

In The Matter Of:
Central Florida Tourism Oversight District

Board of Supervisors Meeting
February 28, 2025

Legal Realtime Reporting
P.O Box 533082
Orlando, Florida 32853- 3082

CENTRAL FLORIDA TOURISM OVERSIGHT DISTRICT
BOARD OF SUPERVISORS MEETING

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LOCATION: Central Florida Tourism Oversight
District
1900 Hotel Plaza Boulevard
Lake Buena Vista, Florida 32830

DATE TAKEN: February 28, 2025

TIME: 10:37 a.m. - 11:09 a.m.

REPORTED BY: JOET HAWKINS, FRP
Court Reporter and Notary Public
State of Florida at Large

1 PRESENT:

2 BOARD MEMBERS: Alexis Yarbrough Chairwoman, Brian
3 Aungst, Jr.; Bridget Ziegler, John Gilbert and Scott
Workman

4 SPEAKERS: Billy Dover, District Chaplain; Eddie
5 Fernandez, CFTOD Operational Safety Consultant;
6 Stephanie Kopelousos, District Administrator; Craig
Sandt, Principle Construction Manager; Susan
7 Higgenbotham, Chief of Finance; Brian Liffick, CPA
from Cherry Bekaert

8 CFTOD STAFF: Stephanie Kopelousos, District
9 Administrator; Mike Crikis, Deputy District
10 Administrator; Susan Higginbotham, Chief of Finance;
11 Roy Payne, Esquire, General Counsel; Alycia Mills,
12 District Clerk, Executive Assistant; Tanya Naylor,
13 Director of Security and Emergency Management; Ron
14 Zupa, IT Service Delivery Manager; Phil College,
15 Technical Support Analyst; Eddie Fernandez, CFTOD
16 Operational Safety Consultant; Tiffany Kimball,
17 Contracting Officer; Michelle Dicus, Director of
Human Resources; Yenni Hernandez, Chief Information
Officer; Katherine Luetzow, Planning & Engineering
Manager; Matthew Oberly, External Affairs Director;
Heidi Powell, Manager - Financial Reporting Analysis;
Douglas Henley, Director of Facilities; Ella Hickey,
Director of Building & Safety; Jason Herrick,
Director of Public Works; Wendy Duncan, Director -
Environmental Sciences; Jennifer Albritton, Director
of Utility Business

P R O C E E D I N G S

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MS. CHAIRWOMAN: All right. Good morning, everybody, welcome. This is a meeting of the Board of Supervisors for the Central Florida Tourism Oversight District. That's a mouthful. Thank you for hosting us, Ms. Kopelousos. My name is Alexis Yarbrough. I have the distinct privilege as serving as Chair of this board, very excited to be here and to meet you all.

I wanted to first thank our outgoing supervisors, Ron Peri, Charbel Barakat and Craig Mateer for their service on this Board, and to continue to thank you all, our Supervisors, Aungst and Ziegler, for continuing to serve on this board with us, and welcoming our other two supervisors, to my right, Supervisor John Gilbert and Scott Workman, welcome. Of course, I would not be here had it not been for Governor DeSantis. I am very grateful for his trust in me to serve in this position I will take very seriously and do the best that I can to serve the District.

I also would like to recognize our District Administrator, Stephanie Kopelousos, who probably

1 does not wish to be recognized, but she is a
2 great Floridian and could teach a master class in
3 servant leadership, and it is going to be a
4 privilege to work along side of you as well.

5 I look forward to meeting the other members
6 of our District here today and continuing the
7 good work that you are doing here. So with that,
8 we should get started with our invocation. We
9 have Billy Dover, Chaplain. Where is Mr. Dover?

