

*Valencia Water  
Control District*

*Agenda*

*June 1, 2026*

# LANDOWNERS' MEETING

# AGENDA

## **AGENDA**

### **57<sup>th</sup> ANNUAL MEETING OF ALL LANDOWNERS WITHIN VALENCIA WATER CONTROL DISTRICT**

**June 1, 2026  
1:00 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 30, 2025 Annual Landowners' Meeting
4. Accept any nominations from the floor to fill the expiring Supervisors' positions:
  - 5-year term, 2026 to 2031, other than Achal Aggarwal
  - 3-year term, 2026 to 2029, other than Jerald Dwyer
5. Verify Landowners Present Planning to Vote in Person and Number of Voting Units Represented by Each (Cast Votes and Record Totals)
6. Tabulate Total 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

**Published Daily in  
Orange, Seminole, Lake, Osceola & Volusia Counties, Florida**

Sold To:

Valencia Water Control District - 105953  
219 E. Livingston Street  
Orlando, FL 32801

Bill To:

Valencia Water Control District - 105953  
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/Seminole-Lake-Osceola-Volusia County, Florida; that the attached copy of advertisement, being a Legal Notice in:

The matter of VWCD\_LO\_AnnualMeeting\_060126 Was published in said newspaper by print in the issues of, or by publication on the newspaper's website, if authorized on 13 May 2026, 20 May 2026.

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



**Rose Williams**

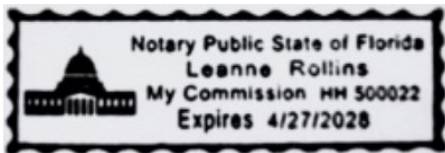
Signature of Affiant

Name of Affiant

Sworn to and subscribed before me on 20 May 2026,  
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

73974

**IN THE CIRCUIT COURT, NINTH JUDICIAL  
CIRCUIT, IN AND FOR ORANGE  
COUNTY, FLORIDA CASE NO. 70-125**

**IN RE: VALENCIA WATER CONTROL DISTRICT  
TO ALL OWNERS OF LAND WITHIN  
VALENCIA WATER CONTROL DISTRICT**

YOU ARE HEREBY NOTIFIED that, pursuant to Section 298.12, Florida Statutes, the Annual Meeting of All Landowners within the VALENCIA WATER CONTROL DISTRICT, incorporated by an Order of the Circuit Court in and for Orange County, Florida on May 27, 1970, will be held Monday, June 1, 2026 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; one member to a four-year term and one member to a one-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 11th day of May, 2026  
George S. Flint,  
District Director  
73974 5/13, 5/20/2026

73974

# MINUTES

**MINUTES OF THE 2025 ANNUAL MEETING OF ALL  
LANDOWNERS WITHIN VALENCIA WATER CONTROL DISTRICT**

**June 30, 2025**

The Annual Meeting of the Landowners of **VALENCIA WATER CONTROL DISTRICT** was held at 1:00 P.M. on Monday, June 30, 2025 at the Lake Ridge Village Clubhouse, 10630 Larissa Street, Orlando, Florida. Present were: Roy Miller, Bill Argus, Debra Donton, William Von Ingle (via telephone), and Achal Aggarwal; Stephen F. Broome, District Attorney; Allen Lane, District Engineer; George S. Flint, District Director; Stacie Vanderbilt, District Administrative Assistant; Dan Brown, Stern Environmental; Robert Szozda, Governmental Management Services-CF; and residents.

**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 11, 2024  
Annual Landowners' Meeting**

Mr. Flint stated that the next item was the approval of the minutes of the June 11, 2024 annual landowners' meeting. He asked if there were any questions, additions or deletions.

There being none,

On MOTION by Debra Donton, seconded by Roy Miller, with all in favor the minutes of the June 11, 2024 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, 2025 to 2030, other than William Von Ingle or Donna Finkelstein**
- **4-Year Term, 2025 to 2029, other than Bill Argus**
- **1-Year Term, 2025 to 2026, other than Achal Aggarwal**

Mr. Flint reviewed the seats and terms of office. No other nominations were made at the

meeting. Mr. Flint stated if you did not already submit a proxy, you can vote via ballot in person. Does anyone want to vote in person?

**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 read the number of votes. For the 5-year term there were 2,361 votes for William Von Ingle, and 136 votes for Donna Finklestein. William Von Ingle was elected to the 2025 to 2030 term of the Board of Supervisors.

For the 4-year term there were 812 votes for Bill Argus, 1 vote for Brian Andreleczyk, and 1 vote for Donna Finklestein. Bill Argus was elected to the 2025 to 2029 term of the Board of Supervisors.

For the 1-year term there were 809 votes for Achal Aggarwal, 1 vote for Joseph Grelish, 1 vote for Roy Miller, 1 vote for Joe Sanchez, 1 vote for Donna Finklestein, and 1 vote for Angie Platis. Achal Aggarwal was elected to the 2025 to 2026 term of the Board of Supervisors.

There were 2,419 votes FOR compensation of Supervisors, 49 votes AGAINST compensation of Supervisors, and 33 abstentions. The Board Members would receive compensation of \$50.00 per meeting attendance.

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

Mr. Lane reviewed the annual report with the Board of Supervisors. He went over the District's areas that were being reviewed or were repaired throughout the last year. He mentioned the Double Tree outfall was repaired and appears to be operating sufficiently. He stated all stormwater ponds have been reviewed and are operating as intended, none require immediate repairs. One of the ponds has an erosion matter that will be discussed later today.

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

Mr. Broome stated my primary duties have been attending meetings and reviewing documents. There are no pending or threatened litigation against the District.

A resident stated Morgan & Morgan is suing Orange County for poisoned water. Do you know about this?

Mr. Flint responded the District isn't involved in any pending or threatened litigation.

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

Mr. Flint serves as the District's Treasurer and reviewed the Fiscal Year 2024 audit with the Board. He stated it is a clean audit, no recommendations to management.

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

There being none,

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

On MOTION by Debra Donton, seconded by Achal Aggarwal, with all in favor the meeting was adjourned at 1:17 pm.

\_\_\_\_\_  
Stephen F. Broome, Secretary

\_\_\_\_\_  
Roy Miller

\_\_\_\_\_  
William Von Ingle

\_\_\_\_\_  
Debra Donton

\_\_\_\_\_  
Achal Aggarwal

# SECTION VII



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

# Memo

**Date:** May 18, 2026  
**To:** Board of Supervisors  
**Organization:** Valencia Water Control District  
219 E. Livingston Street  
Orlando, Florida 32801  
**From:** David E. Mahler, P.E., District Engineer  
**Re:** **ANNUAL REPORT OF THE DISTRICT ENGINEER**  
**CPH Job No.:** 6816.071

## 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 summary of the activities of the Engineer from March 2025 to March 2026. This report is for submission to the Board of Supervisors at the June 2026 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, but there are several instances of several parameters that will need to be monitored more closely. A copy of the sampling analysis results for the fiscal year 2025/26 as shown on Attachment III. In March 2026, fecal coliforms were higher than is typically seen in the sample results. Fecal coliforms in the North sample location were extremely high for March 2026 but have lowered considerably for April 2026. With all three locations, it could possibly have been a contamination of the samples, but I'm not sure. As this is not a parameter that is required to be of any specific value, we will continue to monitor the numbers. The results of several other parameters at the C3 sample location have been noted as concerning. The values for Field Conductivity, Alkalinity, Sodium, TDS and Chlorides are all higher than the other two sample sites. These parameters should be looked into in more detail with additional sampling done upstream of the C3 sample site to determine the source of the problem.
- 2) Periodic field inspections were done 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. One of the major items of coordination was the repair of the outfall from the Double Tree property into the C-4 canal.
- 5) The Engineer prepared for and attended regular board meetings of the District.
- 6) Mr. George Flint, Mr. Dan Brown, Mr Robert Szozda and I conducted the annual inspection of the District's facilities on Monday, March 26, 2026, with several follow-up inspections by David E. Mahler and Lee Hurst 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,

David E. Mahler, P.E.  
District Engineer

Attachments:

**Attachment I**

<b>Permit Review and Processing</b> (Not including individual irrigation permits processed by District office.)		
PERMIT NUMBER	DESCRIPTION	APPROVED DATE
<b>Category I - Permits Issued Since May 2023</b>		
525	Westwood Hotel (EXTENDED FOR ONE (1) YEAR, AS OF 2026 ANNUAL REPORT)	06/13/23
526	Irrigation Permit	06/13/23
527	SeaWorld 2024 Project	07/11/23
528	Grand Pines PAC I-Drive Apartments	08/08/23
529	SWO 2023 Discovery Cove Pink Lady	01/10/24
530	SWOAQO 2024 Aquatica Parking Lot	01/10/24
531	Orangewood Boulevard Horizontal Directional Drill	03/12/24
532	16023 S. John Young Parkway Commercial Building	03/12/24
<i>Through March 2024 is on 2024 Report.</i>		
<b>Category 1.1 – Permits Issued Since April 2024</b>		
533	Williamsburg Downs Phase II	01/08/25
534	Doubletree Hotel – Storm Pond Outfall Structure Replacement/Repair	02/07/25
535	PERMIT NUMBER NOT USED/SKIPPED – VERIFIED WITH STACIE VANDERBILT 05.26.26	
536	SWO Project Neptune	09/16/25
537	SWO Restaurant	01/29/26
<b>Category II Permits on Hold</b>		
	None at Present	
<b>Category III Permits with Work Not Acceptable to the District</b>		
	None at Present	
<b>Category IV Permits in Process</b>		
	None at Present	

**Permit Review and Processing**  
*(Not including individual irrigation permits  
 processed by District office.)*

PERMIT NUMBER	DESCRIPTION	APPROVED DATE
<b>Category V Projects Reviewed - No Permit Required</b>		
	None at Present	



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# Memo

## Attachment II

**To:** Board of Directors  
**Organization:** Valencia Water Control District  
**From:** David E. Mahler, P.E., District Engineer  
**Re:** Annual Inspection by District Engineer – FY 2026  
**CPH Job No.:** 6816.07

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The main annual inspection was performed on Monday March 26, 2026. Present for this inspection were George Flint, Robert Szozda, Dan Brown and myself. The annual inspection for 2026 is comprised of the inspection date noted above conducted throughout the District. On March 26<sup>th</sup> we drove to various locations throughout 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 2026 inspections, approximately 44,214 lineal feet of canals were inspected. This is slightly lower than last year as a section of the C-5 through Sea World was not inspected. In addition to the canals, we also inspected 18 ponds, five (5) Amil gates and one weir structure that are owned and maintained by the District. The following sites were visited, and the conditions of the facilities are described below.

### C-1 Canal

The repair on the northwest end of the C1 canal where the storm pipe enters off of Central Florida Parkway was completed by Orange County Public Works.

The work by Orange County Utilities to replace the aerial force main pipe crossing of the C-1 east of International Drive was not completed at the time of the inspection. The project that was completed was the utility line replacements across the C-1 at Orangewood Blvd.

The water control structure on the north side of the C-1 just east of International Drive is still in need of replacement. The outfall structure is owned and maintained by the development and is not the responsibility of the District. This project is still shown on the 5-year CIP but has been pushed back on the schedule.

The remainder of the C1 canal is generally in good condition.

The S-101 and S-102 are in generally good condition. The main headwalls are in the same condition as from previous inspections so there is not currently a need for any repairs.

### **C-3 Canal**

The C-3 canal is generally in good condition. The southwest end of the canal across from the outfall weir still has a large amount of vegetation. We will need to coordinate getting the area sprayed.

The power company that has been using the driving surface on the east side of the C-3 canal to access their facilities have regraded the area to remove the ruts that they were creating.

