

# MINUTES OF MEETING VIERA STEWARDSHIP DISTRICT

The regular meeting of the Board of Supervisors of the Viera Stewardship District was held Thursday, August 12, 2021, at 9:30 a.m. at the offices of The Viera Company, 7380 Murrell Road, Suite 201, Viera, Florida.

Present and constituting a quorum were:

Todd J. Pokrywa	Chairman
Amy Mitchell	Vice Chairman
Amanda Carl	Secretary
Tiffani Bissett ( <i>via Zoom</i> )	Assistant Secretary
Christopher Wright	Assistant Secretary

Also present, either in person or via communications media technology, were:

Gary Moyer	Manager: Moyer Management Group
Jennifer Kilinski	Attorney: KE Law Group
Lauren Gentry	Attorney: KE Law Group
Hassan Kamal	Engineer: BSE Consultants
Bill Lites	Environmental Professional: Zev Cohen
Mallory Tatum	Environmental Professional: Zev Cohen
Brenda Burgess	Moyer Management Group
Cindy Cerbone	Wrathell, Hunt and Associates
Jay A. Decator, III	The Viera Company
Paul Martell	Treasurer
Eva Rey	Community Manager
Ben Wilson	The Viera Company
Craig Wrathell	Wrathell, Hunt and Associates

## FIRST ORDER OF BUSINESS

### Call to Order

Mr. Pokrywa called the meeting to order at 9:30 a.m.

## SECOND ORDER OF BUSINESS

### Roll Call

Mr. Pokrywa called the roll and stated a quorum was present for the meeting.

## THIRD ORDER OF BUSINESS

### Public Comment Period

There being no comments, the next order of business followed.

## FOURTH ORDER OF BUSINESS

### Approval of the Minutes of the May 12, 2021, Regular Meeting

Mr. Pokrywa reviewed the minutes, which are included in the agenda package and are available for public review in the District's local records office during normal business hours, and requested additions, corrections, or deletions.

Mr. Pokrywa stated I have a correction for the address at the beginning of the minutes to be at the offices of The Viera Company rather than the design studio. I also have a couple questions. Page 9 is an update from Ms. Kilinski regarding late action in the legislature, an amendment that requires special districts and local units of government to develop stormwater plans. Is there any new information from what was provided at the May meeting?

Ms. Kilinski stated as I shared at the previous meeting, Mr. David Childs does the legislative work for AFCD on the utility/environmental side. He has also left Hopping Green & Sams and is with a new firm. I have a lunch scheduled with him today to review pertinent parts of the stormwater implementation procedures. I talked with him last night about where they are. In summary, they are continuing to work with OEDR to develop those recommendations. They are not in any form in which to be disseminated, but they are soliciting feedback on when implementation may happen. I hope to have hard copies soon of what they are working on, and I would like to be able to share it with the Chairman to continue to provide input to the extent it impacts this District. At the next meeting, we can have a more comprehensive review. As I mentioned previously, this is something they are starting from scratch; it is not a program that currently exists in the State of Florida. They are not borrowing from another statute that has this requirement. It is literally brand new. A task force is working to develop and implement some of those recommendations. It is in a very preliminary state at this time.

Mr. Pokrywa stated page 10, Mr. Kamal provided an update on the work he is doing regarding the stormwater system. He indicated he would be meeting with the agencies in scheduling meetings with them as it relates to potential modifications to the structures, both fixed modifications such as modifying the weir structures, as well as discussing the potential for operational that will allow adjustment to overflow elevations prior to potential major rainfall events. I wanted to ask for an update regarding the status.

Mr. Kamal stated what we have accomplished since the last meeting where I indicated we will be doing that work, we completed the site visit for all the structures we identified for potential modification. Those have been completed, and we have been able to verify that the as-built information is correct. I have not been able to schedule the agency meetings. I had some preliminary phone conversations with St Johns River Water Management District staff and floated the idea, but I need to formalize the plan a little

further before I discuss it more with them. I have a call scheduled for later this afternoon, and I will be discussing this concept with representatives from Brevard County.