10 CHAPLAIN DOVER: Walking back. I'm short.

11 MS. CHAIRWOMAN: Good morning, Mr. Dover.

12 CHAPLAIN DOVER: Good morning, ma'am, and
13 congratulations on your position.

14 MS. CHAIRWOMAN: Thank you.

15 CHAPLAIN DOVER: It's a pleasure to be here
16 being that I'm an old retiree from here, and I
17 was asked to do this, and I'm honored, so thank
18 you. One of the things that Stephanie -- usually
19 I try to preach a little bit, but I'm not a
20 preacher, so not really. I'm going to tell you a
21 little story. I said, how to do you use the
22 resources you have. The body of Christ has
23 excellent resources and strategies the most --
24 and they were mostly produced by organizations
25 alone for their own unique tasks. A sense of

1 ownership is essential for agencies and churches
2 to extensively use a resource. Our natural re --
3 our natural mindset that was created by them for
4 them, not by us for us. The result of actually
5 doing something of this nature is there is a
6 powerful resource, it has the potential to travel
7 far and be used and adapted widely. The concept
8 of going slow together so we can all go faster is
9 easy to say, but emotionally and physically hard.

10 The scripture for today is Ephesians 4:16,
11 "For whom the whole body, joined and held
12 together by every joint, with which it is
13 equipped when each part is working properly makes
14 the body grow so that it builds itself up in
15 love."

16 Let us pray. Our most gracious and only
17 Father right now, we just want to thank you for
18 this beautiful day, thank you for each person
19 that is here, just continue to bless this Board,
20 bless this organization. Dear Lord, just
21 continue to guide each and every division head
22 here, let them remember that we are all one, and
23 that they -- that we must work together for the
24 better good. Dear Lord, just continue to bless
25 our first responders, our service personnel and

1 their families, protect them in everything that
2 they do, protect this Board, and may everyone go
3 home safely. For this we ask in his holy name.
4 Amen.

5 ATTENDEES: Amen.

6 MS. CHAIRWOMAN: Thank you. I'm going to
7 ask Chief Ferrari, would you lead us in the
8 Pledge of Allegiance, sir.

9 CHIEF FERRARI: I pledge --

10 ATTENDEES: I pledge allegiance to the flag
11 of the United States of America, and to the
12 Republic, for which it stands, one nation, under
13 God, indivisible, with liberty and justice for
14 all.

15 MS. CHAIRWOMAN: Thank you. All right. We
16 are moving onto the safety minute, Mr. Fernandez.
17 Good morning, sir, how are you?

18 MR. FERNANDEZ: Very good. How are you?

19 MS. CHAIRWOMAN: Great.

20 MR. FERNANDEZ: Thank you. Thank you Ms.
21 Chair Yarbrough and supervisors of the Board, and
22 to our guests and visitors. We're going to cover
23 some important safety information like we always
24 do before we start our Board meeting. I'd like
25 everyone facing the front of the room to please

1 notice there are two double doors, some on your
2 left, some on your right. In the event of an
3 evacuation, please use those doors to exit the
4 building. The primary entrance is the front of
5 the building where you entered this morning, but
6 if you follow out the left side, these double
7 doors here will lead you out to an exit on the
8 backside of the building and you can follow the
9 pathway out to the front of the building. Our
10 employees will meet at the ends of the parking
11 lot. Please accompany them there at the ends of
12 the parking lot until emergency personnel arrive
13 and give us the all-clear to come back in. On
14 your way out, if you feel comfortable enough, you
15 can use the fire alarm pull stations that are
16 located near the exits or the fire extinguishers
17 that are there as well. And for your protection,
18 we have an AED at the security desk and a
19 first-aid kit there as well.

20 Our safety theme for this month is American
21 heart health. Safety is not just about
22 preventing slips, trips and falls, or about
23 wearing the right protective gear, it also
24 includes maintaining strong, physical health.
25 And a part of strong, physical health is our

1 heart health. February is American heart month,
2 a national campaign recognized by the National
3 Safety Counsel to raise awareness about heart
4 disease, which is the leading cause of death
5 among American US adults throughout the country.
6 In 2024 alone, an estimated 931,000 heart-related
7 deaths occurred nationwide. Taking care of your
8 heart health is essential, but in critical
9 moments sometimes it's not enough. According to
10 the American Heart Association, performing CPR
11 immediately when needed can double or even triple
12 a person's chance of survival in an
13 out-of-hospital cardiac arrest situation.

