

*Tohoqua Community
Development District*

Agenda

March 4, 2020

AGENDA

Tohoqua

Community Development District

219 East Livingston Street, Orlando, Florida 32801

Phone: 407-841-5524 – Fax: 407-839-1526

February 26, 2020

**Board of Supervisors
Tohoqua Community
Development District**

Dear Board Members:

The regular meeting of the Board of Supervisors of Tohoqua Community Development District will be held **Wednesday, March 4, 2020 at 9:00 AM at the Hart Memorial Central Library, Room 120, 211 East Dakin Ave, Kissimmee, Florida 34741. PLEASE NOTE THE LOCATION OF THE MEETING.** Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Organizational Matters
 - A. Administration of Oaths of Office of Newly Elected Supervisors
 - B. Consideration of Resolution 2020-01 Canvassing and Certifying the Results of the Landowners' Election
 - C. Election of Officers
 - D. Consideration of Resolution 2020-02 Electing Officers
4. Approval of Minutes of the August 7, 2019 Board of Supervisors Meeting and Acceptance of Minutes of the November 5, 2019 Landowners' Meeting
5. Consideration of Resolution 2020-03 Establishing State Board of Administration Accounts
6. Consideration of Termination of Amenities Management Agreement with Artemis Lifestyles, Inc.
7. Consideration of Approval of Amenity Facilities Management Agreement with Community Association and Lifestyle Management, LLC
8. Ratification of Agreement with Grau & Associates to Provide Auditing Services for Fiscal Year 2019
9. Staff Reports
 - A. Attorney
 - i. Update on Auditing Requirements
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
10. Other Business
11. Supervisors Requests
12. Adjournment

The second order of business is the Public Comment Period where the public has an opportunity to be heard on propositions coming before the Board as reflected on the agenda, and any other items.

The third order of business is organizational matters. Section A is administration of oaths of office of newly elected supervisors. Section B is consideration of Resolution 2020-01 canvassing and certifying the results of the Landowners' election. A copy of the resolution is enclosed for your review. Section C is election of officers. Section D is consideration of Resolution 2020-02 electing officers. A copy of the resolution is enclosed for your review.

The fourth order of business is the approval of the minutes of the August 7, 2019 Board of Supervisors meeting, and acceptance of minutes of the November 5, 2019 Landowners' meeting. The minutes are enclosed for your review.

The fifth order of business is consideration of Resolution 2020-03 establishing state board of administration accounts. A copy of the resolution is enclosed for your review.

The sixth order of business is consideration of termination of amenities management agreement with Artemis Lifestyles, Inc. There is no back-up.

The seventh order of business is consideration of approval of Amenity Facilities Management Agreement with Community Association and Lifestyle Management, LLC. A copy of the agreement is enclosed for your review.

The eighth order of business is ratification of agreement with Grau & Associates to provide auditing services for Fiscal Year 2019. A copy of the agreement is enclosed for your review.

The ninth order of business is Staff Reports. Section B is Attorney's report. Section 1 is an update on auditing requirements. Section C is the District Manager's Report. Section 1 includes approval of the check register being presented. Section 2 includes the balance sheet and income statement for review.

The balance of the agenda will be discussed at the meeting. In the meantime, if you should have any questions, please contact me.

Sincerely,



George S. Flint
District Manager

CC: Jan A. Carpenter, District Counsel
Eric Warren, District Engineer
Mike Williams, Bond Counsel
Brett Sealy, Underwriter
Darrin Mossing, GMS

Enclosures

SECTION III

SECTION B

RESOLUTION 2020-01

A RESOLUTION CANVASSING AND CERTIFYING THE RESULTS OF THE LANDOWNERS' ELECTION OF THE TOHOQUA COMMUNITY DEVELOPMENT DISTRICT HELD PURSUANT TO SECTION 190.006(2), FLORIDA STATUTES

WHEREAS, pursuant to Section 190.006(2), Florida Statute, a landowners' meeting is required to be held within 90 days of the District's creation and every two years following the creation of a Community Development District for the purpose of electing three (3) supervisors for the District; and

WHEREAS, following proper notice of once a week for 2 consecutive weeks in a newspaper of general circulation in the area of the District, the last day of such publication to be not fewer than 14 days or more than 28 days before the date of the election, such landowners' meeting was held on **November 5, 2019**, at which the below-recited persons were duly elected by virtue of the votes cast in their respective favor; and

WHEREAS, the Board of Supervisors by means of this Resolution desire to canvas the votes and declare and certify the results of said election;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE TOHOQUA COMMUNITY DEVELOPMENT DISTRICT:

1. The following persons are found, certified, and declared to have been duly elected as Supervisors of and for the District, having been elected by the votes cast in their favor as follows:

<u>Supervisor</u>	<u># of Votes</u>	<u>Terms</u>
<u>James Dowd</u>	<u>912</u>	4-Year Term
<u>Jason Good</u>	<u>912</u>	4-Year Term
<u>David Hulme</u>	<u>908</u>	2-Year Term

2. The terms of office shall commence immediately upon the adoption of this Resolution:

Adopted this 4th day of March, 2020.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION D

RESOLUTION 2020-02

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
TOHOQUA COMMUNITY DEVELOPMENT DISTRICT
ELECTING THE OFFICERS OF THE DISTRICT AND
PROVIDING FOR AN EFFECTIVE DATE**

WHEREAS, the Tohoqua Community Development District (the “District”) is a local unit of special purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors of the District (“Board”) desires to elect the Officers of the District.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF
SUPERVISORS OF THE TOHOQUA COMMUNITY
DEVELOPMENT DISTRICT:**

Section 1. _____ is elected Chairman.

Section 2. _____ is elected Vice-Chairman.

Section 3. _____ is elected Secretary.

Section 4. _____ is elected Assistant Secretary.
_____ is elected Assistant Secretary.
_____ is elected Assistant Secretary.
_____ is elected Assistant Secretary.

Section 5. _____ is elected Treasurer.

Section 6. _____ is elected Assistant Treasurer.

Section 7. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 4th day of March, 2020.

ATTEST:

**TOHOQUA COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson/Vice-Chairperson

SECTION IV

MINUTES OF MEETING
TOHOQUA
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Tohoqua Community Development District was held on Wednesday, August 7, 2019 at 9:00 a.m., at the West Osceola Branch Library, 305 Campus Street, Kissimmee, FL.

Present and constituting a quorum were:

Andre Vidrine	Chairman
Marcus Hooker	Vice Chairman
James Dowd	Assistant Secretary
Jason Good	Assistant Secretary
Chuck Bell	Assistant Secretary

Also present were:

George Flint	District Manager
Andrew d'Adesky	District Counsel
Alan Scheerer	Field Manager

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint called the meeting to order at 9:00 a.m. and called the roll. A quorum was present.

SECOND ORDER OF BUSINESS

Public Comment Period

Mr. Flint: Only Board Members and staff were present.

THIRD ORDER OF BUSINESS

**Approval of Minutes of the June 5, 2019
Board of Supervisors Meeting**

Mr. Flint: Did the Board have any comments or corrections to the June 5, 2019 minutes?

Mr. Vidrine: No.

Mr. Flint: If not, we need a motion to approve the minutes.

On MOTION by Mr. Vidrine seconded by Mr. Good with all in favor the minutes of the June 5, 2019 Board of Supervisors meeting were approved, as presented.

FOURTH ORDER OF BUSINESS

Public Hearing

Mr. Flint: The Board previously approved a Proposed Budget and set today as the public hearing.

Mr. Bell joined the meeting.

Mr. Flint: I will open the public hearing and note for the record that only Board Members and staff were present.

A. Consideration of Resolution 2019-05 Adopting the Fiscal Year 2020 Budget and Relating to the Annual Appropriations

Mr. Flint: Resolution 2019-05 adopts the Fiscal Year 2020 budget, which starts on October 1st. Exhibit A to the resolution is the Proposed Budget. It represents a build-out budget, indicates the on-roll assessments and direct assessments for prorated administrative costs and the balance being from developer contributions to the extent expenses are incurred. The on-roll assessments will generate \$228,349. Based on the information the Property Appraiser provided, there are 329 developed units or platted lots. Are there any questions on the resolution or the budget?

Mr. Vidrine: Give me one second.