Mr. Pokrywa stated the bottom of page 10, Mr. Lites indicated the annual utilization program (“AUP”) has been updated to be distributed fairly soon for review by the Board.

Mr. Lites stated we have not distributed it yet, but it is ready to go. We should have it distributed this week. Then we can review it before the end of this fiscal year.

On MOTION by Ms. Carl, seconded by Mr. Wright, with all in favor, unanimous approval was given to accept the May 12, 2021, minutes, as amended.
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**FIFTH ORDER OF BUSINESS**

**Business Matters**

**A. Agreement with Wrathell, Hunt and Associates for District Management Services**

Ms. Gentry stated as the Board recalls from the last meeting, you selected Wrathell, Hunt and Associates (“Wrathell Hunt”) to be your new District Manager, effective October 1, 2021, which is the beginning of the next fiscal year. This is a standard agreement that is typically entered into with Wrathell Hunt for the services. The body of the agreement sets forth some legal terms. Of interest to the Board are the exhibits which describe the scope of services and the compensation. I will note we have added some language to clarify that the earlier agreement with Wrathell Hunt for the master assessment methodology services and first bond issuance remains in effect, which includes the agreed-upon fee for the master assessment methodology and validation services, but no additional fee for the first bond issuance.

Mr. Wrathell stated I want to thank the Board for the opportunity to be your District Manager. It is an honor to follow in Mr. Moyer’s footsteps, as I have done my entire career. This is a neat opportunity for me. We are excited to work with everyone, and we look forward to it.

Mr. Pokrywa stated we look forward to working with Mr. Wrathell and Ms. Cerbone and the rest of the firm. As I mentioned at our last meeting, thank you to Mr. Moyer and Ms. Burgess for your outstanding service. We are sad to see you go, and we will miss you. We are glad to have the opportunity to work with you through the end of this fiscal year, which is coming up shortly.

On MOTION by Ms. Mitchell, seconded by Mr. Wright, with all in favor, unanimous approval was given to the agreement with Wrathell, Hunt and Associates for District Management services.

Mr. Pokrywa stated I have a question on website and IT services, which were not covered in the agreement. I discussed this offline with Ms. Kilinski.

Ms. Kilinski stated to note for the Board, the agreement contemplates a set amount, I believe \$750, for IT services. Mr. Wrathell can also speak to this, but traditionally, our agreements with his firm included a separate third-party contract with A Strange Zone who provides their website hosting services. We would anticipate having an agreement before the Board for consideration or ratification at the next meeting, subject to the not-to-exceed amounts set forth in the agreement the Board just approved. We usually have a separate agreement for those services to be compliant with ADA requirements. We will make sure we have all the documents from Mr. Moyer's office to be updated on the District's new website. As long as the costs are within those parameters, we will not need any Board action except to ratify the form of agreement.

**B. Resolution 2021-08 Transitioning Officers**

Mr. Pokrywa read Resolution 2021-08 into the record by title.

Ms. Gentry stated this Resolution is intended to go into effect with the change in District management, effective October 1, 2021, to remove the individuals associated with Moyer Management Group who were serving as officers and replace them with individuals from Wrathell Hunt who will be taking those roles as officers.

Mr. Pokrywa stated I have a comment that I relayed to Ms. Burgess yesterday. The version in the agenda package in the title, "Stewardship" was missing the letter "d."

Ms. Burgess stated if the Board will sign the Resolution as provided, I have the ability to get on that pdf and add the "d." I sent it to everyone as a new version, but if no one had time to print it for signature, you can sign the copy you have, and I will fix that on the final copy.

On MOTION by Ms. Carl, seconded by Mr. Wright, with all in favor, unanimous approval was given to Resolution 2021-08 transitioning officers, as amended.

**C. Resolution 2021-09 Registered Agent and Registered Office**

Mr. Pokrywa read Resolution 2021-09 into the record by title.