14 Recently, a young boy's life was saved right
15 here in the District thanks to the swift actions
16 of his mother, cast members and our very own
17 District Fire Department. Their quick response
18 made all the difference. So we encourage
19 everyone to support their heart health. We
20 strongly encourage everyone, especially parents,
21 to seek out CPR and AED training because the life
22 you save could be that of your own child.
23 Prioritizing heart health is not just a personal
24 responsibility, it's our commitment to safety in
25 the workplace and the community.

1 I want to welcome Chair Yarbrough,
2 Supervisor Gilbert and Supervisor Workman,
3 welcome to the team, and we're glad to have you.
4 And everyone please enjoy the meeting. Thank
5 you.

6 MS. CHAIRWOMAN: Thank you, Mr. Fernandez.
7 Before we move into the public comment, are there
8 any comments from anyone on the Board? Seeing
9 none. All right. Are there any public comments?
10 Ms. Kopelousos, none? All right. Seeing none,
11 we can move onto the consent agenda.

12 Do we have a motion to approve the consent
13 agenda?

14 MR. AUGNST: So moved.

15 MS. CHAIRWOMAN: Second?

16 MS. ZIEGLER: Second.

17 MS. CHAIRWOMAN: All in favor say aye.

18 THE BOARD: Aye.

19 MS. CHAIRWOMAN: Any opposed? Seeing none,
20 consent agenda passes.

21 We're moving onto the reports. Ms.
22 Kopelousos, good morning.

23 MS. KOPELOUSOS: Good morning, Chair. And I
24 just want to say thank you to all of you. I know
25 this is a volunteer job, the rest of us here gets

1 paid to be here, but thank you, thank you for
2 your service, thank you for your support, and we
3 look forward to showing you all of the amazing
4 things as we go forward.

5 I just want to give just a brief update and
6 a couple announcements. First of all, to add on
7 to what Eddie said, we are doing for our team CPR
8 training led by our team at the fire department,
9 so I'd love for everyone to do it. I think we're
10 going to do it SLT, so be warned, we're all going
11 to have CPR training.

12 Since January, I'll just give you a couple
13 updates, we hired eight new team members. We
14 have quite a few vacancies out there that we're
15 working to fill as well. The state fire marshall
16 recently appointed our staff member Wood from
17 Eric Ferrari's team to lead -- to be the lead
18 instructor for the 2025 Honor Guard Academy, and
19 he will be the lead coordinator for the Florida
20 Fallen Firefighter Memorial. So we'll keep you
21 all updated on that. It's a real honor to get
22 that and we are very excited for him and just a
23 great representation from our team.

24 I want to do a particular shout out to Susan
25 in the finance team. As you will see in a few

1 short minutes that our audited financials were
2 reported. That team works really hard on making
3 sure that we see -- that we get, as I call it, a
4 clean bill of health. And that's what we got and
5 we're grateful, Susan, for you and your team. So
6 we appreciate all the hard work that goes into
7 that. And then I'm looking at Ella because Ella
8 was part of that.

9 On February 6th, eight of our team members
10 went and volunteered and worked on a house for
11 Habitat for Humanity. It was quite an
12 interesting adventure because they had an all
13 night power test the day after that, so we had
14 some exhausted people, but well worth it, and
15 just appreciate what they do in our community.

16 And then just a couple quick things to give
17 you kind of what our team does on a regular
18 basis. The Building Department already has
19 issued over 2,200 permits. They've processed
20 over 3,300 plan reviews and conducted over 10,800
21 inspections. On the environmental services team,
22 they always stay pretty busy. They just got a
23 new flock of chickens to do our sampling with,
24 and they've already done about 108 different
25 blood samples have been -- have been sampled.

1 And then when you look at 1,500 samples collected
2 and over almost 4,000 tests conducted on those
3 sampling from the water. A lot of work goes on
4 here and it's really just a -- no one ever sees,
5 no one ever pays attention to until something
6 goes wrong, but they go a great job with quiet
7 diligence each and every day.

8 For the new members, we're in the process of
9 updating our comp plan, so we did a public
10 hearing after the first of the year. Our team,
11 led by Katherine and Lee have been meeting with
12 lots of our stakeholders, they briefed the Two
13 Cities, so we're in the process of updating that.
14 We will provide you with a calendar of what's
15 left to do before it comes back before you as a
16 Board.

