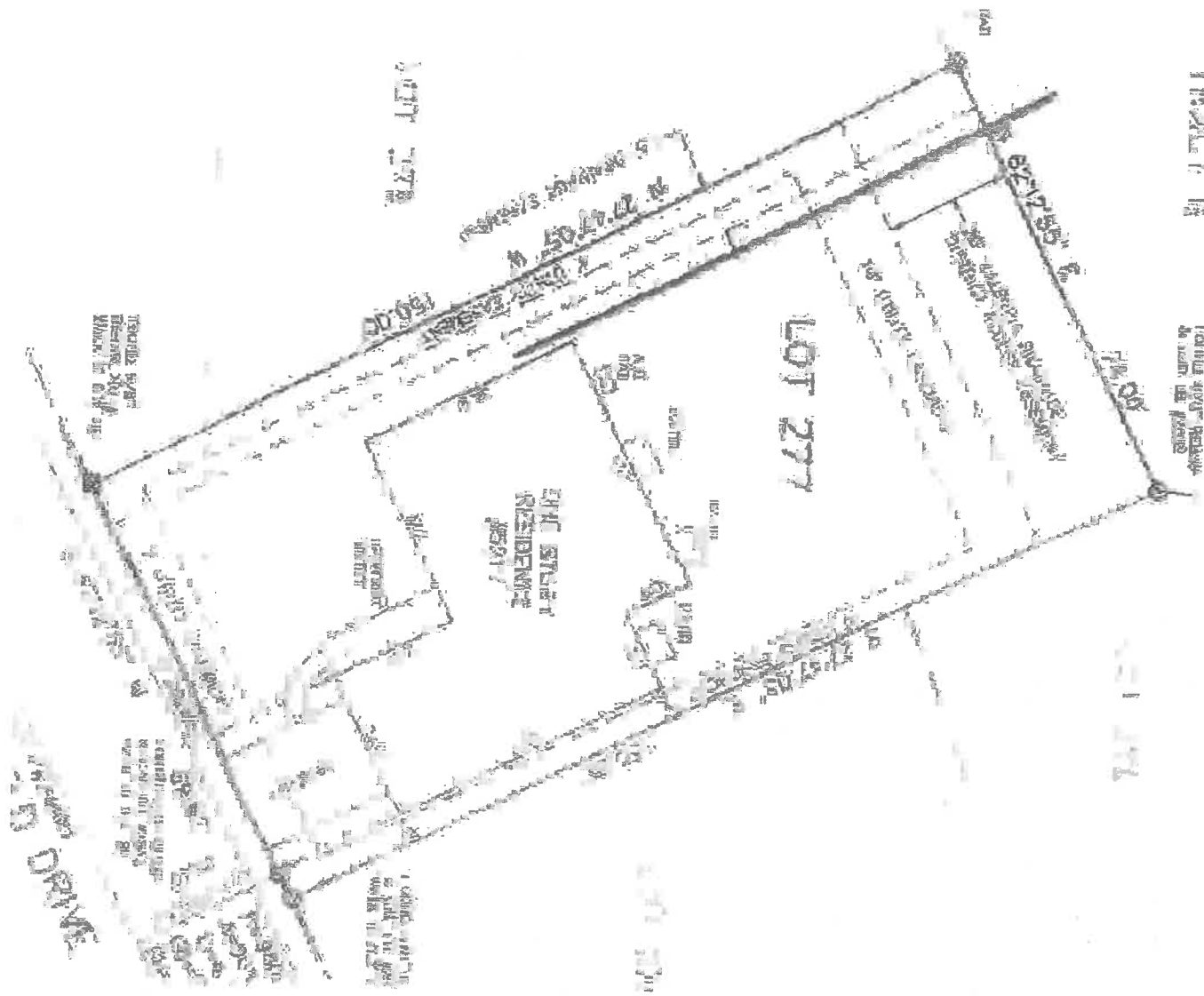
(8) This application, including sketches, drawings or plans and specifications attached contains a full and complete description of work proposed or use desired of the above described facilities of the District and for which permit is herewith applied. It shall be a part of any permit that may be issued. It is agreed that all work or the use of the District's facilities will be in accordance with the permit to be granted.