Ms. Gentry stated this Resolution is also related to the transition in management. Ms. Burgess circulated an updated version last night to add a section and divide this Resolution into prior to October 1, 2021, and after October 1, 2021, when Wrathell Hunt will officially take their new positions and be serving in that role. The new Resolution states that prior to October 1, 2021, the registered agent of the District will be Ms. Kilinski and the registered office will be located at the KE Law Group address in Tallahassee. As of October 1, 2021, the registered agent will be Mr. Wrathell, and the registered office will be the Wrathell Hunt offices.

On MOTION by Ms. Mitchell, seconded by Ms. Carl, with all in favor, unanimous approval was given to Resolution 2021-09 for registered agent and registered office.

**D. Pollack Shores Project Closeout**

Ms. Gentry stated in 2018, in connection with conveyances of land from The Viera Company to Pollack Shores and the District, two easements were created. One is over the Pollack Shores property and is granted to the District for drainage purposes. The other is on District property and granted to the Pollack Shores entity for drainage purposes. Each easement contemplated installation of certain drainage-related improvements. In order to close out the process contemplated in those easements, we need to get documentation from Pollack Shores and certain sign-offs from the engineer and other documentation such as lien releases and as-builts. In connection with the easement from Pollack Shores to the District, once we have all the documentation in place, we need to execute a document that releases the temporary easement, as explained in that easement document. We provided a one-page memorandum to help the Board make sense of the easements that were created.

On MOTION by Ms. Mitchell, seconded by Mr. Wright, with all in favor, unanimous approval was given to authorize staff to take actions necessary to verify completion of the improvements as described in the two easements, and authorize the Chairman to execute any necessary documents to effectuate the conditions of the easements, upon advice of legal counsel and staff.

**E. Avalonia Acquisitions**

Ms. Gentry stated The Viera Company has asked the District to accept two parcels of land that are on the Avalonia subdivision Phase 1 plat, Tracts E and L identified on the plat and were dedicated to the District by plat. This action is carrying out the intent of the easements. Both tracts are unimproved wetlands. We made sure to clarify that in our documents. In connection with those, we will need to assign the environmental resource permit (“ERP”) associated with those tracts. A form of the ERP was included in the materials that were just circulated to the Board. The documents were all attached to the memorandum that was emailed last night. The motion would be to ratify the conveyance, subject to receipt of an ownership and encumbrance report, and review and approval by the District. This is a standard step we take in real property conveyances, and it has been ordered. It was not available at the time these materials were assembled.

On MOTION by Ms. Mitchell, seconded by Ms. Carl, with all in favor, unanimous approval was given to ratify the conveyance of Tracts E and L of the Avalonia subdivision and associated documents, to authorize the Chairman to execute such additional documents as may be necessary for the conveyance, upon the advice of legal counsel and staff, subject to receipt of an ownership and encumbrance report and review and approval by the District.

**F. Proposal from A. Duda & Sons for Canal Maintenance for Fiscal Year 2022**

Mr. Wilson stated A. Duda & Sons (“Duda”) is the maintenance entity for the canal under an agreement with the District. The proposal for fiscal year 2022 is \$99,895.00. The work for the current fiscal year has been completed. I believe Mr. Kamal was going to inspect that with Mr. Chris Leffler.

Mr. Kamal stated that is correct.

Mr. Wilson stated once that is completed, they will be submitting an invoice for payment for fiscal year 2021.

Ms. Mitchell stated I did not see this amount included in the proposed fiscal year 2022 budget.

Ms. Burgess stated it is included in maintenance for environmental, under aquatic weed control and maintenance for the canal.

Ms. Mitchell asked is it part of the \$137,495?

Ms. Burgess stated yes, that budget line item includes all the regularly scheduled contracts we have for canal maintenance, plus \$99,895.00. It is listed in the narrative, but that line item has a lot of categories listed under it.

On MOTION by Ms. Carl, seconded by Mr. Wright, with all in favor, unanimous approval was given to the proposal from A. Duda & Sons for canal maintenance for fiscal year 2022 in the amount of \$99,895.00.