17 And always Craig, hats off to the
18 construction team, great progress on World Drive
19 North. That's been a project that is the gift
20 that keeps on giving as we've been working on the
21 utility piece, and now Craig's team is actually
22 getting to the road part. So that's my update
23 for today and once again, any questions or
24 anything I can answer, I'm happy to do so.

25 MS. CHAIR: Thank you, Ms. Kopelousos. Any

1 questions? All right. Seeing none, I think Mr.
2 Sandt, you have the item coming up here. Do we
3 have a motion to approve Item 8.1?

4 MR. AUNGST: So move.

5 MS. CHAIRWOMAN: Second?

6 MS. ZIEGLER: Second.

7 MS. CHAIRWOMAN: All right. Mr. Sandt, do
8 you want to tell us what this is, sir?

9 MR. SANDT: Sure. Good morning. Chairman
10 Yarbrough, fellow members of the Board, this
11 project, this is for the Osceola Parkway World
12 Drive interchange resurfacing and guardrail
13 replacement projects. Basically, this is --
14 project involves MOT erosion control, guardrail
15 removal and replacement, milling and resurfacing
16 and installation of signage and pavement
17 workings. Work areas, milling resurfacing is
18 along the World -- I'm sorry, which is Osceola
19 Parkway at World Drive interchange too, it's kind
20 of a little tough to see with the exhibit,
21 everything in yellow on the screen right there
22 we're milling and resurfacing includes Osceola
23 Parkway basically from World Drive to BVD, and
24 also includes all four clover leaves of the World
25 Drive and Osceola corridor. It's about 51,000

1 linear foot of travel lanes, or equaling 9.6
2 miles of linear travel lane doing resurfacing on
3 this project. It also includes some guardrail
4 replacements, three general locations, first
5 general locations were on the Epcot Center Drive
6 area, there's 18 total guardrail replacement
7 locations involved in this project, also along
8 World Drive corridor. In the exhibit you can see
9 some of the areas. And then finishing up in the
10 Osceola Parkway area too. It holds about 9,295
11 linear foot of guardrail replacement included in
12 this project.

13 The project went out to bid by our
14 accounting department December 9, 2024. We
15 received four bids, Watson Civil Construction,
16 Incorporated was the lowest responsive reasonable
17 bidder, so what we're doing here we're requesting
18 approval for a contract C006658 for Watson Civil
19 Construction in the amount of \$4,868,620.
20 Funding is derived from Planning and
21 Engineering's planning work budget. Any
22 thoughts?

23 MS. CHAIRWOMAN: Okay. Any questions or
24 discussion? All right. All in favor, aye.

25 THE BOARD: Aye.

1 MS. CHAIRWOMAN: Any opposed? The motion
2 passes. Thank you, Mr. Sandt.

3 Moving onto Item 9.1, CFO Higgenbotham.
4 Good morning, ma'am.

5 MS. HIGGENBOTHAM: Good morning. I will be
6 reviewing the fiscal year 2024 and all financial
7 statements. And thank you to Stephanie for the
8 shout out. I also want to specifically mention
9 Heidi Powell, who compiles these statements for
10 us, and all the members of my team every day are
11 doing transactions that equal totaling up to this
12 statement.

13 So our -- they used a -- our fiscal year
14 ended on September 30, 2024. And as soon as I'm
15 done with the highlights, I'm going to call up
16 Brian Liffick and Justin Connelly from our
17 auditor Cherry Bekaert to go over the audit.

18 So what do the auditors do, one of the main
19 things they do is express an opinion on our
20 District's financial statements. They also issue
21 variance reports on internal control and
22 compliance services here. For fiscal year ending
23 2024, we do have an increase in our ending net
24 position of \$95 million, taking us from \$630 to
25 \$725 million. Of that \$95 million, 11 million

1 was an increase in utility operations, and
2 84 million was an increase in the governmental
3 activities. And this does include a \$26 million
4 transfer on utilities to governmental for their
5 contribution on World Drive North Phase III
6 utility relocation.