Mr. Flint: It's similar to the current year's adopted budget and offset by the on-roll and administrative direct billed assessments. The difference would be developer contributions, as shown at the top of Page 1, to the extent its needed. For example, we have \$350,000 in here for landscape maintenance, which is actually the build-out number. The actual number is going to be lower than that.

Mr. Vidrine: Okay. We've gone through this before.

Mr. Flint: We are projecting about \$105,000 in landscape maintenance costs. As new areas come in, the contract will be amended.

Mr. Vidrine: Okay. It should be completed by that timeframe so that makes sense.

Mr. Flint: That gives the Board flexibility. The Board can amend this budget at any time during the year, as long as you are not increasing the per unit assessments.

Mr. Vidrine: Okay.

Mr. Flint: If there are no other questions or discussion, we need a motion to adopt Resolution 2019-05.

On MOTION by Mr. Vidrine seconded by Mr. Bell with all in favor Resolution 2019-05 Adopting the Fiscal Year 2020 Budget, was approved.

B. Consideration of Resolution 2019-06 Imposing Special Assessments and Certifying an Assessment Roll

Ms. Burns: As part of the public hearing, you have Resolution 2019-06, which imposes the operation and maintenance (O&M) assessments associated with the budget you just adopted. There are two exhibits attached to this resolution, one is the budget you just approved and the other is the Assessment Roll, which lists all of the properties with the proposed assessment amounts. So, it's really just imposing the assessments associated with the budget you just approved.

Mr. Vidrine: Which is very similar to last year's budget. There has been no movement at all.

Mr. Flint: Correct. Are there any questions on the resolution?

Mr. Vidrine: I don't have any.

Mr. Flint: If not, we need a motion to adopt Resolution 2019-06.

On MOTION by Mr. Vidrine seconded by Mr. Good with all in favor Resolution 2019-06 Imposing Special Assessments and Certifying an Assessment Roll, was approved.

Mr. Flint: We will close the public hearing.

FIFTH ORDER OF BUSINESS

**Review and Acceptance of Fiscal Year
2018 Audit Report**

Mr. Flint: I provided a copy of the audit, which was prepared by Grau & Associates as the District's independent auditor. The CDD as a governmental entity is required to have an annual independent audit performed. In the Report to Management on Page 27, there were no current findings or recommendations. They also found that they complied with all of the

provisions of the Auditor General that they are required to review. So, it is a clean audit. If you have any questions, we can discuss those. If not, I would ask for a motion to accept the audit.

On MOTION by Mr. Vidrine seconded by Mr. Hooker with all in favor accepting the Fiscal Year 2018 Audit Report and transmitting it to the State of Florida was approved.

SIXTH ORDER OF BUSINESS

Consideration of Proposal from VGlobal Tech Regarding ADA Website Compliance

Mr. Flint: This is a proposal from VGlobal Tech for the Americans with Disabilities Act (ADA) website compliance. I'm not sure if you discussed this previously, but over the last year to a year-and-a-half, there have been a number of lawsuits filed against government entities including special districts and some private entities, claiming that websites were not ADA compliant. As a result, CDDs are required to have websites by State law. The State law also specifies what has to be on the website. So, we don't have the option of just shutting it down. In order to be compliant with the ADA law to avoid a lawsuit, we basically need to modify the website to bring it into compliance. We met with several companies that provide these services and this was the most cost effective approach. We have been using them for other Districts. I think Andrew will confirm that any Districts that are not managed by us, would use some other companies that have significantly higher costs.

Mr. d'Adesky: It's a higher cost because they are as capable as Government Management Services (GMS) to do some of the things that they can do, so they are paying much more than is offered in this proposal. Another important fact is there's one company that insures CDD and they are requiring that we take some sort of action, which is to engage them by a certain timeframe. So, we have to engage them shortly to at least start the process. Not necessarily to finish it, but just to get the process moving to show that we are taking some action to remediate our website.

Mr. Flint: There's one insurer that insures all 300 CDDs. They have been very active in this. They insure all 18 CDDs that were named in one lawsuit. They basically indicated that if CDDs don't make proactive attempts to bring their website into compliance, they will not be able to underwrite any lawsuit filed regarding the website. So, this is really something that I don't think the Board has a lot of discretion over. We think this is the most cost effective approach to it

and recommend that you just approve the first year, one time website conversion compliance of \$1,750 and then we will bring back any other tasks that might be necessary going forward to keep it in compliance.

Mr. Vidrine: It's important.

Mr. Flint: Are there any questions on the proposal? If not, we need a motion to approve it.

On MOTION by Mr. Vidrine seconded by Mr. Good with all in favor the proposal from VGlobalTech for ADA Website Compliance Services in a one-time amount of \$1,750 was approved.

SEVENTH ORDER OF BUSINESS

Discussion of Turnover of Ponds 4 & 5 for Landscape Maintenance

Mr. Scheerer: Included in your agenda package is a proposal from Earth Tec to provide landscape maintenance of Ponds 4 and 5. There is a map in the agenda that shows exactly where that is. Pond 5 is the Amenity Center pond and Pond 4 is directly to the east. They mowed it because it was getting out of hand. What we would like for the Board to consider today is the approval of this proposal from Earth Tec to begin regular maintenance.

Mr. d'Adesky: Andre, I think we already transferred over those two ponds. Have we not?

Mr. Vidrine: Do you mean transferred to the CDD?

Mr. d'Adesky: Yes.

Mr. Vidrine: I need to confirm that.

Mr. d'Adesky: Please do because we have to make sure that if we haven't gotten them before we start mowing them that we transfer them over.

Mr. Vidrine: The community is still under construction right now. So, I'm not sure they would've done that just yet.

Mr. d'Adesky: We can't mow it until its ours.

Mr. Vidrine: Absolutely.

Mr. Scheerer: Is there a timeframe on when you think those will be transferred over?

Mr. Vidrine: Doesn't this require a public hearing?

Mr. Flint: No. You can make a motion today to authorize the Chair to sign whatever documents are necessary to effectuate the conveyance.

Mr. Vidrine: Bonds have to be completed, 100%, don't they?

Mr. Hooker: No.

Mr. Vidrine: The holdup is a final water management permit closeout.

Mr. d'Adesky: We can take the property before water management.

Mr. Vidrine: That's the only thing holding it up.

Mr. Hooker: You can transfer the permit over to the CDD.

Mr. Scheerer: They are getting out of control right now.

Mr. Vidrine: I had them mow it.

Mr. d'Adesky: We can take the underlying property, understanding that the permit is going to follow shortly.

Mr. Hooker: I think we were under the assumption that we needed to have it all certified.

Mr. Vidrine: I thought we were going to bid it out.

Mr. Flint: If its substantially complete with the exception of the COC, we can take it subject to that.

Mr. Vidrine: That's what it is.

Mr. Hooker: We don't have the final certificate.

Mr. Flint: We can take it subject to that.

Mr. d'Adesky: I will add that in as a condition saying that its substantially completed. We still expect to go through that process.

Mr. Hooker: We can start maintaining it.

Mr. Dowd: Are you transferring the lands or just the maintenance?

Mr. d'Adesky: We need to have the underlying land in order to maintain it. The CDD as a public entity can't maintain private land.

Mr. Vidrine: I understand.

Mr. Hooker: What you are talking about is transferring it through the Water Management District. Right, for operation and maintenance (O&M)?

Mr. Vidrine: I thought we had to have all of the appropriate approvals final with the permitting of the pond before they took it.

Mr. Flint: If everything is done except for that final certification, I think we are okay.

Mr. Hooker: It's not done because its tied in with the parking lot of the building.

Mr. d'Adesky: Which makes sense from a permit standpoint, but from a District standpoint and maintenance, we can still take that discrete part of the construction because its physically complete.

Mr. Hooker: It can be transferred then.

Mr. Flint: The Board make a motion to delegate authority to the Chair.

Mr. d'Adesky: To execute any conveyance documents necessary to effectuate the transfer of Ponds 4 and 5 to the CDD.

On MOTION by Mr. Vidrine seconded by Mr. Hooker with all in favor the authorization for the Chairman to execute any conveyance documents necessary to effectuate the transfer of Ponds 4 and 5 to the CDD was approved.

Mr. d'Adesky: Is the second motion approval of the contract?

Mr. Scheerer: Just an addendum.

Mr. Flint: An addendum to add Ponds 4 and 5 for landscape maintenance, subject to the conveyance.

On MOTION by Mr. Vidrine seconded by Mr. Hooker with all in favor the addendum from Earth Tec to add Ponds 4 and 5 for landscape maintenance in the amount of \$8,400, was approved.