**G. Tenth Amendment with Ecor Industries Agreement for Maintenance of Additional Areas**

Ms. Gentry stated as the Board is aware, we have a master agreement with Ecor Industries (“Ecor”). As new tracts come online for maintenance from time to time, we add them by amendment. This amendment adds the tracts that are highlighted in the exhibit to the agreement, which are Sierra Cove Phase 1 Tract OSN7-4A and Avalonia Phase 1 Tract M for monthly maintenance, and Avalonia Phase 1 Tracts E and L for natural areas management that the Board just acquired.

On MOTION by Ms. Mitchell, seconded by Mr. Wright, with all in favor, unanimous approval was given to the tenth amendment with Ecor Industries agreement for maintenance of additional areas, as described.

**H. Work Authorization with Ecor Industries for Catfish Stocking for Midge Control**

Mr. Pokrywa stated the Board will recall the District stocked the Adelaide lakes with catfish previously. The Board authorized sampling to take place in May. All readings for temperature and dissolved oxygen were normal as a result of that sampling. The lakes with nuisance midge larvae counts were found in areas with bottom sediment or muck. The proposal is for stocking 100 channel catfish per acre to control midge fly larvae. Two lakes have been eliminated from the catfish stocking based on the recent sampling. I recommend approval of this work authorization.

Ms. Mitchell asked do we have the results from the residents who hired a third party to determine a solution?

Mr. Pokrywa stated Ms. Rey can provide an update on what the residents are doing, separately from the District’s efforts.

Ms. Rey stated for the benefit of the Board and audience, a group of residents formed a committee. They were not happy that we were taking a more environmental approach to the midge control issue. They do not feel the catfish were effective. At the last meeting after we received the results from Ecor, we noted there was really no reduction in midge larvae in the really bad areas. The leader of that group committed to giving me a report and a proposal, but I never received the report nor what their request is going to be of the District on this issue. I am certain it will involve aeration mats because that was basically what the vendor they hired does. The mapping came back and showed the Ecor results as well, but I have not received that report. I am still waiting to hear back from that resident.

On MOTION by Mr. Wright, seconded by Ms. Mitchell, with all in favor, unanimous approval was given to the work authorization with Ecor Industries for catfish stocking for midge control, in the amount of \$9,360.00.

## **SIXTH ORDER OF BUSINESS**

### **Ratification Items**

#### **A. Engagement Letter and Fee Agreement with KE Law Group**

Ms. Gentry stated as the Board saw in the agenda package, Ms. Kilinski and I and several other attorneys from Hopping Green & Sams have embarked on a new venture with a new law firm that we started, which still specializes in special district work. The Florida Bar requires that clients be sent a letter allowing them to choose whether to stay with the individuals who have been representing them – Ms. Kilinski and myself – or to stay with the law firm entity their agreement is with. In order to avoid an interruption of services, the engagement letter was presented to the Chairman outside the meeting to make a decision. It was signed to go with the new law firm, KE Law Group, for the Board’s ratification. I will point out that the fee agreement is inline with what the Board had with Hopping Green & Sams. We do not anticipate the Board seeing any differences in services.

Ms. Carl stated congratulations on the new venture.

On MOTION by Mr. Wright, seconded by Ms. Carl, with all in favor, unanimous approval was given to ratify the engagement letter and fee agreement with KE Law Group.

#### **B. Amendment to Right-of-Way Easement Agreements**

Mr. Wilson stated The Viera Company and Duda were approached by Florida Power & Light (“FPL”) to have access to a dirt road which is technically on Duda property that



goes all the way down to FPL's new substation, south of Wickham Road. The District has asked to join in this amendment. We went through this forcemain issue along the ranch area where a portion of that area was conveyed to the District. Technically, the District needs to join in this amendment to the easement as an owner since it is affected by the overall easement properties.

On MOTION by Ms. Carl, seconded by Mr. Wright, with all in favor, unanimous approval was given to ratify the amendment to the right-of-way easement agreements with Florida Power & Light, as discussed.