7 Also adding to the increase in our net
8 position is we had principle payments of \$58.4
9 million on our long-term debt, so decreasing our
10 long-term debt \$855 million to \$791 million. We
11 didn't have in fiscal year '24 any other activity
12 in our debt, no additions, no refundings. Some
13 Board members will recall, and I come back for
14 2025, we did issue debt in October, which will be
15 in fiscal year 2025. Again, mostly for World
16 Drive North Phase III.

17 The District does participate in the Florida
18 Retirement System, and as such, we are required
19 to record our proportionate share, which is given
20 to us from the Florida Retirement System. And we
21 had an increase of 6.1 million in this fiscal
22 year, and our proportionate share of the total
23 Florida Retirement System is .147 percent. Also,
24 the District has an OPEB liability for their
25 post-employment benefits, and we have an

1 actuarial calculation of this, and it had an
2 increase from 50 million to 59 million, and our
3 interest and investment gains of 20.7 million.
4 And just to give you some perception on that, in
5 fiscal year '23 we had 13.6 million, but in
6 fiscal year '22 we actually had an investment
7 loss of 8.8 million. So of the 20.7 million,
8 8 million is actually interest earned, and when
9 we have unrealized gain we have to market our
10 investment on 9/30 and that is 12 million. This
11 is just a five-year look of governmental general
12 fund and debt service, tax revenue and expenses.
13 You'll see a slight dip in '21 again, that's
14 COVID related, and then overall you'll see just a
15 general uptick. You might notice that the
16 revenue taxes, which is the lighter shade of
17 blue, is often less than the darker shade, which
18 is our signatures, that's because each year when
19 we have additional fund balance, we generally
20 budget to use that up and not to just increase
21 our fund balance.

22 Utility revenue and expenses going from five
23 years ago from around 150 million up to this year
24 of 200 million. And you'll actually see between
25 '23 and '24 pretty much basically the same slight

1 increase. Total assets from the government side,
2 958 million, the largest portion of that being
3 infrastructure, which is our bridges, roads and
4 our water drainage structures. And utility
5 operations total 304 million, which their
6 largest portion is plants and systems, things
7 providing a service. Outstanding debt, 616
8 million on the government side, and on the
9 utility side 139 million.

10 And then a look at our credit ratings with a
11 scale of Triple A being the best to D being the
12 last, we are solid As, and we are considered good
13 investment grade credit. Then who are the users
14 and what do we do with this financial report. We
15 will report to the State of Florida Auditor
16 General, Department of Financial Services,
17 Department of Revenue, we will also report to the
18 SEC and EMMA, banking agencies, insurance, bond
19 holders, investments, as well as it will be
20 posted on our website for taxpayers and utility
21 customers.

22 And then just looking forward at our current
23 year, just a reminder for our 2025 budget, we did
24 set a millage rate of 13.083 mills, just slightly
25 up from our 24 millage of 12.95 mills. Revenues

1 total 212 million, expenditure is 218 million,
2 and then debt service we budgeted debt service
3 millage of 1.99, our bond requirement is 1.1, so
4 we are budgeting to cover that.

5 And at this time I'm call up Brian and
6 Justin.

7 MR. LIFFICK: Hello, Board members, I'm
8 excited to be here today to discuss our audit. I
9 know Susan got to talk about the fun stuff, the
10 number side of things, but I'll be going through
11 our required communication items as your external
12 auditors. So here's our agenda for today, much
13 of those items are required communication, I'll
14 finish off with some of our financial reporting
15 changes to kind of be on the lookout for future
16 periods, but first I'll just go through our
17 client service team.

18 As Susan mentioned myself, I'm Brian
19 Liffick, your engagement partner overseeing all
20 of our services we provide for the District.
21 Also with me here today, Justin Connolly, who's
22 sitting there next to me, he was our manager,
23 kind of doing all the hard work, all the heavy
24 lifting throughout the engagement. Additionally,
25 we have Lauren Strobe, a second partner reviewer.