EIGHTH ORDER OF BUSINESS

Ratification of Agreement between the Tohoqua CDD and Artemis Lifestyles for the Provision of Amenity Management Services

Mr. Flint: The Board approved this agreement in substantial form and the Chair executed it. This dragged out longer than it needed to be, but I think we are finally at a point where the Board can ratify the final agreement, with the exception of Attachment E, which are the costs that is on the last page of the agreement. This table provided by Artemis Lifestyles actually has 100% of the admin person being funded by the District. In talking with the Chairman prior to the meeting, we believe a 70/30 split between the CDD and the HOA is more appropriate. So, my recommendation would be to ratify this agreement subject to Attachment E being adjusted to reflect a 70/30 proration between the CDD and HOA.

Mr. Vidrine: I agree.

Mr. Flint: Is there any discussion?

Mr. Dowd: Is 70% the responsibility of the CDD or HOA?

Mr. Flint: 70% is the CDD's portion. This agreement can be amended if we monitor the services that are being provided and it looks like they are spending more time on the ARC enforcement than they are on CDD business.

Mr. Dowd: Yes sir.

Mr. Flint: If there's no discussion, a motion to ratify the agreement with the modifications to Attachment E as discussed would be in order.

On MOTION by Mr. Vidrine seconded by Mr. Dowd with all in favor the Agreement between the Tohoqua CDD and Artemis Lifestyles for the Provision of Amenity Management Services was ratified, subject to the adjustment to Attachment E as discussed.

Mr. Flint: We just have to make sure its modified.

Mr. d'Adesky: I got it.

Mr. Flint: I have Artemis' signature page. I will get your signature so we have them all on one page.

Mr. d'Adesky: Do you want a separate column for the HOA Chair?

Mr. Flint: No. This is the annual cost.

Mr. d'Adesky: I understand.

Mr. Flint: This number would just be 70%. I don't want to add the HOA in there and confuse anybody.

NINTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Flint: Andrew, do you have anything else?

Mr. d'Adesky: No.

B. Engineer

Mr. Flint: I talked with Eric Warren this morning and asked him if he would be available in the event something came up. To save the District money, he is not in attendance or on the phone. If you have any questions for the District Engineer, I can relay those and get back to you.

C. District Manager's Report

i. Approval of Check Register

Mr. Flint: I provided the Check Register from May 29, 2019 through July 29, 2019 in the amount of \$46,407.58. The detailed register is behind the summary. Are there any questions on the Check Register? If not, we need a motion to approve it.

Mr. Vidrine: I don't have any questions.

On MOTION by Mr. Vidrine seconded by Mr. Dowd with all in favor the Check Register from May 29, 2019 through July 29, 2019, was approved.

ii. Balance Sheet and Income Statement

Mr. Flint: These are unaudited through June 30th. No action is required, but if the Board has any questions, we can discuss those.

iii. Approval of Fiscal Year 2020 Meeting Schedule

Mr. Flint: The Board is required to approve an annual meeting schedule each year. We prepared one based on you meeting at 9:00 a.m. in this location on the first Wednesday with the exception of January, which falls on New Year's. So, we can either cancel the January meeting or reschedule it. My suggestion would be to eliminate the January meeting and if you need to meet, we can advertise a special meeting.

Mr. Vidrine: I agree.

Mr. d'Adesky: It is cheaper to do it this way because you only have to run one advertisement.

Mr. Flint: To the extent you don't need to meet, we can cancel these, but at least you have the option. So, if the Board is okay with those dates and continuing to meet here at 9:00 a.m., we need a motion to approve the meeting schedule.

On MOTION by Mr. Vidrine seconded by Mr. Good with all in favor the Fiscal Year 2019 meeting schedule was approved, as amended.

iv. Designation of November 5, 2019 as Landowners' Meeting Date

Mr. Flint: The District is required to hold a landowner's election every two years. It must be on the first Tuesday in November. After that, it can be at any time in November. We are suggesting November 5th at 9:00 a.m. in this location. It's a landowner's election, not a Board meeting so only landowner representatives would need to be present or they can designate a proxyholder to attend on their behalf. We will get with the landowners prior to that meeting and provide the proxy and ballot. You will see a sample agenda in the form of a proxy in your agenda package. The landowners would just need to either be in attendance or designate someone who could be in attendance on their behalf to cast the votes.

Mr. Vidrine: The person that is elected to be here, has to be relative to any organization?

Mr. Flint: It can be anyone.

Mr. Flint: The votes are based on one acre or part of an acre. So, if you own 100 acres, you have 100 votes. If you own 100 lots, you have 100 votes. Anyone who is a landowner within the District is able to attend if necessary. There is an advertisement that goes in the newspaper. Otherwise, unless someone read this agenda or saw the advertisement in the paper, you probably wouldn't notice there's a landowner's meeting. If there are no questions, we need a motion to designate November 5th as a landowner meeting date.

On MOTION by Mr. Vidrine seconded by Mr. Bell with all in favor designating November 5, 2019 as the Landowners' Meeting date, was approved.

TENTH ORDER OF BUSINESS

Other Business

Mr. Flint: Was there any other business that was not on the agenda that the Board wanted to discuss?

Mr. Vidrine: I didn't have anything.

ELEVENTH ORDER OF BUSINESS

Supervisors Requests

There being none, the next item followed.

TWELFTH ORDER OF BUSINESS

Adjournment

Mr. Flint: If there's nothing further, we need a motion to adjourn.

On MOTION by Mr. Vidrine seconded by Mr. Hooker with all in favor the meeting was adjourned.

Secretary / Assistant Secretary

Chairman / Vice Chairman

MINUTES OF MEETING
TOHOQUA
COMMUNITY DEVELOPMENT DISTRICT

The Landowners' Meeting of the Tohoqua Community Development District was held on Tuesday, November 5, 2019 at 9:00 a.m. at the West Osceola Branch Library, 305 Campus Street, Kissimmee, FL.

Present were:

Andre Vidrine
David Hulme
George Flint

FIRST ORDER OF BUSINESS

**Determination of Voting Units
Represented**

Mr. Flint: We have 910 votes.

SECOND ORDER OF BUSINESS

Call to Order

Mr. Flint called the Landowners' meeting to order at 9:00 a.m. and stated two Landowners' representing Tohoqua Development Group, LLC., Tohoqua Development Group 2, LLC., Neptune Road Investments, LLC. And Mattamy Orlando, LLC. were present.

THIRD ORDER OF BUSINESS

**Election of Chairman for the Purpose of
Conducting the Landowners' Meeting**

Mr. Flint: Will you designate me as Chairman for the purpose of conducting the Landowners' Meeting?

Mr. Vidrine: Yes.

On MOTION by Mr. Vidrine seconded by Mr. Hulme with all in favor electing George Flint as Chairman for the purpose of conducting the Landowners' Election was approved.

FOURTH ORDER OF BUSINESS

Nominations for the Position of Supervisor

Mr. Flint: The Landowner representatives provided me with their ballots. The nominations are for James Dowd, Jason Good and David Hulme. Are there any other nominations at this time? Hearing no further nominations, we will close nominations.

FIFTH ORDER OF BUSINESS

Casting of Ballots

Mr. Flint: I received ballots from the Landowner representatives. Mattamy Orlando, LLC. cast 328 votes for Mr. Good, 328 votes for Mr. Dowd and 327 votes for Mr. Hulme. Tohoqua Development Group, LLC. cast 5 votes for Mr. Dowd, 5 votes for Mr. Good and 4 votes for Mr. Hulme. Tohoqua Development Group 2, LLC. cast 45 votes for Mr. Dowd, 45 votes for Mr. Good and 44 votes for Mr. Hulme. Neptune Road Investments, LLC. cast 534 votes for Mr. Dowd, 534 votes for Mr. Good and 533 votes for Mr. Hulme.

SIXTH ORDER OF BUSINESS

Ballot Tabulation

Mr. Flint: As a result, we have 912 votes for Mr. Good, 912 votes for Mr. Dowd and 908 votes for Mr. Hulme.

SEVENTH ORDER OF BUSINESS

Landowners' Questions and Comments

Mr. Flint: Are there any questions from the Landowners? Hearing none,

EIGHTH ORDER OF BUSINESS

Adjournment

The meeting was adjourned at 9:04 a.m.