**C. Street Light Agreement for Sendero Cove, Phase 3**

**D. Street Light Agreement for Sendero Cove, Phase 4**

**E. Street Light Agreement for Stonecrest, Phase 4**

Ms. Burgess stated the Board may want to consider all three street light agreements in one motion.

On MOTION by Ms. Mitchell, seconded by Mr. Wright, with all in favor, unanimous approval was given to ratify the street light agreements for Sendero Cove Phase 3, Sendero Cove Phase 4, and Stonecrest Phase 4, as presented.

**F. Agreement with James Dean for Wild Hog Removal**

Mr. Pokrywa stated Mr. Dean is a wildlife trapper and did several weeks of work related to wild hog removal. That work has been completed, and this is a ratification of the agreement.

Ms. Burgess stated they provided trapping services for four weeks. The results were successful in removing the problem. The District paid \$485 per week, so it was a pretty minimal impact to the budget but very effective in what they were doing for us.

On MOTION by Ms. Mitchell, seconded by Ms. Carl, with all in favor, unanimous approval was given to ratify the agreement with James Dean for wild hog removal.

**G. Work Authorization #6 with BSE Consultants for Preparation of Engineer's Report**

Mr. Pokrywa stated this work authorization is for preparation of the engineering report the engineer prepares annually as part of the budget process.

On MOTION by Ms. Carl, seconded by Mr. Wright, with all in favor, unanimous approval was given to ratify work authorization #6 with BSE Consultants for preparation of the engineer's report, in the amount of \$1,000.00 exclusive of reimbursable expenses.

**SEVENTH ORDER OF BUSINESS**

**Public Hearing for Adoption of the Fiscal Year  
2022 Budget**

**A. Fiscal Year 2022 Budget**

On MOTION by Mr. Wright, seconded by Ms. Carl, with all in favor, unanimous approval was given to open the public hearing for adoption of the fiscal year 2022 budget.

Mr. Moyer stated Ms. Burgess has been working with the various consultants to come up with the numbers under the environmental and maintenance sections of the budget. The budget is broken into several categories, notably revenues, administrative expenses, and operations and maintenance (“O&M”) field expenses. Revenue line items identify a variety of sources for where the District receives its revenue, primarily non-ad valorem special assessments that are levied on the annual real estate tax bills and remitted to the District. The District also does some direct collection of assessments on unplatted property, which is shown. Administrative expenses deal with a variety of different items, including the professional staff. Maintenance for platted lots and subdivisions consists of aquatic weed control, PCT area maintenance, street lighting, and contingency. Maintenance of District-wide environmental areas, which Ms. Burgess discussed a little under the Duda contract, is included in the first line of that category, in the amount of \$137,495.00. In total, that category is \$266,995.00, for total expenditures of \$681,331.68, which is covered by the various items in the revenue section I just reviewed.

Mr. Pokrywa stated the numbers Mr. Moyer reviewed are consistent with the information in the agenda package. Ms. Burgess emailed a revised document last night that had an adjustment to the administrative expenditures, so there is a slight difference. I want to make sure we are considering the correct version. Is it the one that was emailed last night?

Ms. Burgess stated yes. I was working with Mr. Wrathell to make sure I included the appropriate budget numbers for his firm. The numbers in your agenda package are higher than the revised budget I sent last night. Since you are looking to potentially issue bonds halfway through the fiscal year, we reduced dissemination agent fees by half, which is

now \$500 instead of \$1,000. For management services, he reduced the debt accounting and O&M accounting, both categories, by half. Those are the only two line items that have changed, and both have been reduced. The plug number is use of fund balance, which has decreased to \$58,000. It is still a balanced budget, and we are now proposing to use less of your fund balance.

Mr. Pokrywa stated I will make the comment I have made in prior years at the budget hearings. At some point in the near future, we, as a Board, will have to consider increasing assessments. Since inception of the District, assessments have not been increased. This year and in prior years, we have transferred in fund balance. As of June 30, 2021, our fund balance is \$441,997, so we can do it comfortably this year. But the Board will need to consider potentially increasing assessments when adopting the budget in future years.