The overflow structure is in good condition, but additional gravel needs to be added to level the weir area.

### **C-4 Canal**

The C-4 canal is in fair condition. There is erosion occurring on the north side of the water level control structure due to the previous blockage by the weeds. The outfall control structure owned and maintained by Doubletree has been repaired.

The vegetation in the SeaWorld pond at the west end of the C-4 canal still needs to be cleaned. The small, cleared area along the outer edges of the pond are starting to grow back.

### **C-5 Canal and S501**

The portion of the C-5 Canal that was inspected appeared to be in fair condition. The area from the C-4 to Sea Harbor Drive has a significant amount of sedimentation that needs to be removed. This is one of the projects on the 5-year CIP.

The Area of the C-5 canal on the SeaWorld property was not inspected this year. A walkthrough with SeaWorld is to be scheduled.

The wetland outfall at the south end of the C-5 is going to be replaced by Sea World in conjunction with one of their capital projects. We are coordinating with them on the details for the replacement.

### **C-6 Canal and S-601**

The C-6 Canal is generally in good condition.

The water hyacinths in the canal still come and go based on the wind and flow patterns of the canal.

The main Structure S-601 is in good condition. However, there is undermining of the ditch bank paving at the northeast wingwall that will need to be filled in.

Structure S-601 is considered a major outfall location by the NPDES program and is required to be inspected on a regular basis. Inspection of this outfall will also be noted in the NPDES annual report.

## **C-9 Canal & S-901 Structure**

The C-9 canal towards Area 1 pond is in good condition.

Structure S-901 is in fair condition and appears to be operating satisfactorily. There is spalling of the concrete along the edges of the gate sealing strip and there is rust along the sealing edge of the gate. These two items will need to be addressed in the near future. We will try and get ahold of the amil gate manufacturer and see if they have any suggestions for repair of these two items. If not, then we will work to find a contractor capable of field welding the gate edge.

The overflow weir from the C-10 to the Area 1 pond, west of Gifford Blvd, is planned to have repairs performed this year. We are working with the contractor who did the soils stabilization of the S501 structure to prepare a cost estimate to foam grout under the structure to fill the voids. There have been no visible signs of degradation since last year.

## **C-10 Canal**

The C-10 canal is generally in fair condition. The area noted in previous reports just west of Orangewood Blvd. was repaired this year. Tree trimming the Canal will need to be completed in various locations. General dredging and sediment removal will need to be completed on the canal west of Orangewood. Projects will need to be developed and included in the CIP for future years.

The area of the canal bank on the north side opposite of the Tract F outfall still shows signs of erosion to the bank, but erosion has not progressed since last year. The vegetation appears to be established and therefore this area does not require immediate repair. The remainder of Tract F has a lot of sediment that will need to be removed. This work has been added to the 5-year CIP.

The area at the west end of the canal at the Beachline that was previously cleared out is generally still clear. Routine weed control and maintenance activities should keep the flowline clear going forward.

The area behind the old District office east of Orangewood Blvd. still shows signs of erosion but, erosion has not progressed since last year.

The ditch bank paving located at the bridge on Galliard Boulevard is settling and will need to be replaced. The bridge is the responsibility of the County, and the issue will be brought to the County's attention for correction.

The County has two pipes into the C-10 on either side of Orangewood Blvd that need to be repaired. On the west side, the lined pipe needs to be repaired as it is causing erosion around their pipe and the MES. On the East side, the swale system outfall pipe into the C10 has a leak and is causing a large depression and failure of the MES. The leak will need to be repaired and the MES replaced and area backfilled.

There are two other county outfall pipes along the western portion of the C10 that need to be repaired by the County. The first pipe is the storm system outfall located between Donhill Court and Crown Court which was replaced by the County a couple of years ago. Additional rip-rap needs to be placed around the outfall MES as well on the opposite side of the canal as the discharge is causing bank erosion. The second location is the County outfall pipe located

between Donhill Court and Eventide Court. This pipe and MES have failed and need to be replaced. This information will be sent over to Orange County Public Works.

### **C-11 Canal**

The Canal is generally in fair condition.

There is still a significant amount of trash and sediment coming from offsite across Orange Blossom Trail and we are continuing to clean up the trash and debris so that it does not continue down the canal. We will request FDOT to install a basket / strainer to catch trash prior to entering the C-11 Canal. The entire length of canal has a fair amount of sedimentation and needs to be dredged. We have added several projects to the CIP to address this work. The outfall from the FDOT pond on the north side of the canal roughly 1200 feet from OBT is failing. We will be notifying FDOT of this failure and let them know that the outfall needs to be replaced and to remove any sediment and debris from the canal that has been deposited due to the pipe and structure failure.

The commercial development on the northeast corner of JYP and Taft Vineland Road has a lot of trash not contained to their dumpster area. This issue has been turned over to Orange County EPD for inspection and enforcement if necessary.

The bank erosion occurring just north of Taft Vineland Road and the S-1102 structure has not progressed since the previous year. This repair work is in the CIP for repair.

Erosion was occurring on the west side of the C-11 along John Young between the Beachline and Taft Vineland. The canal has since been backfilled and regraded.

Sediment is continuing to build up 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. It is recommended that removed sediment be placed on the bank to dry and then used to repair the erosion along the north and east bank at Taft Vineland and at the access point.

We recommend adding riprap on the west bank of S-1101 and recommend adding security fencing around the perimeter of the structure.

S-1102 is in good condition.

### **C-12 Canal**

The C-12 Canal is generally in good condition.

There are several areas along the C-12 where construction materials were left behind from work occurring in the area that will need to be cleaned up and removed as they prevent the ability to mow these areas.

The water control structures are still missing the level control boards, but this does not adversely affect the operation of the canal, so there is no need to have them replaced.

The County has completed the removal of the two aerial force main crossings and restored the areas of construction.

There is undermining of the soil at the District's control structure at the east end of the canal. We will have the contractor that we are getting a quote from for the foaming of the 901 overflow weir work provide a scope for foam filling under this structure as well for consideration of repair.

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

These four ponds are in good general condition.

### **Deer Creek Pond 4**

Deer Creek pond 4 is in good condition. The discharge structure and piping from Pond 4 is also considered a major outfall location. The outfall structure and piping are in good condition.

### **Deer Creek Pond 6**

Deer Creek pond 6 is in good condition.

### **Parkview Terrace**

The pond is in fair condition. This pond is identified in the pond report as needing to have the banks of the pond restored.

The tree line on the back side of the pond needs to be trimmed back.

### **Parkview North Pond**

The pond is generally in fair condition.

### **Parkview Pointe Pond**

As noted in previous annual inspection reports as well as the specific pond evaluation report, this pond has significant erosion occurring in areas along the waterline, but has not changed much since last year. Erosion is also occurring around the headwalls, mitered end sections and pond outfall structure.

### **Somerset Ponds 1 & 2**

Both ponds and outfall structures are in good condition.

### **Lake Ridge Village Area 1 Pond**

The pond and structures are in generally good condition. The erosion that was previously noted as occurring around the outfall structure is continuing to progress. We recommend backfilling / repairing the area around the outfall structure.

### **Waterview Area 2 Pond**

The pond and structures are in generally good condition.

The issues that were noted in the previous reports for the area between Central Florida Parkway and the Area 2 pond where the connection pipes go under the roadway to the Area 1 pond will still need to be repaired at some point. The erosion is still there but not worsening to cause a problem with drainage.

The pipe between the Waterview Area 2 Pond and the Waterview Small pond has joints that are leaking and causing depressional areas. The leaking joints are closer to the Small pond. Due to the location, we would recommend having the pipe lined and then having the depressional areas filled and the area re-sodded rather than open cut repairs of the line.

### **Briarwood Townhomes Pond**

The pond is in good condition.

### **Windsor Walk Ponds**

All three ponds are in generally good condition with the exception of sedimentation that will need to be removed from the northeast most pond. Plus additional spraying will be needed to control the growth of the water hyacinths in the ponds.

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.