Submitted this 15th day of MAY, 2016 2016
Signature of Property Owner (Officer of Corporation): 
Print Name of Property Owner (Officer): Kelly Savina

TRUCK

TRUCK

TRUCK



DRIVE

TRUCK

TRUCK

TRUCK

LOT 277

2ND STREET RESIDENCE

50'-0"

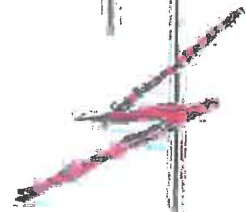
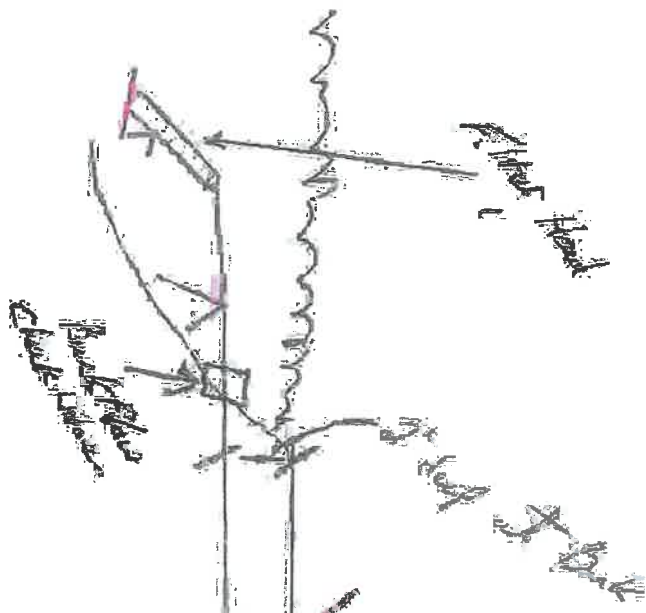
10'-0"