1 You know, it's often very important to have a
2 second set of eyes internally on our end to just
3 make sure that the quality is there. And then
4 moving on, our results as Stephanie had
5 mentioned, the good clean audit opinion, we call
6 it an unmodified opinion, but it is for the year
7 ended September 30, 2024. We did issue that a
8 couple -- or a week ago that it was done in
9 accordance with generally accepted auditing
10 standards, as well as government auditing
11 standards. Additionally, in the financial
12 statement packet we do include the report on
13 compliance with local government investment
14 policies as required by the State, as well as the
15 bond trust and venture compliance and the Florida
16 Auditor General Management Letter. As it
17 pertains to internal control documentation, we do
18 look over that internal control documentation
19 ensuring that we're understanding that as a basis
20 for our auditing procedures, how we're going to
21 attest to balances throughout the year. We do
22 not express an opinion on that information on the
23 effectiveness of the internal controls; however,
24 if we do become aware of any weaknesses that
25 would be beneficial, we do communicate those.

1 Here are the definitions of the most
2 significant type of deficiencies in internal
3 control. I'm happy to announce that there were
4 no significant deficiencies or material
5 weaknesses as a result of our procedures.
6 Additionally, last year we did have a couple
7 management letter comments related to best
8 practices, and those were all conquered by the
9 team and appropriately implemented, so hats off
10 to them. Corrected or uncorrected misstatements,
11 we had no uncorrected or corrected misstatements
12 as a result of our procedures, so the financial
13 statement numbers you have were all a result of
14 appropriate accounting on the team's side.

15 Moving into our qualitative aspects of
16 accounting practices, the financial statements do
17 have within them significant accounting policies,
18 those are disclosed in Note 1 of the financial
19 statements, and then there were no new accounting
20 policies adopted during the year. There was one
21 new GASB Standard, which is your authoritative
22 guidance for financial statements, but it dealt
23 with corrections and errors and restatements,
24 which there were none this year. Related party
25 transactions and relationships, as part of our

1 audit we do evaluate the identification of the
2 accounting for and then disclosure of any related
3 party transactions. You'll see that disclosed
4 within the financial statements in the -- eight
5 there we -- on the left side you'll see our
6 bullets of what we do related to those related
7 parties, but there was nothing to note that was
8 inaccurate or in noncompliance. Significant and
9 unusual transactions, we did not note any
10 transactions that lacked authoritative guidance.
11 All significant transactions were included in the
12 proper accounting period, and we noted no
13 significant, unusual transactions. As was
14 mentioned, there was a \$26 million transfer that
15 was in a significant amount, but nothing unusual
16 about that transaction, and it was all accounted
17 for appropriately.

18 Moving onto significant estimates, most
19 financial statements have significant estimates.
20 Here within the bullets points you'll see the
21 most significant estimates that impact the
22 District's financial statements being
23 depreciated the capital assets, the option
24 value of fuel derivatives, fair value of the
25 assets and the investments, and self-insurance,

1 and then the defined benefit plan, pension plan,
2 OPEB, liabilities, deferred inflows and outflows.
3 We do evaluate the key factors and assumptions
4 used to develop those estimates, and we concluded
5 that those were reasonable estimates.

6 As far as the financial statement
7 disclosures, here you'll see the financial
8 statements were very neutral, consistent, and
9 clear. We had no pronouncements to implement or
10 change any of the disclosures. I do bring
11 attention to the most significant -- or the most
12 sensitive disclosure that Note 8 has the related
13 party transactions that really houses some of
14 those unique transactions and discloses those
15 appropriately.

16 As far as independence considerations, you
17 do want to make sure your external auditors do
18 maintain their independence. Here on the left
19 you'll see we do provide assistance with
20 preparing and tracking the subscription based
21 information technology agreements and leases.
22 Those were two recent accounting standards within
23 the past two years, so we have our advisory team
24 helping the team categorize those and report that
25 information, but ultimately management does

1 maintain the responsibility for that information,
2 reviews it; therefore, we do meet the full
3 responsibilities to maintain our independence.

4 Our other required communications,
5 difficulties or disagreements with management,
6 I'm happy to say that Susan, Heidi and the team
7 are very forthcoming, and all information that we
8 needed throughout the audit was there and at our
9 fingertips, so kudos to them. So there were no
10 difficulties or disagreements as a result of our
11 audit procedures.