# N Shingle Creek WQ Results

Parameter	Units	MDL	27-Mar-25	15-Apr-25	16-May-25	10-Jun-25	22-Jul-25	25-Aug-25	16-Sep-25	16-Oct-25	11-Nov-25	11-Dec-25	14-Jan-26	12-Feb-26	10-Mar-26	4-Apr-26	AVG	MAX
Organic Nitrogen	mg/L	0.200	0.540	0.540	0.950	0.550	0.230	0.200	0.680	0.720	0.500	0.700	0.630	0.870	0.790	0.610	0.6077	0.95
Total Nitrogen(as N)	mg/L	0.020	0.54	0.60	1.10	0.57	0.23	0.25	0.69	0.85	0.58	0.77	0.68	0.93	0.99	0.63	0.6754	1.10
Nitrate(as N)	mg/L	0.0100	0.200	0.100	0.140	0.100	0.100	0.100	0.100	0.130	0.190	0.160	0.100	0.100	0.100	0.100	0.1246	0.20
Nitrite(as N)	mg/L	0.0200	0.20	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.1077	0.20
Color	CU	5.00	25	30	50	50	40	40	40	25	40	50	30	25	30	25	36.5385	50.00
Fecal Coliform	mpn/100mL	1.00	41.0	37.4	160.0	95.9	88.2	148.3	40.4	270.0	83.6	168.0	44.1	67.7	2419.6	365.4	281.8615	2419.60
Total Solids	%wt	0.000250	0.049	0.043	0.019	0.017	0.017	0.015	0.014	0.017	0.021	0.014	0.02	0.024	0.025	0.023	0.0227	0.05
Field pH (units)	PH	0.0100	7.27	7.85	7.18	7.16	6.37	7.09	6.02	7.02	8.10	7.48	6.80	7.27	7.63	7.21	7.1723	8.10
Field Conductivity	umhos/cm	0.100	251.1	351.1	297.3	345.3	198.8	201.9	201.9	192.2	194.3	210.8	221.7	220.5	252.4	23.7	241.4846	351.10
Field Temp. (C)	oC	0.100	22.9	24.5	29.2	29.3	31.1	32.8	27.8	25.9	14.9	20.9	19.7	20.3	26.3	23.7	25.0462	32.80
Field DO	mg/L	0.100	8.01	8.18	9.72	8.11	8.07	5.93	7.87	7.41	10.98	11.17	11.71	8.22	12.33	12.88	9.0546	12.33
Field Turbidity	NTU	0.100	2.14	1.21	6.32	5.35	4.17	1.45	1.55	1.05	2.86	4.52	1.76	1.20	1.50	2.20	2.6985	6.32
Chlorophyll a	ug/L	1.00	13	7	7.4	13	6.6	7	2.5	11	2	8.3	12	10	18	28	9.0615	18.00
Aluminum	mg/L	0.0100	0.0300	0.3400	0.1400	0.0860	0.2100	0.0690	0.3100	0.1600	0.1000	0.2800	0.7700	0.0900	0.1900	0.5700	0.2135	0.77
Antimony	mg/L	0.00200	0.0007	0.0007	0.0006	0.0005	0.0004	0.0005	0.0005	0.0005	0.0005	0.0006	0.0007	0.0008	0.0008	0.0010	0.0006	0.00
Arsenic	mg/L	0.00100	0.0008	0.0009	0.0012	0.0011	0.0009	0.0007	0.0009	0.0007	0.0006	0.0007	0.0009	0.0005	0.0010	0.0013	0.0008	0.00
Barium	mg/L	0.00200	0.0160	0.0180	0.0160	0.0140	0.0120	0.0130	0.0160	0.0160	0.0140	0.0140	0.0220	0.0160	0.0230	0.0260	0.0162	0.02
Beryllium	mg/L	0.000500	0.0003	0.0003	0.0003	0.0003	0.0003	0.0004	0.0004	0.0004	0.0004	0.0036	0.0036	0.0004	0.0004	0.0004	0.0008	0.00
Boron	mg/L	0.0100	0.0570	0.0410	0.0340	0.0400	0.0300	0.0310	0.0350	0.0380	0.0530	0.0320	0.0370	0.0410	0.0450	0.0400	0.0395	0.06
Cadmium	mg/L	0.000200	0.0003	0.0003	0.0003	0.0003	0.0003	0.0003	0.0003	0.0003	0.0027	0.0027	0.0003	0.0003	0.0003	0.0003	0.0006	0.00
Chromium	mg/L	0.00100	0.0005	0.0013	0.0009	0.0005	0.0008	0.0005	0.0008	0.0009	0.0005	0.0005	0.0018	0.0007	0.0010	0.0015	0.0008	0.00
Copper	mg/L	0.00100	0.0017	0.0017	0.0020	0.0012	0.0012	0.0011	0.0014	0.0017	0.0010	0.0018	0.0034	0.0013	0.0018	0.0028	0.0016	0.00
Lead	mg/L	0.00100	0.0002	0.0007	0.0004	0.0003	0.0004	0.0003	0.0008	0.0005	0.0003	0.0007	0.0021	0.0003	0.0003	0.0014	0.0006	0.00
Molybdenum	mg/L	0.00100	0.0018	0.0017	0.0027	0.0014	0.0012	0.0011	0.0010	0.0009	0.0098	0.0014	0.0012	0.0014	0.0020	0.0016	0.0021	0.01
Nickel	mg/L	0.00100	0.0018	0.0013	0.0009	0.0009	0.0009	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0011	0.00
Selenium	mg/L	0.00200	0.0010	0.0010	0.0010	0.0010	0.0010	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011	0.00
Silver	mg/L	0.000500	0.0000	0.0000	0.0000	0.0004	0.0001	0.0000	0.0000	0.0000	0.0000	0.0000	0.0010	0.0000	0.0004	0.0001	0.0002	0.00
Thallium	mg/L	0.00100	0.0004	0.0004	0.0004	0.0004	0.0004	0.0039	0.0004	0.0004	0.0039	0.0004	0.0004	0.0004	0.0004	0.0004	0.0009	0.00
Tin	mg/L	0.00500	0.0005	0.0004	0.0005	0.0004	0.0004	0.0004	0.0004	0.0005	0.0004	0.0008	0.0008	0.0007	0.0006	0.0007	0.0005	0.00
Zinc	mg/L	0.0100	0.0039	0.0046	0.0150	0.0160	0.0035	0.0038	0.0059	0.0047	0.0037	0.0063	0.0150	0.0025	0.0066	0.0100	0.0070	0.02
Total Alkalinity CaC03	mg/L	1.00	97.0	86.0	68.0	70.0	58.0	60.0	68.0	76.0	67.0	71.0	85.0	110.0	130.0	110.0	80.4615	130.00
Calcium	mg/L	0.100	38.0	38.0	32.0	28.0	22.0	23.0	25.0	26.0	27.0	24.0	36.0	42.0	45.0	41.0	31.2308	45.00
Iron	mg/L	0.0100	0.220	0.520	0.450	0.590	0.340	0.350	0.870	0.460	0.300	0.420	1.300	0.500	0.770	1.500	0.5454	1.30
Magnesium	mg/L	0.0100	5.00	4.60	3.40	2.90	2.00	2.40	2.60	2.70	3.20	2.60	4.20	5.00	4.80	5.10	3.4923	5.00
Manganese	mg/L	0.0100	0.015	0.029	0.021	0.022	0.0084	0.011	0.044	0.021	0.0093	0.0097	0.015	0.014	0.043	0.11	0.0202	0.04
Potassium	mg/L	0.500	2.6	2.4	2.6	1.8	1.5	1.8	1.7	2.1	2.4	2.4	2.5	3	3.3	3.1	2.3154	3.30
Sodium	mg/L	0.500	23.0	24.0	16.0	13.0	8.9	12.0	13.0	13.0	15.0	13.0	20.0	23.0	23.0	26.0	16.6846	24.00
Total Hardness (as CaC03)	mg/L	0.100	120.0	110.0	92.0	83.0	63.0	68.0	72.0	76.0	82.0	71.0	110.0	130.0	130.0	120.0	92.8462	130.00
TDS	mg/L	2.50	150	130	78	200	140	160	160	140	140	140	210	200	220	240	159.0769	220.00
Orthophosphate(as P)	mg/L	0.00200	0.024	0.019	0.015	0.12	0.029	0.024	0.024	0.014	0.02	0.02	0.038	0.017	0.033	0.034	0.0305	0.12
BOD5day	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	2.700	3.000	2.500	2.1308	3.00
Ammonia (as N)	mg/L	0.0100	0.0140	0.0640	0.0500	0.0170	0.0610	0.0900	0.0140	0.0140	0.0780	0.0140	0.0480	0.0587	0.2000	0.0190	0.0556	0.20
TKN(as N)	mg/L	0.200	0.540	0.600	1.000	0.570	0.680	0.250	0.250	0.850	0.770	0.860	0.680	0.930	0.990	0.630	0.6900	1.00
Chloride	mg/L	4.00	41	37	28	21	15	19	20	21	24	20	31	37	35	45	26.8462	41.00
Total Phosphorus(as P)	mg/L	0.00200	0.0550	0.0730	0.0660	0.0600	0.0850	0.0590	0.0500	0.0440	0.0520	0.0600	0.0850	0.1400	0.6700	0.2100	0.1153	0.67
Total Phosphorus(asP) Dissolved	mg/L	0.00200	0.0500	0.0330	0.0260	0.0440	0.0350	0.0570	0.0500	0.0420	0.0520	0.0470	0.0680	0.1200	0.1400	0.1700	0.0588	0.14
Sulfate	mg/L	5.00	13.00	11.00	15.00	6.50	4.90	4.30	5.00	5.90	7.40	9.10	9.70	11.00	11.00	12.00	8.7538	15.00

UNDER DETECTABLE LIMIT  
 \* PARAMETER MONITORED BY NPDES  
 \* PARAMETERS OF CONCERN

## South Shingle Creek WQ Results

Parameter	Units	MDL	27-Mar-25	15-Apr-25	16-May-25	10-Jun-25	22-Jul-25	22-Aug-25	22-Sep-25	16-Oct-25	11-Nov-25	11-Dec-25	14-Jan-26	12-Feb-26	9-Mar-26	4-Apr-26	AVG	MAX
Organic Nitrogen	mg/L	0.200	0.200	0.320	0.400	0.420	0.400	0.900	1.500	0.620	0.490	1.200	0.760	0.720	0.790	0.570	0.671	1.500
Total Nitrogen(as N)	mg/L	0.020	0.18	0.35	0.55	0.44	0.95	1.50	0.77	0.72	1.20	0.91	0.72	0.81	0.57	0.758	1.500	
Nitrate(as N)	mg/L	0.0100	0.200	0.100	0.130	0.100	0.100	0.100	0.100	0.130	0.200	0.100	0.130	0.100	0.100	0.100	0.122	0.200
Nitrite(as N)	mg/L	0.0200	0.20	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.108	0.200
Color	CU	5.00	25	25	40	50	40	25	40	25	40	34	40	6.4	25	25	31.954	50.000
Fecal Coliform	mpn/100mL	1.00	31.0	36.4	63.1	45.7	20.1	480.0	20.1	47.9	81.2	107.1	79.8	65.7	727.0	154.1	138.854	727.000
Total Solids	%wt	0.00025	0.042	0.025	0.024	0.016	0.019	0.013	0.015	0.02	0.018	0.02	0.02	0.026	0.017	0.019	0.021	0.042
Field pH (units)	PH	0.0100	7.45	7.28	7.07	7.04	7.17	7.17	7.17	7.14	7.60	7.02	7.07	6.88	7.01	7.04	7.159	7.600
Field Conductivity	umhos/cm	0.100	293.8	250.8	255.1	280.1	218.4	195.1	99.3	201.4	236.3	212.3	281.9	218.1	354.3	228.550	293.800	
Field Temp. (C)	oC	0.100	22.1	25.1	28.9	29.5	30.5	31.4	30.5	26.7	17.8	22.1	19.3	19.1	26.1	22.9	25.315	31.400
Field DO	mg/L	0.100	7.57	7.62	6.95	7.47	9.85	7.11	9.85	10.48	8.48	9.76	9.46	10.45	11.46	9.43	8.962	11.460
Field Turbidity	NTU	0.100	3.87	1.74	3.42	2.98	2.18	2.02	2.18	1.48	1.82	1.85	2.85	1.75	3.25	1.50	2.415	3.870
Chlorophyll a	ug/L	1.00	16	37	17	3.7	15	47	15	4	1.6	34	2.9	13	27	8.7	17.938	47.000
Aluminum	mg/L	0.0100	0.0380	0.0250	0.1000	0.0480	0.0580	0.1300	0.0580	0.0490	0.6400	0.1200	0.0630	0.0500	0.0580	0.0630	0.111	0.640
Antimony	mg/L	0.00200	0.0007	0.0006	0.0005	0.0004	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0006	0.0007	0.0006	0.0007	0.001	0.001
Arsenic	mg/L	0.00100	0.0007	0.0007	0.0011	0.0010	0.0007	0.0009	0.0007	0.0006	0.0006	0.0007	0.0006	0.0004	0.0071	0.0007	0.001	0.007
Barium	mg/L	0.00200	0.0170	0.0150	0.0130	0.0120	0.0120	0.0140	0.0120	0.0140	0.0150	0.0180	0.0150	0.0150	0.0170	0.0160	0.015	0.018
Beryllium	mg/L	0.000500	0.0003	0.0003	0.0003	0.0003	0.0004	0.0004	0.0004	0.0004	0.0004	0.0004	0.0004	0.0004	0.0004	0.0004	0.000	0.000
Boron	mg/L	0.0100	0.0530	0.0360	0.0350	0.0400	0.0360	0.0370	0.0360	0.0370	0.0450	0.0370	0.0330	0.0390	0.0420	0.0400	0.039	0.053
Cadmium	mg/L	0.000200	0.0003	0.0003	0.0003	0.0003	0.0003	0.0027	0.0003	0.0003	0.0003	0.0003	0.0003	0.0003	0.0003	0.0003	0.000	0.003
Chromium	mg/L	0.00100	0.0006	0.0008	0.0007	0.0004	0.0004	0.0004	0.0004	0.0006	0.0004	0.0004	0.0006	0.0058	0.0006	0.0005	0.001	0.006
Copper	mg/L	0.00100	0.0014	0.0009	0.0016	0.0009	0.0010	0.0016	0.0010	0.0014	0.0012	0.0013	0.0011	0.0011	0.0011	0.0009	0.001	0.002
Lead	mg/L	0.00100	0.0002	0.0002	0.0002	0.0002	0.0003	0.0003	0.0003	0.0003	0.0003	0.0003	0.0003	0.0003	0.0003	0.0003	0.000	0.000
Molybdenum	mg/L	0.00100	0.0017	0.0014	0.0021	0.0012	0.0008	0.0011	0.0008	0.0009	0.0010	0.0012	0.0010	0.0013	0.0016	0.0015	0.001	0.002
Nickel	mg/L	0.00100	0.0009	0.0009	0.0009	0.0009	0.0010	0.0010	0.0010	0.0010	0.0017	0.0010	0.0010	0.0010	0.0010	0.0010	0.002	0.011
Selenium	mg/L	0.00200	0.0010	0.0010	0.0010	0.0010	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011	0.001	0.001
Silver	mg/L	0.000500	0.0000	0.0000	0.0000	0.0004	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0001	0.000	0.000
Thallium	mg/L	0.00100	0.0004	0.0004	0.0004	0.0004	0.0004	0.0039	0.0004	0.0004	0.0004	0.0004	0.0004	0.0004	0.0004	0.0004	0.001	0.004
Tin	mg/L	0.00500	0.0004	0.0021	0.0005	0.0004	0.0004	0.0004	0.0004	0.0006	0.0004	0.0006	0.0004	0.0006	0.0004	0.0004	0.001	0.002
Zinc	mg/L	0.0100	0.0031	0.0041	0.0033	0.0057	0.0018	0.0020	0.0018	0.0035	0.0025	0.0030	0.0014	0.0028	0.0020	0.0017	0.003	0.006
Total Alkalinity CaCO3	mg/L	1.00	91.0	80.0	61.0	64.0	56.0	66.0	56.0	73.0	68.0	57.0	81.0	99.0	100.0	110.0	73.231	100.000
Calcium	mg/L	0.100	38.0	34.0	28.0	25.0	21.0	21.0	21.0	25.0	28.0	22.0	30.0	40.0	38.0	38.0	28.538	40.000
Iron	mg/L	0.0100	0.130	0.110	0.310	0.480	0.310	0.480	0.310	0.240	0.280	0.240	0.300	0.250	0.240	0.270	0.283	0.480
Magnesium	mg/L	0.0100	4.80	4.10	3.80	2.70	2.40	3.30	2.40	2.60	3.30	3.10	3.50	4.70	4.30	4.70	3.462	4.800
Manganese	mg/L	0.0100	0.011	0.0084	0.016	0.017	0.0093	0.02	0.0093	0.0093	0.0093	0.0093	0.011	0.0093	0.021	0.028	0.012	0.021
Potassium	mg/L	0.500	2.6	2.2	3.1	1.8	2	3.3	2	2.1	2.4	3.4	2.2	2.9	3	2.5	2.538	3.400
Sodium	mg/L	0.500	23.0	21.0	20.0	13.0	13.0	19.0	13.0	12.0	16.0	16.0	17.0	22.0	21.0	23.0	17.385	23.000
Total Hardness (as CaCO3)	mg/L	0.100	110.0	100.0	86.0	74.0	62.0	66.0	62.0	73.0	84.0	68.0	89.0	120.0	110.0	110.0	84.923	120.000
TDS	mg/L	2.50	150	98	98	180	170	150	140	130	170	210	210	210	200	200	159.667	210.000
Orthophosphate(as P)	mg/L	0.00200	0.012	0.0094	0.0037	0.1	0.0065	0.0073	0.015	0.017	0.0064	0.029	0.0067	0.0075	0.019	0.018	0.018	0.100
BOD5day	mg/L	2.00	2.000	2.000	2.500	2.000	4.700	2.000	2.000	2.000	2.700	2.000	2.000	2.000	3.300	110.000	2.433	4.700
Ammonia (as N)	mg/L	0.01000	0.0140	0.0270	0.0250	0.0190	0.0180	0.0550	0.0180	0.0190	0.2600	0.0140	0.0230	0.0140	0.0180	0.0140	0.040	0.260
TKN(as N)	mg/L	0.200	0.180	0.350	0.420	0.440	0.950	1.500	0.770	1.200	1.200	0.780	0.720	0.810	0.570	0.777	1.500	
Chloride	mg/L	4.00	38	34	33	22	35	23	20	24	28	29	36	34	40	29.667	38.000	
Total Phosphorus(as P)	mg/L	0.00200	0.0490	0.0300	0.0640	0.0510	0.0540	0.1000	0.0540	0.0370	0.0540	0.0910	0.0690	0.1300	0.1500	0.16	0.072	0.150
Total Phosphorus(asP) Dissolved	mg/L	0.00200	0.0220	0.0220	0.0210	0.0480	0.0540	0.0270	0.0540	0.0450	0.0540	0.0440	0.0530	0.1100	0.0900	0.1400	0.050	0.110
Sulfate	mg/L	5.00	12.00	10.00	15.00	6.40	7.90	5.80	5.90	7.80	11.00	9.50	11.00	12.00	9.40	9.525	15.000	