SEWER

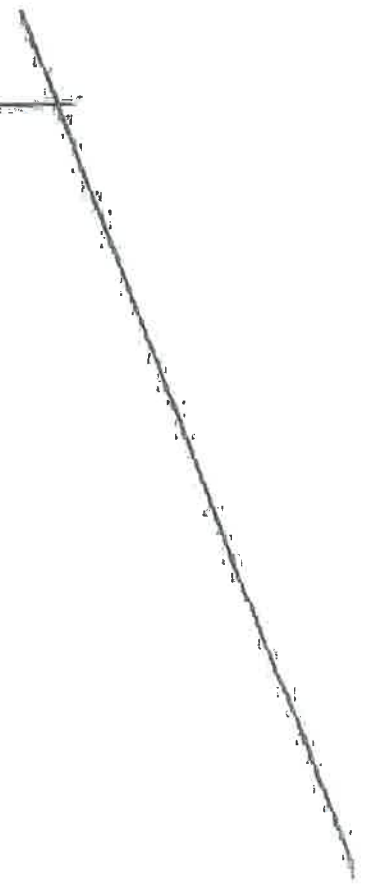
WATER

GAS

TRUCK



1 1/2" in slope



TRACT 8

FOUND 5/8" REBAR & CAP LB #2545

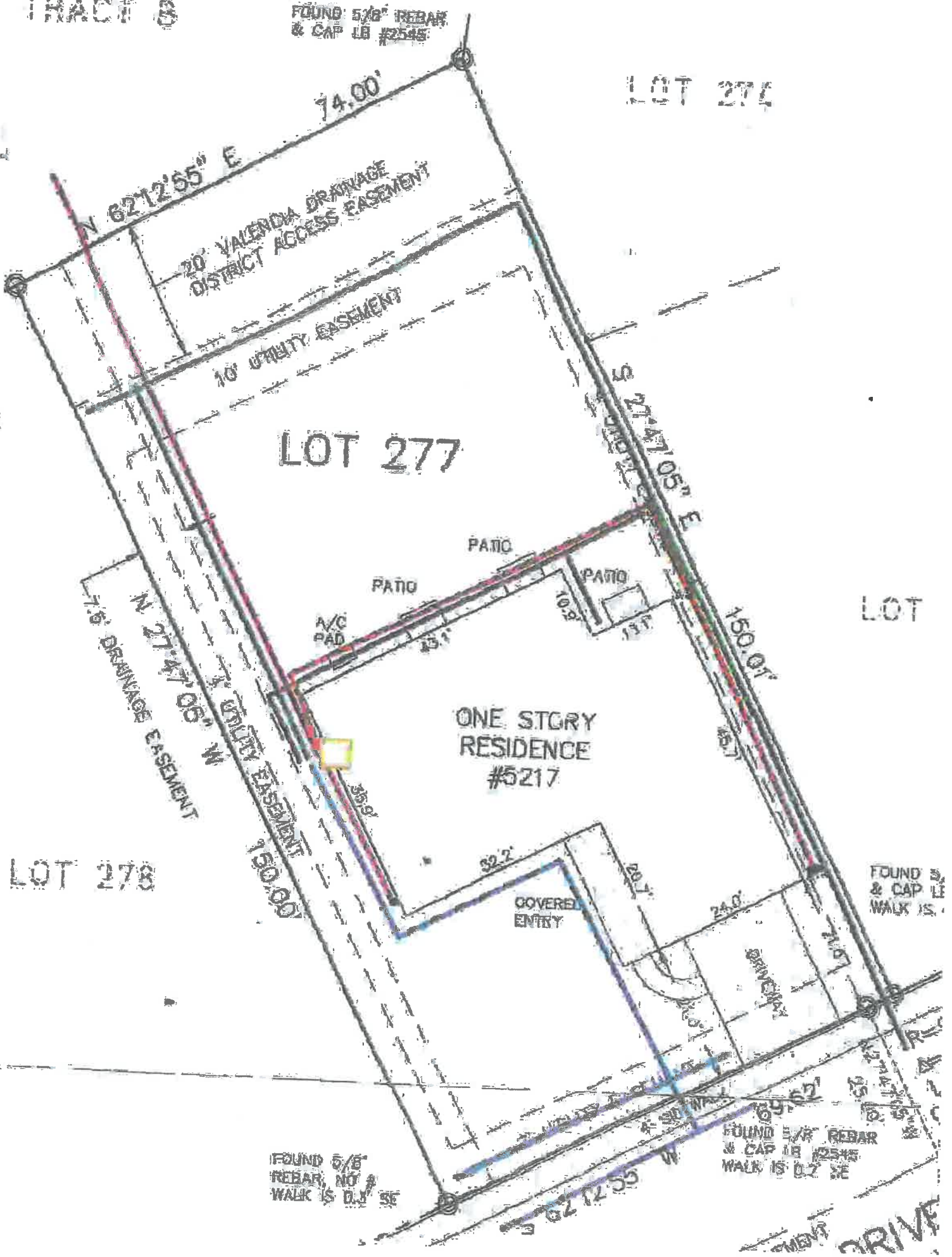
LOT 276

LOT 277

LOT

LOT 278

ONE STORY RESIDENCE #5217



20' VALENCIA DRAINAGE DISTRICT ACCESS EASEMENT

10' UTILITY EASEMENT

7.5' DRAINAGE EASEMENT

3' UTILITY EASEMENT

74.00'

N 27°47'05" W

S 27°47'05" E

150.00'

150.00'

PATIO

PATIO

PATIO

A/C PAD

13.1'

10.9'

13.1'

35.9'

39.2'

20.7'

24.0'

DRIVEWAY

FOUND 5/8" REBAR & CAP LB #2545 WALK IS.