12 Other consultations, there were no
13 difficulties or contentious items that we needed
14 to consult outside of our engagement team. And
15 then management representations, we do obtain a
16 management representation letter at the end of
17 the audit. That was signed in accordance with
18 the financial statement date there.

19 And then moving on, management
20 consultations, there were no -- if management
21 were to go to an outside accounting firm to seek
22 their second opinion on anything, we did inquire
23 to that, and there were no such second opinions
24 or management consultations.

25 Other findings or issues, there were nothing

1 outside of the normal course of business that was
2 discussed that needed to be brought up today as
3 far as any findings or issues. Fraud or illegal
4 acts, there were no fraud, illegal acts or
5 violations of laws of the Florida Regulations
6 noted in our procedures. And then finally there
7 were no events or conditions that indicate a
8 substantial doubt about the District's ability as
9 a growing concern. Other matters, required
10 self-linear information, the financial statements
11 do contain the management discussion an analysis,
12 as well as the information at the back of the
13 financial statements that are required to
14 supplement any information as required by GASB.
15 That information we do have a separate opinion on
16 in relation to our normal audit opinion, we do
17 not express on or provide any assurance of the
18 information; however, we do agree that
19 information back to the financial statements, and
20 that is standard practice related to those
21 required supplementary information pieces.

22 And then finally, the last item up here
23 today are the financial reporting changes. On
24 the horizon we do have four new GASB standards
25 that have been issued to this point. A couple of

1 these will not have really that much of an impact
2 for the District, that being compensated
3 absences, certain risk disclosures, and those are
4 going to be next year, so we'll be just
5 discussing with management making sure that
6 they've conquered those and are comfortable with
7 any changes to the numbers. GASB 103 will be in
8 2026, that will have some changes, more to the
9 presentation of the financial statements, so more
10 to come on that one as we work through with
11 management, but just putting that on the radar
12 that that one may change some of the items in
13 management discussion and analysis sections as
14 well as other notes.

15 And then finally, disclosures on certain
16 capital assets, another one that will be due in
17 2026, more to come on that one as we discuss with
18 management, but don't anticipate very many
19 changes as far as the numbers are concerned.

20 And with that, I will turn it back over.
21 Appreciate being here with you all today.

22 MS. HIGGENBOTHAM: Thank you. Any questions
23 for Brian or myself?

24 MS. CHAIRWOMAN: Any questions? Seeing
25 none, thank you, CFO Higgenbotham, appreciate it.

1 Thank you Mr. Liffick. Did I say it correctly?

2 MR. LIFFICK: Yes, yes, ma'am.

3 MS. CHAIRWOMAN: Thank you very much, sir.
4 Do we have a motion to accept the audit?

5 MR. AUNGST: So moved.

6 MS. CHAIRMAN: Second?

7 MS. ZIEGLER: Second.

8 MS. CHAIRMAN: Discussion? All in favor,
9 aye.

10 THE BOARD: Aye.

11 MS. CHAIRWOMAN: Any opposed? All right.
12 It's accepted. I think we are concluded with
13 business. Ms. Kopelousos, yes? All right. I
14 would normally adjourn. I'm not familiar with
15 this Board, so I'm going to look to the general
16 counsel. Do you have a rule that requires a
17 motion to adjourn?

18 MR. PAYNE: There is no rule. You can do it
19 by --

20 MS. CHAIRWOMAN: All right. So we will
21 stand adjourned then. Thank you.

22 (The meeting concluded at 11:09 a.m.)
23
24
25

C E R T I F I C A T E

STATE OF FLORIDA
COUNTY OF ORANGE

I, JOET L. HAWKINS, Florida Professional
Reporter, Notary Public, State of Florida, certify
that I was authorized to and did stenographically
report the foregoing proceedings and that the
transcript is a true and complete record of my
stenographic notes.

DATED this 23rd day of March, 2025.

A handwritten signature in black ink that reads "Joet L. Hawkins". The signature is written in a cursive, slightly stylized font. The first name "Joet" is written with a large, looped 'J' and the last name "Hawkins" is written in a more standard cursive script.

Joet L. Hawkins, FPR

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