UNDER DETECTABLE LIMIT
* PARAMETER MONITORED BY NPDES
* PARAMETERS OF CONCERN
* PARAMETERS NOT MEASURED

## C-3 Canal WQ Results

Parameter	Units	MDL	27-Mar-25	15-Apr-25	16-May-25	10-Jun-25	22-Jul-25	25-Aug-25	15-Sep-25	16-Oct-25	11-Nov-25	11-Dec-25	14-Jan-26	12-Feb-26	9-Mar-26	4-Apr-26	AVG	MAX
Organic Nitrogen	mg/L	0.200	0.810	0.630	0.890	0.630	0.310	0.200	1.800	0.790	0.910	1.200	0.930	0.840	0.990	0.780	0.841	1.800
Total Nitrogen(as N)	mg/L	0.020	0.84	0.94	1.10	0.63	0.68	0.23		0.95	0.99	1.80	1.30	1.40	1.40	0.97	1.022	1.800
Nitrate(as N)	mg/L	0.0100	0.200	0.200	0.150	0.100	0.200	0.230	0.190	0.150	0.360	0.500	0.370	0.510	0.300	0.180	0.266	0.510
Nitrite(as N)	mg/L	0.0200	0.20	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.108	0.200
Color	CU	5.00	40.0	50.0	25.0	60.0	25.0	40.0	50.0	40.0	50.0	40.0	40.0	40.0	40.0	40.0	41.538	60.000
Fecal Coliform	mpn/100mL	1.00	1	2	1	16.1	124.6	52	11.9	41	1	24.7	2	1	613.1	36.4	68.569	613.100
Total Solids	%wt	0.000250	0.058	0.037	0.046	0.027	0.026	0.031	0.021	0.026	0.033	0.03	0.042	0.048	0.047	0.052	0.036	0.058
Field pH (units)	PH	0.0100	7.18	7.51	7.48	7.51	6.90	6.98	7.14	7.11	7.02	7.14	7.24	6.95	6.90	7.46	7.158	7.510
Field Conductivity	umhos/cm	0.100	492.4	496.7	482.1	501.3	198.8	402.1	402.10	341.1	382.2	401.2	101.2	418.3	368.8	462	383.715	501.300
Field Temp. (C)	oC	0.100	23.3	25.9	30.1	30.3	30.8	31.9	31.7	27.3	20.9	23.7	20.7	22.7	25.5	24.1	26.523	31.900
Field DO	mg/L	0.100	6.82	5.95	8.78	7.94	6.93	6.92	8.93	12.32	11.71	8.58	11.45	7.16	8.21	10.07	8.592	12.320
Field Turbidity	NTU	0.100	2.34	3.01	4.09	3.51	5.05	1.07	31.70	2.16	1.25	3.15	1.55	2.05	2.78	2.85	4.901	31.700
Chlorophyll a	ug/L	1.00	4.1	6	15	6.1	16	14	11	7.7	11	22	19	4.6	13	32	11.500	22.000
Aluminum	mg/L	0.0100	0.0560	0.0840	0.0680	0.0640	0.2400	0.0430	0.0580	0.0880	0.2500	0.0870	0.0620	0.0550	0.0730	0.0550	0.094	0.250
Antimony	mg/L	0.00200	0.0006	0.0006	0.0006	0.0004	0.0005	0.0006	0.00045	0.0005	0.0005	0.0009	0.0006	0.0009	0.0006	0.0008	0.001	0.001
Arsenic	mg/L	0.00100	0.0008	0.0012	0.0008	0.0010	0.0012	0.0008	0.0007	0.0008	0.0008	0.0009	0.0007	0.0006	0.0008	0.0008	0.001	0.001
Barium	mg/L	0.00200	0.0350	0.0260	0.0220	0.0170	0.0012	0.0210	0.0120	0.0230	0.0270	0.0290	0.0380	0.0320	0.0350	0.0360	0.024	0.038
Beryllium	mg/L	0.000500	0.0003	0.0003	0.0003	0.0003	0.0003	0.0004	0.0004	0.0004	0.0004	0.0004	0.0004	0.0004	0.0004	0.0004	0.000	0.000
Boron	mg/L	0.0100	0.0670	0.0490	0.0420	0.0410	0.0430	0.0450	0.0360	0.0440	0.0550	0.0430	0.0570	0.0600	0.0650	0.0600	0.050	0.067
Cadmium	mg/L	0.000200	0.0003	0.0003	0.0003	0.0003	0.0003	0.0027	0.0003	0.0003	0.0003	0.0003	0.0003	0.0003	0.0003	0.0003	0.000	0.003
Chromium	mg/L	0.00100	0.0008	0.0007	0.0007	0.0005	0.0010	0.0005	0.0004	0.0008	0.0009	0.0004	0.0067	0.0007	0.0008	0.0006	0.001	0.007
Copper	mg/L	0.00100	0.0022	0.0014	0.0030	0.0021	0.0012	0.0017	0.0010	0.0019	0.0026	0.0023	0.0017	0.0022	0.0024	0.0015	0.002	0.003
Lead	mg/L	0.00100	0.0003	0.0003	0.0002	0.0002	0.0006	0.0027	0.0003	0.0003	0.0006	0.0003	0.0027	0.0003	0.0003	0.0003	0.001	0.003
Molybdenum	mg/L	0.00100	0.0012	0.0010	0.0011	0.0007	0.0001	0.8900	0.0008	0.0009	0.0009	0.0009	0.0012	0.0013	0.0013	0.0012	0.009	0.890
Nickel	mg/L	0.00100	0.0023	0.0009	0.0009	0.0009	0.0009	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	0.0011	0.0010	0.002	0.009
Selenium	mg/L	0.00200	0.0010	0.0010	0.0010	0.0010	0.0010	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011	0.001	0.001
Silver	mg/L	0.000500	0.0000	0.0000	0.0000	0.0003	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0001	0.000	0.000
Thallium	mg/L	0.00100	0.0004	0.0004	0.0004	0.0004	0.0004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000
Tin	mg/L	0.00500	0.0004	0.0004	0.0005	0.0004	0.0004	0.0041	0.0004	0.0005	0.0004	0.0006	0.0005	0.0006	0.0004	0.0004	0.001	0.004
Zinc	mg/L	0.0100	0.0048	0.0020	0.0038	0.0100	0.0086	0.0032	0.0018	0.0032	0.0057	0.0047	0.0077	0.0036	0.0074	0.0027	0.005	0.010
Total Alkalinity CaCO3	mg/L	1.00	86.0	69.0	65.0	58.0	61.0	64.0	59.0	70.0	72.0	64.0	82.0	91.0	160.0	150.0	77.000	160.000
Calcium	mg/L	0.100	43.0	35.0	33.0	26.0	29.0	31.0	25.0	33.0	35.0	32.0	44.0	50.0	46.0	44.0	35.538	50.000
Iron	mg/L	0.0100	0.390	0.690	0.190	0.700	1.200	0.570	0.610	0.550	0.840	0.420	0.420	0.500	0.410	0.340	0.576	1.200
Magnesium	mg/L	0.0100	8.50	6.70	6.20	4.20	4.40	5.90	3.90	5.30	6.10	6.30	9.20	10.00	9.90	9.90	6.662	10.000
Manganese	mg/L	0.0100	0.01	0.016	0.0084	0.0084	0.048	0.015	0.022	0.0093	0.019	0.012	0.015	0.0093	0.021	0.012	0.016	0.048
Potassium	mg/L	0.500	5.1	4.8	4.2	2.7	3.2	4.3	2.8	3.4	4	4.1	5.2	5.7	5.8	5.3	4.254	5.800
Sodium	mg/L	0.500	70.0	54.0	52.0	32.0	33.0	47.0	26.0	38.0	47.0	50.0	76.0	88.0	83.0	84.0	53.538	88.000
Total Hardness (as CaCO3)	mg/L	0.100	140.0	120.0	110.0	83.0	91.0	100.0	62.0	100.0	110.0	110.0	150.0	170.0	160.0	150.0	115.846	170.000
TDS	mg/L	2.50	300	220	200	300	230	340	340	260	280	330	400	450	450	430	315.385	450.000
Orthophosphate(as P)	mg/L	0.00200	0.0071	0.045	0.002	0.15	0.0095	0.0061	0.0073	0.002	0.011	0.0079	0.0053	0.0039	0.0053	0.0074	0.020	0.150
BOD5day	mg/L	2.00	2.000	2.000	2.500	2.000		7.200	7.200	2.200	2.000	2.500	2.200	2.400	3.400	4.000	3.133	7.200
Ammonia (as N)	mg/L	0.0100	0.0350	0.1100	0.0240	0.0014	0.1700	0.0670	0.0180	0.0140	0.0770	0.1300	0.0280	0.0610	0.1100	0.0150	0.065	0.170
TKN(as N)	mg/L	0.200	0.840	0.740	0.910	0.630	0.480	0.400	0.400	0.800	0.990	1.3	0.96	0.9	1.1	0.79	0.804	1.300
Chloride	mg/L	16.0	130	99	100	62	65	93	93	75	91	96.000	160.000	150.000	170.000	150.000	106.462	170.000
Total Phosphorus(as P)	mg/L	0.00200	0.0170	0.0390	0.0310	0.0330	0.0430	0.0360	0.1300	0.0210	0.0550	0.0700	0.0360	0.1000	0.1000	0.1200	0.055	0.130
Total Phosphorus(asP) Dissolved	mg/L	0.00200	0.0170	0.0320	0.0240	0.0360	0.0083	0.0270	0.1300	0.0240	0.0550	0.0420	0.0270	0.0910	0.0730	0.1100	0.045	0.130
Sulfate	mg/L	5.00	27.00	20.00	20.00	13.00	14.00	16.00		14.00	18.00	20.00	27.00	29.00	30.00	28.00	20.667	30.000