FOUND 5/8" REBAR, NO WALK IS D.L. SE

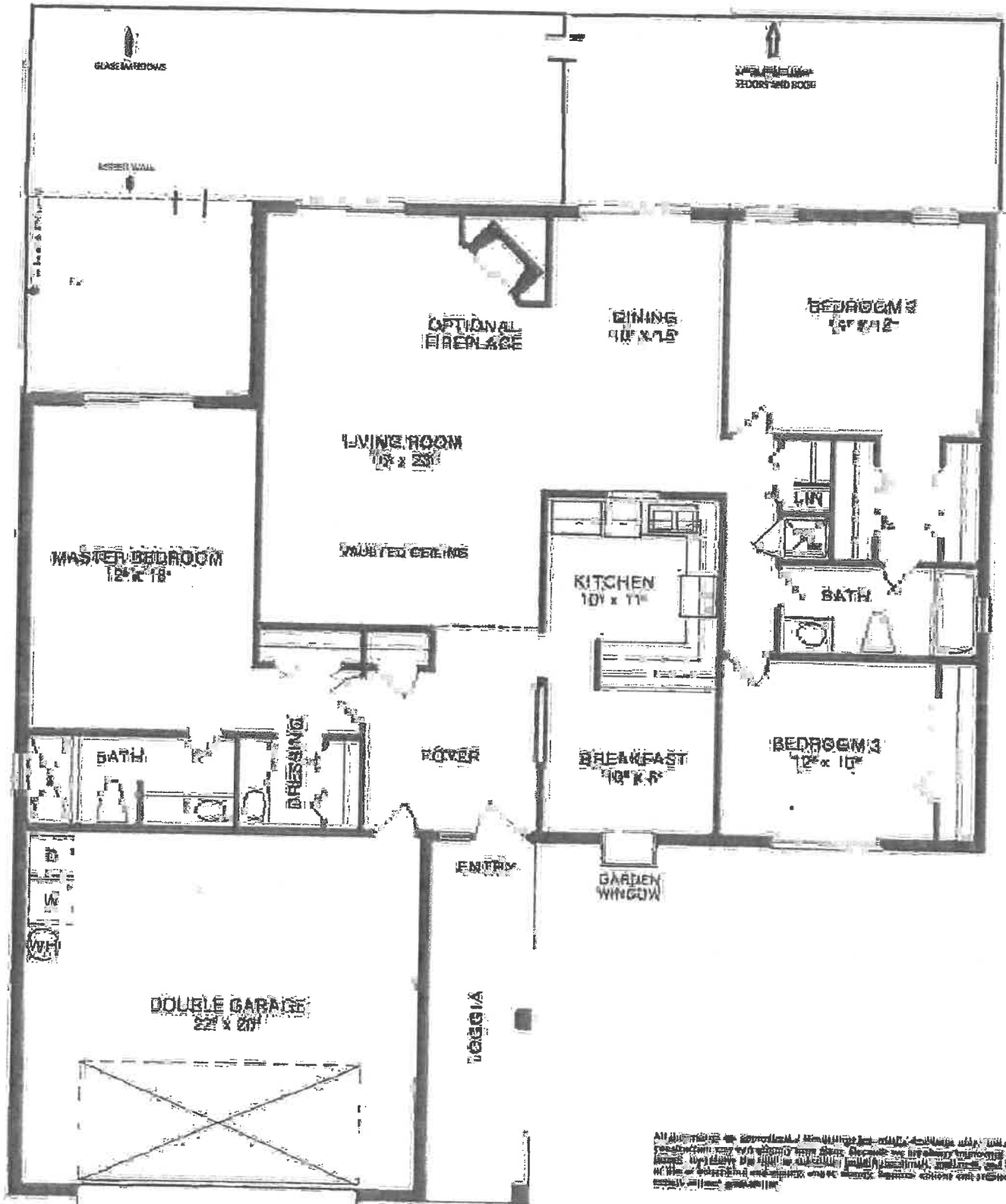
FOUND 5/8" REBAR & CAP LB #2545 WALK IS D.L. SE

S 62°12'55" W

DRIVE

The Dahlia

3 Bedroom, 2 Bath



All dimensions are approximate. Measurements are taken from the center of the wall unless otherwise noted. Measurements are taken from the center of the wall unless otherwise noted. Measurements are taken from the center of the wall unless otherwise noted. Measurements are taken from the center of the wall unless otherwise noted.