SECTION V

RESOLUTION 2020-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TOHOQUA COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING THE DISTRICT MANAGER TO ESTABLISH AN ACCOUNT WITH THE STATE BOARD OF ADMINISTRATION; APPOINTING THE DISTRICT MANAGER AS ITS LEGAL REPRESENTATIVE WITH RESPECT TO SAID ACCOUNT(S) AND PROVIDING FOR THE DURATION OF SAID AUTHORIZATION

WHEREAS, the Tohoqua Community Development District (the "District") is a local unit of special purpose government created and existing under Chapter 190, Florida Statutes; and

WHEREAS, the District finds that from time to time has funds on hand in excess of current needs; and

WHEREAS, it is in the best interest District and its landowners that said excess funds be invested to return the highest yield consistent with proper safeguards and the Districts currently adopted policies regarding the deposit of public funds.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE TOHOQUA COMMUNITY DEVELOPMENT DISTRICT:

1. That the District Manager, Governmental Management Services-Central Florida, LLC, ("GMS") and its designee, as legal representative(s) of the District is hereby authorized to act as the administrator(s) for funds held at the State Board of Administration.
2. The District Manager and/or its designee shall have the authority to establish an account(s) on behalf of the District with the State Board of Administration, withdraw funds from or transmit funds to said account(s) at the State Board of Administration, establish funds transfer instructions, name designee(s), and initiate changes to this information via the Investment Pool Input Document.
3. That this authorization shall be continuing in nature until revoked by District or until a new legal representative is appointed.

THIS RESOLUTION INTRODUCED AND ADOPTED by the District at its regularly scheduled meeting this 4th of March, 2020.

ATTEST:

**TOHOQUA COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION VII

Community Association and Lifestyle Management, LLC
9145 Narcoossee Road – Suite A-206 – Orlando – Florida - 32827

Amenity Management Proposal
For
Tohoqua Community Development District

Community Association and Lifestyle Management, LLC (“Manager”) is proposing to provide Amenity Management Services for Tohoqua Community Development District (“CDD”). Manager will provide the following services:

- Onsite staffing levels of one to two employees of Manager as deemed necessary.
- Schedule and conduct a wide array of special events for community residents and prospects.
- Manage and implement rules, regulations, customer service, etc. as required by both CDD and HOA documents
- Prepare monthly report for Board of Supervisors
- Manage contractors related to the CDD Amenity Center
- Established and maintain email blast system using such programs as constant contact
- Create and distribute quarterly or monthly newsletter.
- Attend and participate in monthly Board of Supervisors meetings.
- Work with District Manager in preparation of CDD Amenity and Operations budget.
- All other services as required in the final agreement between the Manager and CDD and as requested by Board of Supervisors or homeowners to ensure meets and surpasses all expectations of the community.

Proposed CDD Fees

- | | |
|-------------------------------------|-----------------------------|
| 1. Annual Administrative Fee* | \$12,000 /\$1,000 per month |
| 2. Annual Executive Director Fee* | \$24,000/\$2,000 per month |
| 3. Special Events | \$500 to \$1,500 per event |
| 4. Reasonable reimbursable expenses | |

*Subject to change each fiscal year as part of CDD annual budget process to incorporate growth of the community and service level requirements.

**Community Association and Lifestyle
Management, LLC**

**Tohoqua Community Development
District**

Darrin Mossing
President

Chairman/Vice Chairman

Date

Date

SECTION VIII



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

September 3, 2019

Board of Supervisors
Tohoqua Community Development District
c/o GMS, LLC
9145 Narcoossee Road, Suite A206
Orlando, FL 32827

We are pleased to confirm our understanding of the services we are to provide Tohoqua Community Development District, Osceola County, Florida ("the District") for the fiscal year ended September 30, 2019, with the option of three (3) additional one-year renewals. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Tohoqua Community Development District as of and for the fiscal year ended September 30, 2019, with the option of three (3) additional one-year renewals. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary comparison schedule

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards

and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Management Responsibilities

Management is responsible for the financial statements and all accompanying information as well as all representations contained therein. Further, management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. As part of the audit, we will assist with preparation of your financial statements and related notes in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management is reliable and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. As part of our engagement, we may propose standard adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of the proposed entries and the impact they have on the financial statements.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and

recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may

provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Furthermore, Grau & Associates agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Auditor acknowledges that the designated public records custodian for the District is the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Grau & Associate's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Grau & Associates, Grau & Associates shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN.

Our fee for these services will not exceed \$3,300 for the September 30, 2019 audit. The fees for fiscal years 2020, 2021, and 2022, respectively, will not exceed \$3,400, \$3,500, and \$3,600 unless there is a change in activity by the District which results in additional audit work or if Bonds are issued.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

The District may terminate this agreement, with or without consent, upon thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the date of the notice of termination subject to any offsets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2016 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Tohoqua Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,


Grau & Associates



Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Tohoqua Community Development District.

By:  _____

Title: District Manager _____

Date: 9/13/15 _____



PEER REVIEW PROGRAM

is proud to present this

Certificate of Recognition

to

Grau & Associates

For having a system of quality control for its accounting and auditing practice in effect for the year ended June 30, 2016 which has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and which was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards:

A handwritten signature in cursive script, reading "Anita Ford", written over a horizontal line.

Anita Ford, Chair
AICPA Peer Review Board
2016

SECTION IX

SECTION A

SECTION 1

20197014er

1
2 An act relating to government accountability; amending
3 s. 11.40, F.S.; specifying that the Governor, the
4 Commissioner of Education, or the designee of the
5 Governor or of the commissioner, may notify the
6 Legislative Auditing Committee of an entity's failure
7 to comply with certain auditing and financial
8 reporting requirements; amending s. 11.45, F.S.;
9 revising definitions and defining the terms "abuse,"
10 "fraud," and "waste"; excluding water management
11 districts from certain audit requirements; removing a
12 cross-reference; authorizing the Auditor General to
13 conduct audits of tourist development councils and
14 county tourism promotion agencies; revising reporting
15 requirements applicable to the Auditor General;
16 amending s. 11.47, F.S.; specifying that any person
17 who willfully fails or refuses to provide access to an
18 employee, officer, or agent of an entity under audit
19 is subject to a penalty; amending s. 28.35, F.S.;
20 revising reporting requirements applicable to the
21 Florida Clerks of Court Operations Corporation;
22 amending s. 43.16, F.S.; revising the responsibilities
23 of the Justice Administrative Commission, each state
24 attorney, each public defender, the criminal conflict
25 and civil regional counsel, the capital collateral
26 regional counsel, and the Guardian Ad Litem Program,
27 to include the establishment and maintenance of
28 certain internal controls; amending ss. 129.03,
29 129.06, and 166.241, F.S.; requiring counties and

20197014er

30 municipalities to maintain certain budget documents on
31 the entities' websites for a specified period;
32 amending s. 215.86, F.S.; revising the purposes for
33 which management systems and internal controls must be
34 established and maintained by each state agency and
35 the judicial branch; amending s. 215.97, F.S.;
36 revising certain audit threshold requirements;
37 amending s. 215.985, F.S.; revising the requirements
38 for a monthly financial statement provided by a water
39 management district; amending s. 218.31, F.S.:
40 revising the definition of the term "financial audit";
41 amending s. 218.32, F.S.; authorizing the Department
42 of Financial Services to request additional
43 information from a local governmental entity in
44 preparation of an annual report; requiring a local
45 governmental entity to respond to such requests within
46 a specified timeframe; requiring the department to
47 notify the Legislative Auditing Committee of
48 noncompliance; amending s. 218.33, F.S.; requiring
49 local governmental entities to establish and maintain
50 internal controls to achieve specified purposes;
51 amending s. 218.391, F.S.; revising membership, and
52 restrictions thereof, for an auditor selection
53 committee; prescribing requirements and procedures for
54 selecting an auditor if certain conditions exist;
55 amending s. 373.536, F.S.; deleting obsolete language;
56 requiring water management districts to maintain
57 certain budget documents on the districts' websites
58 for specified periods; amending s. 1001.42, F.S.;

20197014er

59 authorizing additional internal audits as directed by
60 the district school board; amending s. 1002.33, F.S.;
61 revising the responsibilities of the governing board
62 of a charter school to include the establishment and
63 maintenance of internal controls; amending s. 1002.37,
64 F.S.; requiring completion of an annual financial
65 audit of the Florida Virtual School; specifying audit
66 requirements; requiring an audit report to be
67 submitted to the board of trustees of the Florida
68 Virtual School and the Auditor General; deleting
69 obsolete provisions; amending s. 1010.01, F.S.;
70 requiring each school district, Florida College System
71 institution, and state university to establish and
72 maintain certain internal controls; creating ss.
73 1012.8551 and 1012.915, F.S.; specifying applicable
74 standards as to employee background screening and
75 investigations of Florida College System and State
76 University System personnel, respectively; amending s.
77 218.503, F.S.; conforming provisions and cross-
78 references to changes made by the act; providing a
79 declaration of important state interest; providing an
80 effective date.