Ms. Mitchell stated I would like some clarification to understand how the bond issuance fits into fiscal year 2022 and future fiscal year budgets because it is not reflected in this budget.

Mr. Moyer stated it will be a separate part of your budget, which will be the debt service component and probably a capital projects component, as well as the administrative items Ms. Burgess just mentioned for Wrathell Hunt. Once those bonds are issued, you will have a debt service schedule that will show the principal and interest payable on the bonds annually. You will also have trustee fees that will be added to the administrative budget, and dissemination agent fees which were part of Mr. Wrathell's fee schedule. That will be a separate budget.

Ms. Mitchell stated it may not have been available when we saw the budget in May when the Board approved it, but for this public hearing and adoption at this meeting, it seems like the prior two fiscal year actual figures should be included. The fiscal year 2020 audit is complete, and the auditor's letter has been made public. It seems we should include fiscal year 2020 on this spreadsheet for comparison purposes. That may not have been available in May when we first saw this, so perhaps that is the reason only fiscal year 2019 was included. I would like clarification on that.

Ms. Burgess stated I must have omitted that column when preparing this spreadsheet. I also remembered you asking for the balance sheet, which Mr. Moyer will review

shortly, to include another column that I completely omitted. If you will give me the opportunity, I can add those for you.

Ms. Mitchell stated thank you.

Mr. Wright stated the current assessments received from the tax collector compared to the budget are about \$200,000 short. The revenue is \$400,000, but we need \$600,000. Am I looking at this right? If we are going to need to increase the assessments, what level will it be? Will we be doubling it? Or will it be something less than that?

Mr. Moyer stated no, it will be primarily what is shown as use of fund balance, the last line item in the revenue section.

Mr. Wright stated that is about \$60,000 or \$70,000.

Mr. Moyer stated when you take the amount of assessments the District currently collects, ultimately that amount will transfer into an increase of the non-ad valorem assessments by the tax collector. The direct-collected amount will decrease, and the tax collector-collected amount will increase. We balance the budget through the use of fund balance, so it will be more in line with that number.

Mr. Pokrywa stated the revised budget shows \$58,586 in use of fund balance.

Mr. Moyer stated as some of this property becomes platted and sold, it will require additional maintenance, so the dollars in the maintenance categories will also increase, but it should be fairly well offset by the additional number of lots.

Ms. Burgess stated Ms. Kilinski and I have looked for the past couple years at the formula for assessments. All the platted lots share in the entire budget, and unplatted lots that the developer pays through direct-collect assessments share in only the administrative portion because that is all they are benefiting from. We have a formula to figure that out. Currently it is \$13.5252, and if you run the formula to use zero fund balance, it is a higher dollar amount. The unplatted assessment might be the only assessment that would need to be increased, in looking at where the numbers land today. As Mr. Moyer already stated, as more platted lots come online, they will absorb more of the maintenance costs because more properties will be paying assessments.

Mr. Pokrywa asked for comments from the public regarding the budget.

The record will reflect, no members of the public were in attendance.

**B. Engineer's Report for Operations and Maintenance Assessments for Fiscal Year 2022**

The engineer's report for operations and maintenance assessments for fiscal year 2022 was included in the agenda package and is available in the District Office for public review during normal business hours.

**C. Resolution 2021-06 Adopting the Budget for Fiscal Year 2022**

Mr. Moyer read Resolution 2021-06 into the record by title.

On MOTION by Mr. Wright, seconded by Ms. Carl, with all in favor, unanimous approval was given to Resolution 2021-06 adopting the budget for fiscal year 2022.

**D. Resolution 2021-07 Levying the Assessments for Fiscal Year 2022**

Mr. Moyer read Resolution 2021-07 into the record by title.

Mr. Moyer stated this is the document notifying the property appraiser and tax collector that we are going to use their services. We will transfer to them a computer file for them to extend the non-ad valorem assessments onto the real estate tax bills.

On MOTION by Ms. Mitchell, seconded by Mr. Wright, with all in favor, unanimous approval was given to Resolution 2021-07 levying the assessments for fiscal year 2022.