UNDER DETECTABLE LIMIT  
 \* PARAMETER MONITORED BY NPDES  
 \* PARAMETERS OF CONCERN

# SECTION IX

**VALENCIA  
WATER CONTROL DISTRICT  
ORANGE COUNTY, FLORIDA  
FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2025**

**VALENCIA WATER CONTROL DISTRICT  
ORANGE COUNTY, FLORIDA**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors  
Valencia Water Control District  
Orange County, Florida

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities and the major fund of Valencia Water Control District, Orange County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the District as of September 30, 2025, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Emphasis of Matter***

During the fiscal year ended September 30, 2025, the District recognized a prior period adjustment in order to reclassify the financial statement presentation as governmental activities whereas the financial statements were previously presented as business-type activities. The District's operations are supported by non ad-valorem special assessments and, as such, should be reported as governmental activities in accordance with generally accepted accounting principles in the United States of America. Our opinion is not modified with respect to this matter.

#### ***Responsibilities of Management 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 Information Included in the Financial Report***

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 26, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the District's 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.

May 26, 2026

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the Valencia Water Control District, Orange County, Florida, ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2025. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements themselves.

### FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$2,378,206.
- The change in the District's total net position in comparison with the prior fiscal year was \$220,817, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2025, the District's governmental fund reported fund balance of \$1,609,546, an increase of \$161,039 in comparison with the prior year. A portion of the fund balance is non-spendable for prepaid items, assigned to capital reserves, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

### OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

#### Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by special assessments. The District does not have any business-type activities. The governmental activities of the District include maintenance and management functions.

#### Fund Financial Statement

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, governmental funds.

## OVERVIEW OF FINANCIAL STATEMENTS (Continued)

### Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains one governmental fund for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, which is considered to be a major fund.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

### Notes to the Financial Statements

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

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

	NET POSITION SEPTEMBER 30,	
	2025	2024
Assets, excluding capital assets	\$ 1,635,881	\$ 1,457,649
Capital assets, net of depreciation	768,660	708,882
Total assets	<u>2,404,541</u>	<u>2,166,531</u>
Current liabilities	26,335	9,142
Total liabilities	<u>26,335</u>	<u>9,142</u>
Net position		
Investment in capital assets	768,660	708,882
Unrestricted	1,609,546	1,448,507
Total net position	<u>\$ 2,378,206</u>	<u>\$ 2,157,389</u>

The District's net position reflects its unrestricted net position used to meet the District's ongoing obligations. An additional portion of the District's net position reflects investment in capital assets (e.g. land, building, equipment and improvements) net of any related debt used to acquire those assets. The District uses these capital assets in the operation of the District; therefore, they are not available for future spending.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations and depreciation expense.

The key elements of the change in net position are reflected in the following table:

	2025	2024
Revenues:		
Program revenues		
Charges for services	\$ 635,523	\$ 564,437
General revenues		
Unrestricted investment earnings	55,066	55,611
Miscellaneous	1,145	-
Total revenues	<u>691,734</u>	<u>620,048</u>
Expenses:		
General government	173,045	416,475
Physical environment	297,872	-
Total expenses	<u>470,917</u>	<u>416,475</u>
Change in net position	220,817	203,573
Net position - beginning, as restated	<u>2,157,389</u>	<u>1,953,816</u>
Net position - ending	<u>\$ 2,378,206</u>	<u>\$ 2,157,389</u>

As noted in the table above and in the statement of activities, the cost of all government activities during the fiscal year ended September 30, 2025, was \$470,917. The costs of the District's activities were funded by program revenues consisting primarily of special assessments and investment earnings for the current and prior fiscal years. In total, expenses increased from the prior year primarily as a result of an increase in engineering expenses and tree trimming.

## GENERAL FUND BUDGETARY HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. The general fund budget for the fiscal year ended September 30, 2025 was amended to increase revenues by \$1,855 and increase appropriations by \$40,825. Actual expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

## CAPITAL ASSETS

At September 30, 2025, the District had \$5,580,181 invested in capital assets for its governmental activities. In the government-wide financial statements, depreciation of \$4,811,521 has been taken, resulting in a net book value of \$768,660. More detailed information regarding the District's capital assets is included in the notes to the financial statements.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

## CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, taxpayers, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Valencia Water Control District's Finance Department at 219 E. Livingston Street, Orlando, Florida, 32801.

**VALENCIA WATER CONTROL DISTRICT  
ORANGE COUNTY, FLORIDA  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2025**

	Governmental Activities
<b>ASSETS</b>	
Cash	\$ 190,206
Investments	1,425,875
Accounts receivable	4,792
Prepaid items	15,008
Capital assets:	
Nondepreciable	700,120
Depreciable, net	68,540
Total assets	2,404,541
 <b>LIABILITIES</b>	
Accounts payable	26,335
Total liabilities	26,335
 <b>NET POSITION</b>	
Investment in capital assets	768,660
Unrestricted	1,609,546
Total net position	\$ 2,378,206

See notes to the financial statements

**VALENCIA WATER CONTROL DISTRICT  
ORANGE COUNTY, FLORIDA  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>	<u>Charges for Services</u>	<u>Net (Expense) Revenue and Changes in Net Position</u>
<u>Primary government:</u>				<u>Governmental Activities</u>
Governmental activities:				
General government	\$ 173,045	\$ 173,045		\$ -
Physical environment	297,872		462,478	164,606
Total governmental activities	470,917		635,523	164,606
General revenues:				
Unrestricted investment earnings				55,066
Miscellaneous				1,145
Total general revenues				56,211
Change in net position				220,817
Net position - beginning, as restated				2,157,389
Net position - ending				\$ 2,378,206

See notes to the financial statements

**VALENCIA WATER CONTROL DISTRICT  
ORANGE COUNTY, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUND  
SEPTEMBER 30, 2025**

	Major Fund General	Total Governmental Fund
<b>ASSETS</b>		
Cash	\$ 190,206	\$ 190,206
Investments	1,425,875	1,425,875
Accounts receivable	4,792	4,792
Prepaid items	15,008	15,008
Total assets	\$ 1,635,881	\$ 1,635,881
 <b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts payable	\$ 26,335	\$ 26,335
Total liabilities	26,335	26,335
 Fund balances:		
Nonspendable:		
Prepaid items	15,008	15,008
Assigned to:		
Capital reserves	1,468,491	1,468,491
Unassigned	126,047	126,047
Total fund balances	1,609,546	1,609,546
 Total liabilities and fund balances	 \$ 1,635,881	 \$ 1,635,881

See notes to the financial statements

**VALENCIA WATER CONTROL DISTRICT  
ORANGE COUNTY, FLORIDA  
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2025**

Fund balance - governmental fund	\$ 1,609,546
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	5,580,181	
Accumulated depreciation	(4,811,521)	768,660
 Net position of governmental activities		 \$ 2,378,206

See notes to the financial statements

**VALENCIA WATER CONTROL DISTRICT  
ORANGE COUNTY, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUND  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

	Major Fund General	Total Governmental Fund
<b>REVENUES</b>		
Assessments	\$ 635,523	\$ 635,523
Interest income	55,066	55,066
Miscellaneous income	1,145	1,145
Total revenues	691,734	691,734
<b>EXPENDITURES</b>		
Current:		
General government	173,045	173,045
Physical environment	291,050	291,050
Capital outlay	66,600	66,600
Total expenditures	530,695	530,695
Excess (deficiency) of revenues over (under) expenditures	161,039	161,039
Fund balance - beginning, as restated	1,448,507	1,448,507
Fund balance - ending	\$ 1,609,546	\$ 1,609,546

See notes to the financial statements

**VALENCIA WATER CONTROL DISTRICT  
ORANGE COUNTY, FLORIDA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

Net change in fund balances - governmental fund		\$ 161,039
Amounts reported for governmental activities in the of activities are different because:		
Governmental funds report capital outlays as expenditures; however, in the statement of activities, the cost of those assets is eliminated and capitalized as capital assets.		66,600
Depreciation on capital assets is not recognized in the governmental fund financial statements but is reported as an expense in the statement of activities.		<u>(6,822)</u>
Change in net position of governmental activities		<u><u>\$ 220,817</u></u>

See notes to the financial statements

**VALENCIA WATER CONTROL DISTRICT  
ORANGE COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY**

Valencia Water Control District, (“the District”) is a special district as defined by the laws of Florida and is located within Orange County, Florida. The District was established in May 1970 by the Board of County Commissioners of 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 to 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 (“Board”), which is composed of five members. All Supervisors are elected for a five year term by the landowners within the District. 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:

1. Assessing and levying taxes and 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. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District 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.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Government-Wide and Fund Financial Statements**

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government.

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

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### **Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and any claims or judgments, are recorded only when payment is due.

### **Assessments**

Assessments are non-ad valorem assessments on certain land within the District. Assessments are levied each November 1 on property of record as of the previous January 1. The fiscal year for which annual assessments are levied begins on October 1 with a maximum discount available for payments through November 30 and become delinquent on April 1. The assessments are billed and collected by the County Tax Assessor/Collector on behalf of the District. The amounts remitted to the District are net of applicable discounts or fees.

The District reports the following major governmental fund:

### **General Fund**

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

### **Assets, Liabilities and Net Position or Equity**

#### **Deposits and Investments**

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Assets, Liabilities and Net Position or Equity (Continued)

#### Deposits and Investments (Continued)

The State Board of Administration's ("SBA") Local Government Surplus Funds Trust Fund ("Florida PRIME") is a "2a-7 like" pool. A "2a-7 like" pool is an external investment pool that is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a-7 of the Investment Company Act of 1940, which comprises the rules governing money market funds. Thus, the pool operates essentially as a money market fund. The District has reported its investment in Florida PRIME at amortized cost for financial reporting purposes.