81
82 Be It Enacted by the Legislature of the State of Florida:

83
84 Section 1. Subsection (2) of section 11.40, Florida
85 Statutes, is amended to read:

86 11.40 Legislative Auditing Committee.—

87 (2) Following notification by the Auditor General, the

20197014er

88 Department of Financial Services, ~~or~~ the Division of Bond
89 Finance of the State Board of Administration, the Governor or
90 his or her designee, or the Commissioner of Education or his or
91 her designee of the failure of a local governmental entity,
92 district school board, charter school, or charter technical
93 career center to comply with the applicable provisions within s.
94 11.45(5)-(7), s. 218.32(1), s. 218.38, or s. 218.503(3), the
95 Legislative Auditing Committee may schedule a hearing to
96 determine if the entity should be subject to further state
97 action. If the committee determines that the entity should be
98 subject to further state action, the committee shall:

99 (a) In the case of a local governmental entity or district
100 school board, direct the Department of Revenue and the
101 Department of Financial Services to withhold any funds not
102 pledged for bond debt service satisfaction which are payable to
103 such entity until the entity complies with the law. The
104 committee shall specify the date that such action must ~~shall~~
105 begin, and the directive must be received by the Department of
106 Revenue and the Department of Financial Services 30 days before
107 the date of the distribution mandated by law. The Department of
108 Revenue and the Department of Financial Services may implement
109 ~~the provisions of~~ this paragraph.

110 (b) In the case of a special district created by:

111 1. A special act, notify the President of the Senate, the
112 Speaker of the House of Representatives, the standing committees
113 of the Senate and the House of Representatives charged with
114 special district oversight as determined by the presiding
115 officers of each respective chamber, the legislators who
116 represent a portion of the geographical jurisdiction of the

20197014er

117 special district, and the Department of Economic Opportunity
118 that the special district has failed to comply with the law.
119 Upon receipt of notification, the Department of Economic
120 Opportunity shall proceed pursuant to s. 189.062 or s. 189.067.
121 If the special district remains in noncompliance after the
122 process set forth in s. 189.0651, or if a public hearing is not
123 held, the Legislative Auditing Committee may request the
124 department to proceed pursuant to s. 189.067(3).

125 2. A local ordinance, notify the chair or equivalent of the
126 local general-purpose government pursuant to s. 189.0652 and the
127 Department of Economic Opportunity that the special district has
128 failed to comply with the law. Upon receipt of notification, the
129 department shall proceed pursuant to s. 189.062 or s. 189.067.
130 If the special district remains in noncompliance after the
131 process set forth in s. 189.0652, or if a public hearing is not
132 held, the Legislative Auditing Committee may request the
133 department to proceed pursuant to s. 189.067(3).

134 3. Any manner other than a special act or local ordinance,
135 notify the Department of Economic Opportunity that the special
136 district has failed to comply with the law. Upon receipt of
137 notification, the department shall proceed pursuant to s.
138 189.062 or s. 189.067(3).

139 (c) In the case of a charter school or charter technical
140 career center, notify the appropriate sponsoring entity, which
141 may terminate the charter pursuant to ss. 1002.33 and 1002.34.

142 Section 2. Subsection (1), paragraph (j) of subsection (2),
143 paragraph (u) of subsection (3), and paragraph (i) of subsection
144 (7) of section 11.45, Florida Statutes, are amended, and
145 paragraph (x) is added to subsection (3) of that section, to

20197014er

read:

11.45 Definitions; duties; authorities; reports; rules.—

(1) DEFINITIONS.—As used in ss. 11.40-11.51, the term:

(a) "Abuse" means behavior that is deficient or improper when compared with behavior that a prudent person would consider a reasonable and necessary operational practice given the facts and circumstances. The term includes the misuse of authority or position for personal gain.

(b) ~~(a)~~ "Audit" means a financial audit, operational audit, or performance audit.

(c) ~~(b)~~ "County agency" means a board of county commissioners or other legislative and governing body of a county, however styled, including that of a consolidated or metropolitan government, a clerk of the circuit court, a separate or ex officio clerk of the county court, a sheriff, a property appraiser, a tax collector, a supervisor of elections, or any other officer in whom any portion of the fiscal duties of a body or officer expressly stated in this paragraph are the ~~above are under law~~ separately placed by law.

(d) ~~(c)~~ "Financial audit" means an examination of financial statements in order to express an opinion on the fairness with which they are presented in conformity with generally accepted accounting principles and an examination to determine whether operations are properly conducted in accordance with legal and regulatory requirements. Financial audits must be conducted in accordance with auditing standards generally accepted in the United States and government auditing standards ~~as adopted by the Board of Accountancy~~. When applicable, the scope of financial audits must ~~shall~~ encompass the additional activities

20197014er

175 necessary to establish compliance with the Single Audit Act
176 Amendments of 1996, 31 U.S.C. ss. 7501-7507, and other
177 applicable federal law.

178 (e) "Fraud" means obtaining something of value through
179 willful misrepresentation, including, but not limited to,
180 intentional misstatements or intentional omissions of amounts or
181 disclosures in financial statements to deceive users of
182 financial statements, theft of an entity's assets, bribery, or
183 the use of one's position for personal enrichment through the
184 deliberate misuse or misapplication of an organization's
185 resources.

186 (f)~~(d)~~ "Governmental entity" means a state agency, a county
187 agency, or any other entity, however styled, that independently
188 exercises any type of state or local governmental function.

189 (g)~~(e)~~ "Local governmental entity" means a county agency,
190 municipality, tourist development council, county tourism
191 promotion agency, or special district as defined in s. 189.012.
192 The term,~~but~~ does not include any housing authority established
193 under chapter 421.

194 (h)~~(f)~~ "Management letter" means a statement of the
195 auditor's comments and recommendations.

196 (i)~~(g)~~ "Operational audit" means an audit whose purpose is
197 to evaluate management's performance in establishing and
198 maintaining internal controls, including controls designed to
199 prevent and detect fraud, waste, and abuse, and in administering
200 assigned responsibilities in accordance with applicable laws,
201 administrative rules, contracts, grant agreements, and other
202 guidelines. Operational audits must be conducted in accordance
203 with government auditing standards. Such audits examine internal

20197014er

controls that are designed and placed in operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, reliability of financial records and reports, and safeguarding of assets, and identify weaknesses in those internal controls.

(j)~~(h)~~ "Performance audit" means an examination of a program, activity, or function of a governmental entity, conducted in accordance with applicable government auditing standards or auditing and evaluation standards of other appropriate authoritative bodies. The term includes an examination of issues related to:

1. Economy, efficiency, or effectiveness of the program.
2. Structure or design of the program to accomplish its goals and objectives.
3. Adequacy of the program to meet the needs identified by the Legislature or governing body.
4. Alternative methods of providing program services or products.
5. Goals, objectives, and performance measures used by the agency to monitor and report program accomplishments.
6. The accuracy or adequacy of public documents, reports, or requests prepared under the program by state agencies.
7. Compliance of the program with appropriate policies, rules, or laws.
8. Any other issues related to governmental entities as directed by the Legislative Auditing Committee.

(k)~~(i)~~ "Political subdivision" means a separate agency or unit of local government created or established by law and

20197014er

includes, but is not limited to, the following and the officers thereof: authority, board, branch, bureau, city, commission, consolidated government, county, department, district, institution, metropolitan government, municipality, office, officer, public corporation, town, or village.

(1)~~(j)~~ "State agency" means a separate agency or unit of state government created or established by law and includes, but is not limited to, the following and the officers thereof: authority, board, branch, bureau, commission, department, division, institution, office, officer, or public corporation, as the case may be, except any such agency or unit within the legislative branch of state government other than the Florida Public Service Commission.