Mr. Pokrywa closed the public hearing.

**EIGHTH ORDER OF BUSINESS**

**Staff Reports**

**A. Manager**

**i. Financial Statements (June 2021)**

The financial statements are included in the agenda package and available in the District Office for public review during normal business hours.

Mr. Moyer stated the reports are through June 30, 2021, which is three-quarters through the fiscal year. They show the revenues and expenditures of the District. As a quick summary, revenues have a favorable variance of \$32,733, and expenses have a favorable balance of \$129,368. As Mr. Wilson indicated earlier, we will receive an invoice from Duda for \$99,000, so some of the surplus will be reduced by that amount.

**ii. Approval of Check Register and Invoice Summary**

The check register and invoice summary are included in the agenda package and available in the District Office for public review during normal business hours.

On MOTION by Ms. Carl, seconded by Mr. Wright, with all in favor, unanimous approval was given to the check register and invoice summary as of June 30, 2021, as presented.

**iii. Acceptance of Audited Financial Statements for Fiscal Year 2020 and Ratification of Staff's Actions Filing with Governmental Agencies**

Mr. Moyer stated I will briefly enter some of the auditor's findings for the audited financial statements for fiscal year ending September 30, 2020. One of their findings was their opinion that the financial statements referred to above present fairly in all material respects the respective financial positions of the governmental activities and general fund of the District as of September 30, 2020, which is generally referred to as a clean audit opinion. Simply stated, it means the financial records the District provided to the auditor as of September 30, 2020, did fairly represent the financial position of the District through that date. The report includes some discussion dealing with what the audit contains in terms of two major categories. One is the government-wide financial statements, and the other is the fund financial statements, which are included in the audit with a description on the following pages that identify what is in the audit. Toward the back of the audit are a couple reports, one dealing with compliance and material weaknesses, beginning on page 23, and one dealing with internal control. On internal control, they state they did not identify any deficiencies in internal control they consider to be material weaknesses. Under compliance, they state the results of their tests disclosed no instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards*. The last report is the management letter, which includes certain findings. One deals with the fact that the District is not in a state of financial emergency, which is a defined term. Not being in a state of financial emergency is a good thing. Additional matters is an area where the auditor can bring to the attention of management certain items that are not material but yet need to be addressed. They identified that the District did not amend its budget within the timeframe that is permitted and that we exceeded the budget in the last fiscal year. Our response is that we will be reviewing those items to be sure expenditures do not exceed appropriations in the future. It is a clean audit opinion with no material weaknesses and no compliance issues. We responded to the one comment they had.

Ms. Mitchell stated I believe it was the May meeting when we approved the use of fund balance to balance the budget. That would take care of something like this. Was that done at the current time?

Mr. Moyer stated when we close the records of the District as of September 30, we are permitted a 60-day window whereby if invoices come in for the prior fiscal year during those 60 days, they can be paid and added to the financial records. The way we do that if it exceeds the budget, we do a formal budget amendment by resolution to realign the expenditures and revenues to balance the budget. We did not do that during the 60-day period.

On MOTION by Mr. Wright, seconded by Ms. Mitchell, with all in favor, unanimous approval was given to accept the audited financial statements for fiscal year 2020 and to ratify staff's actions filing the report with various governmental entities.

**iv. Meeting Schedule for Fiscal Year 2022**

Mr. Pokrywa stated the meeting schedule was included in the agenda package and notes that the District does not meet on a regular schedule but will separately publish notice of meetings at least seven days prior to each Board meeting, to include the date, time, and location of those meetings.

Ms. Burgess stated I included Wrathell Hunt's information on the advertisement. I will get this advertised for the District, but their contact information will be included in the notice.

Mr. Moyer stated we will ask for the Board to approve this notice since it is advertised and puts the public on notice that we do not have regularly scheduled meetings but will advertise them separately.

On MOTION by Ms. Carl, seconded by Mr. Wright, with all in favor, unanimous approval was given to the meeting schedule advertisement for fiscal year 2022.