Securities listed in paragraphs c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

#### Capital Assets

Capital assets, which include property, plant and equipment, are reported in the governmental activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$500 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

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

#### Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

#### Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

#### 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.

## **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Assets, Liabilities and Net Position or Equity (Continued)**

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.

### **Fund Equity/Net Position**

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements is categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

### **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.

### NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

- a) Prior to July 15, the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October.
- b) Public hearings are conducted to obtain taxpayer comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budget is adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriations for annually budgeted funds lapse at the end of the year.

### NOTE 4 – 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's investments were held as follows at September 30, 2025:

	Amortized cost	Credit Risk	Maturity
Investment in Local Government Surplus Funds Trust Fund (Florida PRIME)	\$ 1,425,875	S&P AAAm	Weighted average of the fund portfolio: 47 days
Total investments	<u>\$ 1,425,875</u>		

*Credit risk* – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

*Concentration risk* – The District places no limit on the amount the District may invest in any one issuer.

*Interest rate risk* – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

*Fair Value Measurement* – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1*: Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2*: Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3*: Investments whose inputs are unobservable.

## NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

### Investments (Continued)

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. For external investment pools that qualify to be measured at amortized cost, the pool's participants should also measure their investments in that external investment pool at amortized cost for financial reporting purposes. Accordingly, the District's investments have been reported at amortized cost above.

*External Investment Pool* – With regard to redemption gates, Chapter 218.409(8)(a), Florida Statutes, states that “The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the Executive Director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the Board can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the Trustees, the Joint Legislative Auditing Committee, the Investment Advisory Council, and the Participant Local Government Advisory Council. The Trustees shall convene an emergency meeting as soon as practicable from the time the Executive Director has instituted such measures and review the necessity of those measures. If the Trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the Executive Director until the Trustees are able to meet to review the necessity for the moratorium. If the Trustees agree with such measures, the Trustees shall vote to continue the measures for up to an additional 15 days. The Trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the Trustees exceed 15 days.” With regard to liquidity fees, Florida Statute 218.409(4) provides authority for the SBA to impose penalties for early withdrawal, subject to disclosure in the enrollment materials of the amount and purpose of such fees. At present, no such disclosure has been made.

As of September 30, 2025, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100% of their account value.

## NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2025 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land	\$ 700,120	\$ -	\$ -	\$ 700,120
Total capital assets, not being depreciated	700,120	-	-	700,120
Capital assets, being depreciated				
Canals	2,888,690	66,600	-	2,955,290
Ponds	1,245,537	-	-	1,245,537
Water control structures	672,531	-	-	672,531
Furniture and equipment	6,703	-	-	6,703
Total capital assets, being depreciated	4,813,461	66,600	-	4,880,061
Less accumulated depreciation for				
Canals	2,888,690	2,664	-	2,891,354
Ponds	1,245,537	-	-	1,245,537
Water control structures	663,769	4,158	-	667,927
Furniture and equipment	6,703	-	-	6,703
Total accumulated depreciation	4,804,699	6,822	-	4,811,521
Total capital assets, being depreciated, net	8,762	59,778	-	68,540
Governmental activities capital assets, net	\$ 708,882	\$ 59,778	\$ -	\$ 768,660

Depreciation expense was charged to the physical environment function/program.

## NOTE 6 – PRIOR PERIOD ADJUSTMENT

During the current year, a prior period adjustment was made in order to reclassify the operations of the District from business-type activities to governmental activities.

	Fund Level - General Fund	Governmental Activities	Business-Type Activities
Net position - beginning, as previously stated	\$ -	\$ -	\$ 2,157,389
Restatement to reclassify business-type activities to governmental activities	1,448,507	2,157,389	(2,157,389)
Net position - beginning, restated	\$ 1,448,507	\$ 2,157,389	\$ -

## NOTE 7 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting advisory services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

## NOTE 8 – 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. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. The District has not filed any claims under this commercial coverage over the past three years.

**VALENCIA WATER CONTROL DISTRICT  
ORANGE COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Assessments	\$ 617,665	\$ 617,665	\$ 635,523	\$ 17,858
Net investment income (loss)	2,000	2,710	55,066	52,356
Other income	-	1,145	1,145	-
Total revenues	619,665	621,520	691,734	70,214
<b>EXPENDITURES</b>				
Current:				
General government	167,344	178,244	173,045	5,199
Physical environment	265,147	295,072	291,050	4,022
Capital outlay	187,174	187,174	66,600	120,574
Total expenditures	619,665	660,490	530,695	129,795
Excess (deficiency) of revenues over (under) expenditures	-	(38,970)	161,039	200,009
<b>OTHER FINANCING SOURCES</b>				
Use of fund balance	-	38,970	-	(38,970)
Total other financing sources	-	38,970	-	(38,970)
Net change in fund balance	\$ -	\$ -	161,039	\$ 161,039
Fund balance - beginning			1,448,507	
Fund balance - ending			\$ 1,609,546	

See notes to required supplementary information

**VALENCIA WATER CONTROL DISTRICT  
ORANGE COUNTY, FLORIDA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. The general fund budget for the fiscal year ended September 30, 2025 was amended to increase revenues by \$1,855 and increase appropriations by \$40,825. Actual expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

**VALENCIA WATER CONTROL DISTRICT  
ORANGE COUNTY, FLORIDA  
OTHER INFORMATION – DATA ELEMENTS  
REQUIRED BY FL STATUTE 218.39(3)(C)  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025  
UNAUDITED**

Element	Comments
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	4
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	9
Employee compensation	\$750
Independent contractor compensation	\$508,078.50
Construction projects to begin on or after October 1; (>\$65K)	Not applicable
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes	Not applicable
Non ad valorem special assessments; Special assessment rate	Operations and maintenance - \$67.67
Special assessments collected	\$635,523
Outstanding Bonds:	Not applicable



**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  
Orange County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of Valencia Water Control District, Orange County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated May 26, 2026, which includes an emphasis of matter paragraph.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our 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 was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on 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 agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

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

May 26, 2026



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE  
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY  
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors  
Valencia Water Control District  
Orange County, Florida

We have examined Valencia Water Control District, Orange County, Florida, (the "District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2025. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2025.

This report 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, management, and the Board of Supervisors of Valencia Water Control District, Orange County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

May 26, 2026



**MANAGEMENT LETTER PURSUANT TO THE RULES OF  
THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors  
Valencia Water Control District  
Orange County, Florida

**Report on the Financial Statements**

We have audited the accompanying basic financial statements of Valencia Water Control District, Orange County, Florida (the "District") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated May 26, 2026, which includes an emphasis of matter paragraph.

**Auditor's Responsibility**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

**Other Reporting Requirements**

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; 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 those reports, which are dated May 26, 2026, should be considered in conjunction with this management letter.

**Purpose of this Letter**

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

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, as applicable, management, and the Board of Supervisors of Valencia Water Control District and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Valencia Water Control District, Orange County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

May 26, 2026

## REPORT TO MANAGEMENT

### I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

### II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

### III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2024.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2025.

3. 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.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2025.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures pursuant to Rule 10.556(7) and no deteriorating financial conditions were noted as of September 30, 2025. It is management's responsibility to monitor 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.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 22.

# ANNUAL MEETING

# AGENDA

## AGENDA

### 2026 ANNUAL MEETING OF THE BOARD OF SUPERVISORS OF VALENCIA WATER CONTROL DISTRICT

JUNE 1, 2026

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

**Item:**

1. Call meeting to order
2. Public Comment Period
3. Administer Oath of Office to Newly Elected Supervisors
4. Election of President of Board of Supervisors
5. Appoint District Attorney (Presently Stephen F. Broome)
6. Appoint District Engineer (Presently David E. Mahler)
7. Appoint District Treasurer & Director (Presently George S. Flint)
8. Appoint District Deputy Treasurer (Presently Roy Miller)
9. Appoint District Secretary (Presently Stephen F. Broome)
10. Appoint District Deputy Secretaries (Presently William Ingle, Debra Donton, Achal Aggarwal and Jerald Dwyer)
11. Approval of May 4, 2026 Minutes
12. General Fund Financial Reports
13. Engineer's Report
14. Attorney's Report
15. Director's Report
  - A. Customer Call Log
  - B. Goals and Objectives
    - i. Adoption of Fiscal Year 2027 Goals and Objectives
    - ii. Review and Approval of Fiscal Year 2026 Goals and Objectives and Authorizing President to Execute Final Form
  - C. Approval of Fiscal Year 2027 Meeting Schedule
  - D. Reminder of Form 1 Filing Requirement Deadline – Due July 1<sup>st</sup>
16. Other Business
17. Adjournment

# MINUTES

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

**May 4, 2026**

The monthly meeting of the Board of Supervisors of **VALENCIA WATER CONTROL DISTRICT** was held at 1:00 P.M. on Wednesday, May 4, 2026, at the Lake Ridge Village Clubhouse, 10630 Larissa Street, Orlando, Florida. Physically present were Supervisors Roy Miller, Debra Donton, William Von Ingle, and Jerald Dwyer. Also, in attendance were the following: George Flint, District Manager; Stephen Broome, District Counsel; Stacie Vanderbilt, District Administrative Assistant; David Mahler, District Engineer; Lee Hurst, CPH Corp.; Robert Szozda, GMS-CF; and Dan Brown, Sthern Environmental.

**ITEM #1** **Call Meeting to Order**

Mr. Flint called the meeting to order at 1:03 P.M. A quorum of three Board Members were present.

**ITEM #2** **Public Comment Period**

There being none,

**ITEM #3** **Approval of March 18, 2026 Monthly Meeting Minutes**

Mr. Flint stated the next item was the minutes from the March 18, 2026 meeting. He asked for any corrections. There being none,

On MOTION by Mr. Miller, seconded by Ms. Donton, with all in favor the Minutes from the March 18, 2026 Monthly Meeting, were approved, as presented.
--

**ITEM #4** **General Fund Financial Reports**

Mr. Flint reviewed the financials with the Board and stated everything was in order. He added Orange County holds onto tax revenue before issuing it.

**ITEM #5** **Engineer's Report**

Mr. Mahler introduced Lee Hurst from his office, he will be training on this District. He stated he went to the NPDES meeting, and a draft report has not been issued yet. He stated we're

on a Phase V permit, continuing under Phase IV for now. There is a new app for people to report real time flooding in the SFWMD and he will get more information for staff. He is working on a revision to the 5-year CIP and needs to go over it with George. There are some projects that may need to be revised based on the completed projects.

**ITEM #6 Attorney’s Report**

Mr. Broome stated he had nothing new except the facilitation of the Sea World property deed to Mr. Dwyer.

**ITEM #7 Budget Hearing for Fiscal Year 2027; Proof of Publication and Tax Levy Resolution**

On MOTION by Mr. Von Ingle, seconded by Ms. Donton, with all in favor, the public hearing for the Fiscal Year 2027 Budget, was opened.

Mr. Flint stated there is no public present, therefore the public comment period was closed.

Mr. Flint stated the budget was not too different than what was approved in March. The per household amount remains the same at \$67.67/year.

On MOTION by Ms. Donton, seconded by Mr. Dwyer, with all in favor, the Fiscal Year 2027 Budget, was approved as presented.

On MOTION by Ms. Donton, seconded by Mr. Dwyer, with all in favor, the public hearing was closed.

**ITEM #8 Director’s Report**

**A. Customer Call Log**

Mr. Flint went through the call log with the Board. He explained the two alligator calls and the Florida Fish and Wildlife nuisance alligator line to the Board.