(m) "Waste" means the act of using or expending resources unreasonably, carelessly, extravagantly, or for no useful purpose.

(2) DUTIES.—The Auditor General shall:

(j) Conduct audits of local governmental entities when determined to be necessary by the Auditor General, when directed by the Legislative Auditing Committee, or when otherwise required by law. No later than 18 months after the release of the audit report, the Auditor General shall perform such appropriate followup procedures as he or she deems necessary to determine the audited entity's progress in addressing the findings and recommendations contained within the Auditor General's previous report. The Auditor General shall notify each member of the audited entity's governing body and the Legislative Auditing Committee of the results of his or her determination. For purposes of this paragraph, local

20197014er

262 governmental entities do not include water management districts.

263
264 The Auditor General shall perform his or her duties
265 independently but under the general policies established by the
266 Legislative Auditing Committee. This subsection does not limit
267 the Auditor General's discretionary authority to conduct other
268 audits or engagements of governmental entities as authorized in
269 subsection (3).

270 (3) AUTHORITY FOR AUDITS AND OTHER ENGAGEMENTS.—The Auditor
271 General may, pursuant to his or her own authority, or at the
272 direction of the Legislative Auditing Committee, conduct audits
273 or other engagements as determined appropriate by the Auditor
274 General of:

275 (u) The Florida Virtual School ~~pursuant to s. 1002.37.~~

276 (x) Tourist development councils and county tourism
277 promotion agencies.

278 (7) AUDITOR GENERAL REPORTING REQUIREMENTS.—

279 (i) The Auditor General shall annually transmit by July 15,
280 to the President of the Senate, the Speaker of the House of
281 Representatives, and the Department of Financial Services, a
282 list of all school districts, charter schools, charter technical
283 career centers, Florida College System institutions, state
284 universities, and local governmental entities ~~water management~~
285 ~~districts~~ that have failed to comply with the transparency
286 requirements as identified in the audit reports reviewed
287 pursuant to paragraph (b) and those conducted pursuant to
288 subsection (2).

289 Section 3. Subsection (3) of section 11.47, Florida
290 Statutes, is amended to read:

20197014er

11.47 Penalties; failure to make a proper audit or examination; making a false report; failure to produce documents or information.—

(3) Any person who willfully fails or refuses to provide access to an employee, officer, or agent of an entity subject to an audit or to furnish or produce any book, record, paper, document, data, or sufficient information necessary to a proper audit or examination which the Auditor General or the Office of Program Policy Analysis and Government Accountability is by law authorized to perform ~~commits shall be guilty of~~ a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.

Section 4. Paragraph (d) of subsection (2) of section 28.35, Florida Statutes, is amended to read:

28.35 Florida Clerks of Court Operations Corporation.—

(2) The duties of the corporation shall include the following:

(d) Developing and certifying a uniform system of workload measures and applicable workload standards for court-related functions as developed by the corporation and clerk workload performance in meeting the workload performance standards. These workload measures and workload performance standards shall be designed to facilitate an objective determination of the performance of each clerk in accordance with minimum standards for fiscal management, operational efficiency, and effective collection of fines, fees, service charges, and court costs. The corporation shall develop the workload measures and workload performance standards in consultation with the Legislature. When the corporation finds a clerk has not met the workload

20197014er

performance standards, the corporation shall identify the nature of each deficiency and any corrective action recommended and taken by the affected clerk of the court. For quarterly periods ending on the last day of March, June, September, and December of each year, the corporation shall notify the Legislature of any clerk not meeting workload performance standards and provide a copy of any corrective action plans. Such notifications must be submitted no later than 45 days after the end of the preceding quarterly period. As used in this subsection, the term:

1. "Workload measures" means the measurement of the activities and frequency of the work required for the clerk to adequately perform the court-related duties of the office as defined by the membership of the Florida Clerks of Court Operations Corporation.

2. "Workload performance standards" means the standards developed to measure the timeliness and effectiveness of the activities that are accomplished by the clerk in the performance of the court-related duties of the office as defined by the membership of the Florida Clerks of Court Operations Corporation.

Section 5. Present subsections (6) and (7) of section 43.16, Florida Statutes, are renumbered as subsections (7) and (8), respectively, and a new subsection (6) is added to that section, to read:

43.16 Justice Administrative Commission; membership, powers and duties.—

(6) The commission, each state attorney, each public defender, the criminal conflict and civil regional counsel, the

20197014er

capital collateral regional counsel, and the Guardian Ad Litem
Program shall establish and maintain internal controls designed
to:

(a) Prevent and detect fraud, waste, and abuse as defined
in s. 11.45(1).

(b) Promote and encourage compliance with applicable laws,
rules, contracts, grant agreements, and best practices.

(c) Support economical and efficient operations.

(d) Ensure reliability of financial records and reports.

(e) Safeguard assets.

Section 6. Paragraph (c) of subsection (3) of section
129.03, Florida Statutes, is amended to read:

129.03 Preparation and adoption of budget.—

(3) The county budget officer, after tentatively
ascertaining the proposed fiscal policies of the board for the
next fiscal year, shall prepare and present to the board a
tentative budget for the next fiscal year for each of the funds
provided in this chapter, including all estimated receipts,
taxes to be levied, and balances expected to be brought forward
and all estimated expenditures, reserves, and balances to be
carried over at the end of the year.

(c) The board shall hold public hearings to adopt tentative
and final budgets pursuant to s. 200.065. The hearings shall be
primarily for the purpose of hearing requests and complaints
from the public regarding the budgets and the proposed tax
levies and for explaining the budget and any proposed or adopted
amendments. The tentative budget must be posted on the county's
official website at least 2 days before the public hearing to
consider such budget and must remain on the website for at least

20197014er

45 days. The final budget must be posted on the website within
30 days after adoption and must remain on the website for at
least 2 years. The tentative budgets, adopted tentative budgets,
and final budgets shall be filed in the office of the county
auditor as a public record. Sufficient reference in words and
figures to identify the particular transactions must ~~shall~~ be
made in the minutes of the board to record its actions with
reference to the budgets.

Section 7. Paragraph (f) of subsection (2) of section
129.06, Florida Statutes, is amended to read:

129.06 Execution and amendment of budget.—

(2) The board at any time within a fiscal year may amend a
budget for that year, and may within the first 60 days of a
fiscal year amend the budget for the prior fiscal year, as
follows:

(f) Unless otherwise prohibited by law, if an amendment to
a budget is required for a purpose not specifically authorized
in paragraphs (a)-(e), the amendment may be authorized by
resolution or ordinance of the board of county commissioners
adopted following a public hearing.

1. The public hearing must be advertised at least 2 days,
but not more than 5 days, before the date of the hearing. The
advertisement must appear in a newspaper of paid general
circulation and must identify the name of the taxing authority,
the date, place, and time of the hearing, and the purpose of the
hearing. The advertisement must also identify each budgetary
fund to be amended, the source of the funds, the use of the
funds, and the total amount of each fund's appropriations.

2. If the board amends the budget pursuant to this

20197014er

paragraph, the adopted amendment must be posted on the county's official website within 5 days after adoption and must remain on the website for at least 2 years.

Section 8. Subsections (3) and (5) of section 166.241, Florida Statutes, are amended to read:

166.241 Fiscal years, budgets, and budget amendments.—

(3) The tentative budget must be posted on the municipality's official website at least 2 days before the budget hearing, held pursuant to s. 200.065 or other law, to consider such budget and must remain on the website for at least 45 days. The final adopted budget must be posted on the municipality's official website within 30 days after adoption and must remain on the website for at least 2 years. If the municipality does not operate an official website, the municipality must, within a reasonable period of time as established by the county or counties in which the municipality is located, transmit the tentative budget and final budget to the manager or administrator of such county or counties who shall post the budgets on the county's website.

(5) If the governing body of a municipality amends the budget pursuant to paragraph (4)(c), the adopted amendment must be posted on the official website of the municipality within 5 days after adoption and must remain on the website for at least 2 years. If the municipality does not operate an official website, the municipality must, within a reasonable period of time as established by the county or counties in which the municipality is located, transmit the adopted amendment to the manager or administrator of such county or counties who shall post the adopted amendment on the county's website.

20197014er

Section 9. Section 215.86, Florida Statutes, is amended to read:

215.86 Management systems and controls.—Each state agency and the judicial branch as defined in s. 216.011 shall establish and maintain management systems and internal controls designed to:

(1) Prevent and detect fraud, waste, and abuse as defined in s. 11.45(1). ~~that~~

(2) Promote and encourage compliance with applicable laws, rules, contracts, and grant agreements.