**B. Attorney**

Ms. Gentry stated Ms. Kilinski and I are very happy to continue serving the District under the new banner of KE Law Group. This is a great District to work with, and we are very excited to keep serving you, just under a different name. To that end, if you ever have any questions between meetings, reach out to us. We are happy to advise as needed.

Mr. Pokrywa stated on behalf of the Board, we are pleased to receive seamless service with both Ms. Gentry and Ms. Kilinski in their roles at the new firm. We are happy to be moving forward with your services to the District.

**C. Engineer**

There being nothing to report, the next item followed.

**D. Environmental Professional**

Mr. Lites stated first, we performed the Viera Wilderness Park (VWP) Stage 2 first annual monitoring. Last year was the baseline, and this year's monitoring shows we have significantly reduced the exotics with Duda's help. That report will be sent out soon. Second, we reviewed the Viera burrowing owl preserve (VBOP) report. This is the end of the five years of monitoring, so we do not have to keep monitoring it in the same level of detail, and we do not have to maintain the individual burrows. That is why the budget for monitoring decreased. They are looking good even though they have not had any burrowing owls. As development pressure comes down from the south and moves to the west, it will likely push burrowing owls into those preserves. Third, we reviewed the AUP. I thought I had revised it, but that is being done now, and we will send that for your review. Fourth, we added a few parcels for PCT management in Village 1. Tropic-Care of Florida is monitoring those. We sent Mr. Tony Romano the plan, and he will do as much work as he can within the budget he has left. Finally, the hog trapping was very successful. As Ms. Burgess indicated, we contracted with Mr. Dean for four weeks and ended up taking 28 hogs out, basically from the Seventh Day Adventist Church all the way down almost to the two-mile canal. They used that whole region. We started focusing on Strom Park but realized we had to expand the area to get them out. Now it does not seem like any are there except maybe a few. I think that will do for a while.

**E. Community Association Manager**

Ms. Rey stated the hot topics for the summer have been wild hogs, midges, and street lights, which is pretty typical for questions we receive from residents. I just received a midge email yesterday. I am not sure when the transition will take place and when we will begin to refer residents to Wrathell Hunt, but I want to make sure I am in the loop when that happens, when the website is updated with the new contact information, and when we should start pointing them in that direction.

Mr. Pokrywa stated Wrathell Hunt's agreement is effective October 1, 2021.



Ms. Rey stated as soon as the website is updated, it should be a smooth transition. I presume the domain name will stay the same.

Mr. Moyer stated yes.

**NINTH ORDER OF BUSINESS**

**Other Business**

There being no further business, the next order of business followed.

**TENTH ORDER OF BUSINESS**

**Supervisor Requests and Comments**

Ms. Carl stated I have a letter that I am delivering to Mr. Moyer, notifying the District that effective immediately after this meeting, I am resigning my position as a Supervisor with the District.

Mr. Moyer stated thank you for serving. It would be appropriate for the Board to accept Ms. Carl's resignation, which will create a vacancy to be filled by the remaining Board members at the next meeting.

On MOTION by Ms. Mitchell, seconded by Mr. Wright, with all in favor, approval was given to reluctantly accept the resignation by Ms. Amanda Carl.

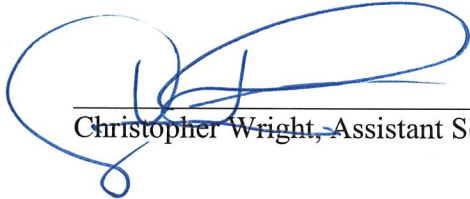
Mr. Pokrywa stated thanks to Ms. Carl for serving on the Board. We will miss you, as well.

Ms. Carl stated thank you. It has been a pleasure to serve.

**ELEVENTH ORDER OF BUSINESS**

**Adjournment**

On MOTION by Mr. Wright, seconded by Ms. Mitchell, with all in favor, the meeting was adjourned at 10:35 a.m.



Christopher Wright, Assistant Secretary



Todd J. Pokrywa, Chairman