Brief discussion ensued.

**ITEM #9 Other Business**

**A. Acknowledgement of Nominations (5-year term held by Achal Aggarwal; Remainder of 3-year term held by Jerald Dwyer)**

Mr. Flint stated elections are every year due to 5-year terms expiring. Mr. Aggarwal’s seat is up along with the remainder of the 3-year term. Nominations are held and the names are placed on the proxy that gets mailed to all landowners. He explained the process to the Board.

Mr. Miller stated the both sides comment is confusing to landowners.

Mr. Flint stated we will re-word it. He asked the Board to nominate the incumbents to the terms. Debra Donton nominated Achal Aggarwal to the 5-year term, seconded by William Von Ingle. Debra Donton nominated Jerald Dwyer to the remainder of the 3-year term, seconded by Roy Miller. Mr. Flint noted there were no other nominations.

**B. Appoint Proxy Agent**

Mr. Flint stated the Board usually appoints Mr. Broome.

On MOTION by Mr. Von Ingle, seconded by Ms. Donton, with all in favor, Mr. Broome was appointed Proxy Agent.

**C. Establish Annual Landowners’ Meeting Date – June 1, 2026**

On MOTION by Ms. Donton, seconded by Mr. Dwyer, with all in favor, the Annual Landowners’ Meeting Date was established for June 1, 2026 at 1:00 PM at the Lake Ridge Village Clubhouse.

**ITEM #10**

**Adjournment**

On MOTION by Ms. Donton, seconded by Mr. Dwyer, with all in favor, the meeting was adjourned at 1:22 p.m.

\_\_\_\_\_  
Stephen F. Broome, Secretary

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Roy Miller

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William Von Ingle

---

Debra Donton

---

Achal Aggarwal

---

Jerald Dwyer

# SECTION XII

***Valencia***  
***Water Control District***

***Unaudited Financial Reporting***  
***April 30, 2026***



# Table of Contents

1 Balance Sheet

2-3 General Fund Income Statement

4 Capital Reserve Fund

5 Month to Month

6 Assessment Receipt Schedule

**Valencia**  
**Water Control District**  
**Balance Sheet**  
**April 30, 2026**

	<i>General Fund</i>	<i>Capital Reserve Fund</i>	<i>Totals Governmental Funds</i>
<b>Assets:</b>			
<i>Current Assets</i>			
Cash - Truist Bank	\$ 461,961	\$ 92,822	\$ 554,783
Petty Cash	100	-	100
Investment:			
State Board of Administration	63,361	1,258,166	1,321,527
<b>Total Current Assets</b>	<b>\$ 525,422</b>	<b>\$ 1,350,987</b>	<b>\$ 1,876,410</b>
<i>Fixed Assets</i>			
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	6,703	-	6,703
Accumulated Depreciation	(4,804,699)	-	(4,804,699)
<b>Total Fixed Assets</b>	<b>\$ 708,882</b>	<b>\$ -</b>	<b>\$ 708,882</b>
<b>Total Assets</b>	<b>\$ 1,234,305</b>	<b>\$ 1,350,987</b>	<b>\$ 2,585,292</b>
<b>Liabilities:</b>			
Accounts Payable	\$ 3,803	\$ -	\$ 3,803
<b>Total Liabilities</b>	<b>\$ 3,803</b>	<b>\$ -</b>	<b>\$ 3,803</b>
<b>Fund Balances:</b>			
Unassigned	\$ 513,862	\$ 1,350,987	\$ 1,864,849
Net Assets Capitalized	716,640	-	716,640
<b>Total Fund Balances</b>	<b>\$ 1,230,502</b>	<b>\$ 1,350,987</b>	<b>\$ 2,581,489</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>\$ 1,234,305</b>	<b>\$ 1,350,987</b>	<b>\$ 2,585,292</b>

# Valencia

## Water Control District

### General Fund

#### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending April 30, 2026

	Adopted	Prorated Budget	Actual		
	Budget	Thru 04/30/26	Thru 04/30/26	Variance	
<b>Revenues:</b>					
Assessments - Tax Roll	\$ 617,665	\$ 529,379	\$ 529,379	\$ -	
Interest	2,000	1,167	3,747	2,580	
Miscellaneous Revenues	-	-	1,608	1,608	
<b>Total Revenues</b>	<b>\$ 619,665</b>	<b>\$ 530,545</b>	<b>\$ 534,734</b>	<b>\$ 4,189</b>	
<b>Expenditures:</b>					
<b>Administrative:</b>					
Supervisor Fees	\$ 2,500	\$ 1,458	\$ 400	\$ 1,058	
Engineering Fees	37,200	21,700	17,383	4,318	
Attorney Fees	12,000	7,000	7,000	-	
Annual Audit	4,700	-	-	-	
Assessment Roll Certification	5,408	5,408	5,408	-	
Management Fees	57,622	33,613	33,613	0	
Information Technology	1,947	1,136	1,136	-	
Website Maintenance	1,298	757	757	(0)	
Insurance	16,428	16,428	15,008	1,420	
Report Preparation - NPDES	15,000	8,750	4,743	4,008	
Office Lease/Storage	3,480	2,030	2,079	(49)	
Printing & Binding	500	292	145	147	
Postage	600	350	164	186	
Legal Advertising	2,500	1,458	731	727	
Bank Fees	600	350	410	(60)	
Other Current Charges	400	233	-	233	
Office Supplies	350	204	48	156	
Election Fees	5,500	-	-	-	
Meeting Rental Fee	500	292	100	192	
Dues, Licenses & Subscriptions	2,175	175	175	-	
<b>Total Administrative:</b>	<b>\$ 170,708</b>	<b>\$ 101,634</b>	<b>\$ 89,298</b>	<b>\$ 12,336</b>	
<b>Operations &amp; Maintenance</b>					
Contracts:					
Aquatic Weed Control	\$ 45,651	\$ 26,630	\$ 17,880	\$ 8,750	
Mowing	130,000	75,833	25,396	50,437	
Tree Trimming	40,000	23,333	-	23,333	
Water Quality Monitoring	19,746	11,519	11,519	-	
Repairs & Maintenance:					
Canal & Retention Pond Maintenance	30,000	17,500	8,200	9,300	
Security Gates & Signs	750	438	-	438	
NPDES Inspection & Fees	6,000	3,500	1,875	1,625	
Operating Supplies	500	292	-	292	
Contingency	2,500	1,458	-	1,458	
<b>Total Operations &amp; Maintenance:</b>	<b>\$ 275,147</b>	<b>\$ 160,502</b>	<b>\$ 64,869</b>	<b>\$ 95,633</b>	

# Valencia

## Water Control District

### General Fund

#### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending April 30, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 04/30/26	Thru 04/30/26	Variance
<b><i>Capital Improvements</i></b>				
Transfer Out - Capital Reserve	\$ 173,810	\$ -	\$ -	\$ -
<b>Total Reserves</b>	<b>\$ 173,810</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 619,665</b>	<b>\$ 262,137</b>	<b>\$ 154,168</b>	<b>\$ 107,969</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ -</b>		<b>\$ 380,566</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 133,296</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 513,862</b>	

# Valencia

## Water Control District

### Capital Reserve

#### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending April 30, 2026

	Adopted Budget	Prorated Budget Thru 04/30/26	Actual Thru 04/30/26	Variance
<b>Revenues:</b>				
Transfer In	\$ 173,810	\$ -	\$ -	\$ -
Interest	45,000	26,250	29,713	3,463
<b>Total Revenues</b>	<b>\$ 218,810</b>	<b>\$ 26,250</b>	<b>\$ 29,713</b>	<b>\$ 3,463</b>
<b>Expenditures:</b>				
Contingency	\$ 600	\$ 350	\$ 316	\$ 34
Capital Outlay	94,734	55,261	146,900	(91,639)
<b>Total Expenditures</b>	<b>\$ 95,334</b>	<b>\$ 55,611</b>	<b>\$ 147,216</b>	<b>\$ (91,605)</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ 123,476</b>	<b>\$ (29,361)</b>	<b>\$ (117,503)</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 1,316,054</b>		<b>\$ 1,468,491</b>	
<b>Fund Balance - Ending</b>	<b>\$ 1,439,531</b>		<b>\$ 1,350,987</b>	

**Valencia**  
**Water Control District**  
**Month to Month**

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
<b>Revenues:</b>													
Assessments - Tax Roll	\$ -	\$ 24,264	\$ 196,254	\$ 71,645	\$ 136,788	\$ 26,055	\$ 74,372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 529,379
Interest	279	212	212	506	718	893	927	-	-	-	-	-	3,747
Miscellaneous Revenues	-	-	-	-	1,608	-	-	-	-	-	-	-	1,608
<b>Total Revenues</b>	<b>\$ 279</b>	<b>\$ 24,476</b>	<b>\$ 196,467</b>	<b>\$ 72,151</b>	<b>\$ 139,114</b>	<b>\$ 26,948</b>	<b>\$ 75,298</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 534,734</b>
<b>Expenditures:</b>													
<b>Administrative:</b>													
Supervisor Fees	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400
Engineering Fees	2,210	3,015	2,100	2,100	2,100	3,068	2,790	-	-	-	-	-	17,383
Attorney Fees	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	-	-	-	-	7,000
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Assessment Roll Certification	5,408	-	-	-	-	-	-	-	-	-	-	-	5,408
Management Fees	4,802	4,802	4,802	4,802	4,802	4,802	4,802	-	-	-	-	-	33,613
Information Technology	162	162	162	162	162	162	162	-	-	-	-	-	1,136
Website Maintenance	108	108	108	108	108	108	108	-	-	-	-	-	757
Insurance	15,008	-	-	-	-	-	-	-	-	-	-	-	15,008
Report Preparation - NPDES	390	1,940	495	733	-	1,005	180	-	-	-	-	-	4,743
Office Lease/Storage	297	297	297	297	297	297	297	-	-	-	-	-	2,079
Printing & Binding	18	48	-	-	-	-	79	-	-	-	-	-	145
Postage	87	41	4	5	3	4	21	-	-	-	-	-	164
Legal Advertising	-	-	-	-	-	246	485	-	-	-	-	-	731
Bank Fees	98	59	78	44	44	43	44	-	-	-	-	-	410
Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Office Supplies	16	16	0	0	0	0	16	-	-	-	-	-	48
Election Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Meeting Rental Fee	50	-	-	-	-	50	-	-	-	-	-	-	100
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
<b>Total Administrative:</b>	<b>\$ 30,028</b>	<b>\$ 11,488</b>	<b>\$ 9,047</b>	<b>\$ 9,251</b>	<b>\$ 8,516</b>	<b>\$ 10,985</b>	<b>\$ 9,983</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 89,298</b>
<b>Operations &amp; Maintenance</b>													
<b>Contracts:</b>													
Aquatic Weed Control	\$ 2,554	\$ 2,554	\$ 2,554	\$ 2,554	\$ 2,554	\$ 2,554	\$ 2,554	\$ -	\$ -	\$ -	\$ -	\$ -	17,880
Mowing	19,802	5,595	-	-	-	-	-	-	-	-	-	-	25,396
Tree Trimming	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Quality Monitoring	1,646	1,646	1,646	1,646	1,646	1,646	1,646	-	-	-	-	-	11,519
Repairs & Maintenance:	-	-	-	-	-	-	-	-	-	-	-	-	-
Canal & Retention Pond Maintenance	1,000	4,800	-	1,400	1,000	-	-	-	-	-	-	-	8,200
Security Gates & Signs	-	-	-	-	-	-	-	-	-	-	-	-	-
NPDES Inspection & Fees	-	-	1,875	-	-	-	-	-	-	-	-	-	1,875
Operating Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Field Operations:</b>	<b>\$ 25,001</b>	<b>\$ 14,594</b>	<b>\$ 6,075</b>	<b>\$ 5,600</b>	<b>\$ 5,200</b>	<b>\$ 4,200</b>	<b>\$ 4,200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 64,869</b>
<b>Capital Improvements</b>													
Transfer Out - Capital Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 55,030</b>	<b>\$ 26,082</b>	<b>\$ 15,122</b>	<b>\$ 14,850</b>	<b>\$ 13,716</b>	<b>\$ 15,185</b>	<b>\$ 14,183</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 154,168</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ (54,751)</b>	<b>\$ (1,606)</b>	<b>\$ 181,345</b>	<b>\$ 57,301</b>	<b>\$ 125,399</b>	<b>\$ 11,763</b>	<b>\$ 61,116</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 380,566</b>