(3) Support economical and ~~economic,~~ efficient, ~~and effective operations.~~

(4) Ensure reliability of financial records and reports.

(5) Safeguard ~~and safeguarding of assets. Accounting systems and procedures shall be designed to fulfill the requirements of generally accepted accounting principles.~~

Section 10. Paragraph (a) of subsection (2) of section 215.97, Florida Statutes, is amended to read:

215.97 Florida Single Audit Act.—

(2) As used in this section, the term:

(a) "Audit threshold" means the threshold amount used to determine when a state single audit or project-specific audit of a nonstate entity shall be conducted in accordance with this section. Each nonstate entity that expends a total amount of state financial assistance equal to or in excess of \$750,000 in any fiscal year of such nonstate entity shall be required to have a state single audit, or a project-specific audit, for such fiscal year in accordance with the requirements of this section. ~~Every 2 years the Auditor General,~~ After consulting with the

20197014er

Executive Office of the Governor, the Department of Financial Services, and all state awarding agencies, the Auditor General shall periodically review the threshold amount for requiring audits under this section and may recommend any appropriate statutory change to revise the threshold amount in the annual report submitted to the Legislature pursuant to s. 11.45(7)(h) ~~adjust such threshold amount consistent with the purposes of this section.~~

Section 11. Subsection (11) of section 215.985, Florida Statutes, is amended to read:

215.985 Transparency in government spending.—

(11) Each water management district shall provide a monthly financial statement in the form and manner prescribed by the Department of Financial Services to the district's its governing board and make such monthly financial statement available for public access on its website.

Section 12. Subsection (17) of section 218.31, Florida Statutes, is amended to read:

218.31 Definitions.—As used in this part, except where the context clearly indicates a different meaning:

(17) "Financial audit" means an examination of financial statements in order to express an opinion on the fairness with which they are presented in conformity with generally accepted accounting principles and an examination to determine whether operations are properly conducted in accordance with legal and regulatory requirements. Financial audits must be conducted in accordance with auditing standards generally accepted in the United States and government auditing standards ~~as adopted by the Board of Accountancy and as prescribed by rules promulgated~~

20197014er

494 ~~by the Auditor General.~~ When applicable, the scope of financial
495 audits must ~~shall~~ encompass the additional activities necessary
496 to establish compliance with the Single Audit Act Amendments of
497 1996, 31 U.S.C. ss. 7501-7507, and other applicable federal law.

498 Section 13. Subsection (2) of section 218.32, Florida
499 Statutes, is amended to read:

500 218.32 Annual financial reports; local governmental
501 entities.—

502 (2) The department shall annually by December 1 file a
503 verified report with the Governor, the Legislature, the Auditor
504 General, and the Special District Accountability Program of the
505 Department of Economic Opportunity showing the revenues, both
506 locally derived and derived from intergovernmental transfers,
507 and the expenditures of each local governmental entity, regional
508 planning council, local government finance commission, and
509 municipal power corporation that is required to submit an annual
510 financial report. In preparing the verified report, the
511 department may request additional information from the local
512 governmental entity. The information requested must be provided
513 to the department within 45 days after the request. If the local
514 governmental entity does not comply with the request, the
515 department shall notify the Legislative Auditing Committee,
516 which may take action pursuant to s. 11.40(2). The report must
517 include, but is not limited to:

518 (a) The total revenues and expenditures of each local
519 governmental entity that is a component unit included in the
520 annual financial report of the reporting entity.

521 (b) The amount of outstanding long-term debt by each local
522 governmental entity. For purposes of this paragraph, the term

20197014er

523 "long-term debt" means any agreement or series of agreements to
524 pay money, which, at inception, contemplate terms of payment
525 exceeding 1 year in duration.

526 Section 14. Present subsection (3) of section 218.33,
527 Florida Statutes, is renumbered as subsection (4), and a new
528 subsection (3) is added to that section, to read:

529 218.33 Local governmental entities; establishment of
530 uniform fiscal years and accounting practices and procedures.—

531 (3) Each local governmental entity shall establish and
532 maintain internal controls designed to:

533 (a) Prevent and detect fraud, waste, and abuse as defined
534 in s. 11.45(1).

535 (b) Promote and encourage compliance with applicable laws,
536 rules, contracts, grant agreements, and best practices.

537 (c) Support economical and efficient operations.

538 (d) Ensure reliability of financial records and reports.

539 (e) Safeguard assets.

540 Section 15. Subsections (2), (3), and (4) of section
541 218.391, Florida Statutes, are amended, and subsection (9) is
542 added to that section, to read:

543 218.391 Auditor selection procedures.—

544 (2) The governing body of a ~~charter~~ county, municipality,
545 special district, district school board, charter school, or
546 charter technical career center shall establish an auditor
547 selection ~~audit~~ committee.

548 (a) The auditor selection committee for a ~~Each noncharter~~
549 county ~~must shall establish an audit committee that,~~ at a
550 minimum, ~~shall~~ consist of each of the county officers elected
551 pursuant to the county charter or s. 1(d), Art. VIII of the

20197014er

552 State Constitution, ~~or their respective designees a designee,~~
553 and one member of the board of county commissioners or its
554 designee.

555 (b) The auditor selection committee for a municipality,
556 special district, district school board, charter school, or
557 charter technical career center must consist of at least three
558 members. One member of the auditor selection committee must be a
559 member of the governing body of an entity specified in this
560 paragraph, who shall serve as the chair of the committee.

561 (c) An employee, a chief executive officer, or a chief
562 financial officer of the county, municipality, special district,
563 district school board, charter school, or charter technical
564 career center may not serve as a member of an auditor selection
565 committee established under this subsection; however, an
566 employee, a chief executive officer, or a chief financial
567 officer of the county, municipality, special district, district
568 school board, charter school, or charter technical career center
569 may serve in an advisory capacity.

570 (d) The primary purpose of the auditor selection ~~audit~~
571 committee is to assist the governing body in selecting an
572 auditor to conduct the annual financial audit required in s.
573 218.39; however, the ~~audit~~ committee may serve other audit
574 oversight purposes as determined by the entity's governing body.
575 The public may ~~shall~~ not be excluded from the proceedings under
576 this section.

577 (3) The auditor selection ~~audit~~ committee shall:

578 (a) Establish factors to use for the evaluation of audit
579 services to be provided by a certified public accounting firm
580 duly licensed under chapter 473 and qualified to conduct audits

20197014er

581 in accordance with government auditing standards as adopted by
582 the Florida Board of Accountancy. Such factors shall include,
583 but are not limited to, ability of personnel, experience,
584 ability to furnish the required services, and such other factors
585 as may be determined by the committee to be applicable to its
586 particular requirements.

587 (b) Publicly announce requests for proposals. Public
588 announcements must include, at a minimum, a brief description of
589 the audit and indicate how interested firms can apply for
590 consideration.

591 (c) Provide interested firms with a request for proposal.
592 The request for proposal shall include information on how
593 proposals are to be evaluated and such other information the
594 committee determines is necessary for the firm to prepare a
595 proposal.

596 (d) Evaluate proposals provided by qualified firms. If
597 compensation is one of the factors established pursuant to
598 paragraph (a), it shall not be the sole or predominant factor
599 used to evaluate proposals.

600 (e) Rank and recommend in order of preference no fewer than
601 three firms deemed to be the most highly qualified to perform
602 the required services after considering the factors established
603 pursuant to paragraph (a). If fewer than three firms respond to
604 the request for proposal, the committee shall recommend such
605 firms as it deems to be the most highly qualified.

606 (4) The governing body shall inquire of qualified firms as
607 to the basis of compensation, select one of the firms
608 recommended by the auditor selection ~~audit~~ committee, and
609 negotiate a contract, using one of the following methods:

20197014er

610 (a) If compensation is not one of the factors established
611 pursuant to paragraph (3) (a) and not used to evaluate firms
612 pursuant to paragraph (3) (e), the governing body shall negotiate
613 a contract with the firm ranked first. If the governing body is
614 unable to negotiate a satisfactory contract with that firm,
615 negotiations with that firm shall be formally terminated, and
616 the governing body shall then undertake negotiations with the
617 second-ranked firm. Failing accord with the second-ranked firm,
618 negotiations shall then be terminated with that firm and
619 undertaken with the third-ranked firm. Negotiations with the
620 other ranked firms shall be undertaken in the same manner. The
621 governing body, in negotiating with firms, may reopen formal
622 negotiations with any one of the three top-ranked firms, but it
623 may not negotiate with more than one firm at a time.