**Valencia**  
**Water Control District**  
**Special Assessment Receipts**  
**Fiscal Year 2026**

Gross Assessments \$ 650,173.36 \$ 650,173.36  
Net Assessments \$ 617,664.69 \$ 617,664.69

**ON ROLL ASSESSMENTS**

<i>Date</i>	<i>Distribution</i>	<i>Gross Amount</i>	<i>Commissions</i>	<i>Discount/Penalty</i>	<i>Interest</i>	<i>Net Receipts</i>	100.00%	100.00%
							<i>O&amp;M Portion</i>	<i>Total</i>
11/10/25	ACH	\$2,492.93	\$23.72	\$120.46	\$0.00	\$2,348.75	\$2,348.75	\$2,348.75
11/20/25	ACH	\$3,383.50	\$32.49	\$135.47	\$0.00	\$3,215.54	\$3,215.54	\$3,215.54
11/25/25	ACH	\$19,826.02	\$188.87	\$937.85	\$0.00	\$18,699.30	\$18,699.30	\$18,699.30
12/05/25	ACH	\$41,827.92	\$401.59	\$1,669.15	\$0.00	\$39,757.18	\$39,757.18	\$39,757.18
12/15/25	ACH	\$108,139.37	\$1,038.12	\$4,326.11	\$0.00	\$102,775.14	\$102,775.14	\$102,775.14
12/22/25	ACH	\$0.00	\$0.00	\$0.00	\$406.98	\$406.98	\$406.98	\$406.98
12/22/25	ACH	\$56,098.43	\$538.54	\$2,244.82	\$0.00	\$53,315.07	\$53,315.07	\$53,315.07
01/15/26	ACH	\$75,385.67	\$723.68	\$3,016.60	\$0.00	\$71,645.39	\$71,645.39	\$71,645.39
02/13/26	ACH	\$143,934.09	\$1,381.70	\$5,764.03	\$0.00	\$136,788.36	\$136,788.36	\$136,788.36
03/13/26	ACH	\$0.00	\$0.00	\$0.00	\$2,324.14	\$2,324.14	\$2,324.14	\$2,324.14
03/13/26	ACH	\$24,970.23	\$239.71	\$999.41	\$0.00	\$23,731.11	\$23,731.11	\$23,731.11
04/15/26	ACH	\$78,207.45	\$751.24	\$3,084.63	\$0.00	\$74,371.58	\$74,371.58	\$74,371.58
05/15/26	ACH	\$26,141.72	\$252.86	\$855.03	\$0.00	\$25,033.83	\$25,033.83	\$25,033.83
						\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00
<b>TOTAL</b>		<b>\$ 580,407.33</b>	<b>\$ 5,572.52</b>	<b>\$ 23,153.56</b>	<b>\$ 2,731.12</b>	<b>\$ 554,412.37</b>	<b>\$ 554,412.37</b>	<b>\$ 554,412.37</b>

<b>89.76%</b>	<b>Net Percent Collected</b>
<b>\$ 63,252.32</b>	<b>Balance Remaining to Collect</b>

# SECTION XV

# SECTION A

**Customer Call Log - Valencia Water Control District**

<b>Date</b>	<b>Name</b>	<b>Subdivision</b>	<b>Address</b>	<b>Issue</b>	<b>Pond/Canal Name</b>	<b>Resolution</b>	<b>Date Resolved</b>
4/29/26	Donna Kane	Waterview Reserve	N/A	Resident sent pictures and video requesting the District take action to remove trash in the lake. Believed trash was blowing over from the shopping center across the street from the entrance.	Area 2 Pond	Ms. Vanderbilt advised the resident that the District does an annual collection of trash and debris from all the waterways per the NPDES but does not own or maintain the roadways where trash can originate from and end up in the storm drains. Also advised that the water levels were lower than normal so more trash would be visible on the banks. Provided the resident with Orange County Code Enforcement information to notify them of any negligence of trash collection in the shopping center. Resident responded thanking for the information and wanting to work with the District on a long term solution to keeping trash out of the pond.	5/1/26
5/1/26	Brian Jones	Deer Creek Village	Donnelly Circle	Resident e-mailed Mr. Flint a picture showing an uncut easement and wanted to see if District would be handling.	Deer Creek Pond 5	Mr. Flint reviewed the area and summarized that the area was owned and maintained by the HOA and told the resident that the HOA LCAM was being contacted to address. Resident responded that Mr. Flint was correct and that the HOA's landscaper had been contacted to take care of it.	5/6/26

# SECTION B

# SECTION 1

# Valencia Water Control District Performance Measures/Standards & Annual Reporting Form

October 1, 2026 – September 30, 2027

## **1. Community Communication and Engagement**

### **Goal 1.1: Public Meetings Compliance**

**Objective:** Hold at least three regular Board of Supervisor meetings per year to conduct District related business and discuss community needs.

**Measurement:** Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

**Standard:** A minimum of three board meetings were held during the Fiscal Year.

**Achieved:** Yes  No

### **Goal 1.2: Notice of Meetings Compliance**

**Objective:** Provide public notice of meetings in accordance with Florida Statutes, using at least two communication methods.

**Measurement:** Timeliness and method of meeting notices as evidenced by posting to District website (<https://vwcdfl.com>), publishing in local newspaper and via electronic communication.

**Standard:** 100% of meetings were advertised per Florida statute on at least two mediums (i.e., newspaper, District website, electronic communications).

**Achieved:** Yes  No

### **Goal 1.3: Access to Records Compliance**

**Objective:** Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly District website checks.

**Measurement:** Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

**Standard:** 100% of monthly website checks were completed by District Management.

**Achieved:** Yes  No

## **2. Infrastructure and Facilities Maintenance**

### **Goal 2.1: Field Management and/or District Management Site Inspections**

**Objective:** Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

**Measurement:** Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

**Standard:** 100% of site visits were successfully completed as described within district management services agreement.

**Achieved:** Yes  No

### **Goal 2.2: District Infrastructure and Facilities Inspections**

**Objective:** District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

**Measurement:** A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

**Standard:** Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

**Achieved:** Yes  No

## **3. Financial Transparency and Accountability**

### **Goal 3.1: Annual Budget Preparation**

**Objective:** Prepare and approve the annual proposed budget by June 15<sup>th</sup> and final budget was adopted by September 30<sup>th</sup> each year.

**Measurement:** Proposed budget was approved by the Board before June 15<sup>th</sup> and final budget was adopted by September 30<sup>th</sup> as evidenced by meeting minutes and budget documents listed on District website and/or within district records.

**Standard:** 100% of budget approval & adoption were completed by the statutory deadlines and posted to the District website.

**Achieved:** Yes  No

### **Goal 3.2: Financial Reports**

**Objective:** Publish to the District website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

**Measurement:** Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the District's website.

**Standard:** District website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

**Achieved:** Yes  No

### **Goal 3.3: Annual Financial Audit**

**Objective:** Conduct an annual independent financial audit per statutory requirements and publish the results to the District website for public inspection, and transmit to the State of Florida.

**Measurement:** Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the District's website and transmitted to the State of Florida.

**Standard:** Audit was completed by an independent auditing firm per statutory requirements and results were posted to the District website and transmitted to the State of Florida.

**Achieved:** Yes  No

President: \_\_\_\_\_

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

Print Name: \_\_\_\_\_

Valencia Water Control District

District Manager: \_\_\_\_\_

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

Print Name: \_\_\_\_\_

Valencia Water Control District

# SECTION 2

# Valencia Water Control District Performance Measures/Standards & Annual Reporting Form

October 1, 2025 – September 30, 2026

## **1. Community Communication and Engagement**

### **Goal 1.1: Public Meetings Compliance**

**Objective:** Hold at least three regular Board of Supervisor meetings per year to conduct District related business and discuss community needs.

**Measurement:** Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

**Standard:** A minimum of three board meetings were held during the Fiscal Year.

**Achieved:** Yes  No

### **Goal 1.2: Notice of Meetings Compliance**

**Objective:** Provide public notice of meetings in accordance with Florida Statutes, using at least two communication methods.

**Measurement:** Timeliness and method of meeting notices as evidenced by posting to District website (<https://vwcdfl.com>), publishing in local newspaper and via electronic communication.

**Standard:** 100% of meetings were advertised per Florida statute on at least two mediums (i.e., newspaper, District website, electronic communications).

**Achieved:** Yes  No

### **Goal 1.3: Access to Records Compliance**

**Objective:** Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly District website checks.

**Measurement:** Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

**Standard:** 100% of monthly website checks were completed by District Management.

**Achieved:** Yes  No

## **2. Infrastructure and Facilities Maintenance**

### **Goal 2.1: Field Management and/or District Management Site Inspections**

**Objective:** Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

**Measurement:** Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

**Standard:** 100% of site visits were successfully completed as described within district management services agreement.

**Achieved:** Yes  No

### **Goal 2.2: District Infrastructure and Facilities Inspections**

**Objective:** District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

**Measurement:** A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

**Standard:** Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

**Achieved:** Yes  No

## **3. Financial Transparency and Accountability**

### **Goal 3.1: Annual Budget Preparation**

**Objective:** Prepare and approve the annual proposed budget by June 15<sup>th</sup> and final budget was adopted by September 30<sup>th</sup> each year.

**Measurement:** Proposed budget was approved by the Board before June 15<sup>th</sup> and final budget was adopted by September 30<sup>th</sup> as evidenced by meeting minutes and budget documents listed on District website and/or within district records.

**Standard:** 100% of budget approval & adoption were completed by the statutory deadlines and posted to the District website.

**Achieved:** Yes  No

### **Goal 3.2: Financial Reports**

**Objective:** Publish to the District website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

**Measurement:** Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the District's website.

**Standard:** District website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

**Achieved:** Yes  No

### **Goal 3.3: Annual Financial Audit**

**Objective:** Conduct an annual independent financial audit per statutory requirements and publish the results to the District website for public inspection, and transmit to the State of Florida.

**Measurement:** Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the District's website and transmitted to the State of Florida.

**Standard:** Audit was completed by an independent auditing firm per statutory requirements and results were posted to the District website and transmitted to the State of Florida.

**Achieved:** Yes  No

President: \_\_\_\_\_

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

Print Name: \_\_\_\_\_

Valencia Water Control District

District Manager: \_\_\_\_\_

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

Print Name: \_\_\_\_\_

Valencia Water Control District

# SECTION C

## Valencia WCD Proposed FY2027 Meeting Dates

First Monday of each month at 1:00 P.M. at the Lake Ridge Village Clubhouse, 10630 Larissa Street, Williamsburg, Orlando, Florida 32821:

**October 5, 2026**

**November 2, 2026**

**December 7, 2026**

**January 4, 2027**

**February 1, 2027**

**March 1, 2027**

**April 5, 2027**

**May 3, 2027**

**June 7, 2027**

**July 5, 2027** (*Meeting date falls on National Holiday observed - Consider Rescheduling/Cancelling*)

**August 2, 2027**

**September 7, 2027**