624 (b) If compensation is one of the factors established
625 pursuant to paragraph (3) (a) and used in the evaluation of
626 proposals pursuant to paragraph (3) (d), the governing body shall
627 select the highest-ranked qualified firm or must document in its
628 public records the reason for not selecting the highest-ranked
629 qualified firm.

630 (c) The governing body may select a firm recommended by the
631 audit committee and negotiate a contract with one of the
632 recommended firms using an appropriate alternative negotiation
633 method for which compensation is not the sole or predominant
634 factor used to select the firm.

635 (d) In negotiations with firms under this section, the
636 governing body may allow a designee to conduct negotiations on
637 its behalf.

638 (9) If the entity fails to select the auditor in accordance

20197014er

639 with the requirements of subsections (3)-(6), the entity must
640 again perform the auditor selection process in accordance with
641 this section to select an auditor to conduct audits for
642 subsequent fiscal years.

643 Section 16. Paragraph (e) of subsection (4), paragraph (d)
644 of subsection (5), and paragraph (d) of subsection (6) of
645 section 373.536, Florida Statutes, are amended to read:

646 373.536 District budget and hearing thereon.—

647 (4) BUDGET CONTROLS; FINANCIAL INFORMATION.—

648 (e) ~~By September 1, 2012,~~ Each district shall provide a
649 monthly financial statement in the form and manner prescribed by
650 the Department of Financial Services to the district's governing
651 board and make such monthly financial statement available for
652 public access on its website.

653 (5) TENTATIVE BUDGET CONTENTS AND SUBMISSION; REVIEW AND
654 APPROVAL.—

655 (d) Each district shall, by August 1 of each year, submit
656 for review a tentative budget and a description of any
657 significant changes from the preliminary budget submitted to the
658 Legislature pursuant to s. 373.535 to the Governor, the
659 President of the Senate, the Speaker of the House of
660 Representatives, the chairs of all legislative committees and
661 subcommittees having substantive or fiscal jurisdiction over
662 water management districts, as determined by the President of
663 the Senate or the Speaker of the House of Representatives, as
664 applicable, the secretary of the department, and the governing
665 body of each county in which the district has jurisdiction or
666 derives any funds for the operations of the district. The
667 tentative budget must be posted on the district's official

20197014er

668 website at least 2 days before budget hearings held pursuant to
669 s. 200.065 or other law and must remain on the website for at
670 least 45 days.

671 (6) FINAL BUDGET; ANNUAL AUDIT; CAPITAL IMPROVEMENTS PLAN;
672 WATER RESOURCE DEVELOPMENT WORK PROGRAM.—

673 (d) The final adopted budget must be posted on the water
674 management district's official website within 30 days after
675 adoption and must remain on the website for at least 2 years.

676 Section 17. Paragraph (1) of subsection (12) of section
677 1001.42, Florida Statutes, as amended by chapter 2018-5, Laws of
678 Florida, is amended to read:

679 1001.42 Powers and duties of district school board.—The
680 district school board, acting as a board, shall exercise all
681 powers and perform all duties listed below:

682 (12) FINANCE.—Take steps to assure students adequate
683 educational facilities through the financial procedure
684 authorized in chapters 1010 and 1011 and as prescribed below:

685 (1) *Internal auditor.*—May or, in the case of a school
686 district receiving annual federal, state, and local funds in
687 excess of \$500 million, shall employ an internal auditor. The
688 scope of the internal auditor shall not be restricted and shall
689 include every functional and program area of the school system.

690 1. The internal auditor shall perform ongoing financial
691 verification of the financial records of the school district, a
692 comprehensive risk assessment of all areas of the school system
693 every 5 years, and other audits and reviews as the district
694 school board directs for determining:

695 a. The adequacy of internal controls designed to prevent
696 and detect fraud, waste, and abuse as defined in s. 11.45(1).

20197014er

b. Compliance with applicable laws, rules, contracts, grant agreements, district school board-approved policies, and best practices.

c. The efficiency of operations.

d. The reliability of financial records and reports.

e. The safeguarding of assets.

f. Financial solvency.

g. Projected revenues and expenditures.

h. The rate of change in the general fund balance.

2. The internal auditor shall prepare audit reports of his or her findings and report directly to the district school board or its designee.

3. Any person responsible for furnishing or producing any book, record, paper, document, data, or sufficient information necessary to conduct a proper audit or examination which the internal auditor is by law authorized to perform is subject to the provisions of s. 11.47(3) and (4).

Section 18. Paragraph (j) of subsection (9) of section 1002.33, Florida Statutes, is amended to read:

1002.33 Charter schools.—

(9) CHARTER SCHOOL REQUIREMENTS.—

(j) The governing body of the charter school shall be responsible for:

1. Establishing and maintaining internal controls designed to:

a. Prevent and detect fraud, waste, and abuse as defined in s. 11.45(1).

b. Promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices.

20197014er

726 c. Support economical and efficient operations.

727 d. Ensure reliability of financial records and reports.

728 e. Safeguard assets.

729 2.1. Ensuring that the charter school has retained the
730 services of a certified public accountant or auditor for the
731 annual financial audit, pursuant to s. 1002.345(2), who shall
732 submit the report to the governing body.

733 3.2. Reviewing and approving the audit report, including
734 audit findings and recommendations for the financial recovery
735 plan.

736 4.a.3.a. Performing the duties in s. 1002.345, including
737 monitoring a corrective action plan.

738 b. Monitoring a financial recovery plan in order to ensure
739 compliance.

740 5.4. Participating in governance training approved by the
741 department which must include government in the sunshine,
742 conflicts of interest, ethics, and financial responsibility.

743 Section 19. Present subsections (6) through (10) of section
744 1002.37, Florida Statutes, are renumbered as subsections (7)
745 through (11), respectively, present subsection (6) is amended,
746 and a new subsection (6) is added to that section, to read:

747 1002.37 The Florida Virtual School.—

748 (6) The Florida Virtual School shall have an annual
749 financial audit of its accounts and records conducted by an
750 independent auditor who is a certified public accountant
751 licensed under chapter 473. The independent auditor shall
752 conduct the audit in accordance with rules adopted by the
753 Auditor General pursuant to s. 11.45 and, upon completion of the
754 audit, shall prepare an audit report in accordance with such

20197014er

755 rules. The audit report must include a written statement by the
756 board of trustees describing corrective action to be taken in
757 response to each of the independent auditor's recommendations
758 included in the audit report. The independent auditor shall
759 submit the audit report to the board of trustees and the Auditor
760 General no later than 9 months after the end of the preceding
761 fiscal year.

762 (7)~~(6)~~ The board of trustees shall annually submit to the
763 Governor, the Legislature, the Commissioner of Education, and
764 the State Board of Education the audit report prepared pursuant
765 to subsection (6) and a complete and detailed report setting
766 forth:

767 (a) The operations and accomplishments of the Florida
768 Virtual School within the state and those occurring outside the
769 state as Florida Virtual School Global.

770 (b) The marketing and operational plan for the Florida
771 Virtual School and Florida Virtual School Global, including
772 recommendations regarding methods for improving the delivery of
773 education through the Internet and other distance learning
774 technology.

775 (c) The assets and liabilities of the Florida Virtual
776 School and Florida Virtual School Global at the end of the
777 fiscal year.

778 ~~(d) A copy of an annual financial audit of the accounts and~~
779 ~~records of the Florida Virtual School and Florida Virtual School~~
780 ~~Global, conducted by an independent certified public accountant~~
781 ~~and performed in accordance with rules adopted by the Auditor~~
782 ~~General.~~

783 (d)~~(e)~~ Recommendations regarding the unit cost of providing

20197014er

784 services to students through the Florida Virtual School and
785 Florida Virtual School Global. In order to most effectively
786 develop public policy regarding any future funding of the
787 Florida Virtual School, it is imperative that the cost of the
788 program is accurately identified. The identified cost of the
789 program must be based on reliable data.

790 (e) ~~(f)~~ Recommendations regarding an accountability
791 mechanism to assess the effectiveness of the services provided
792 by the Florida Virtual School and Florida Virtual School Global.

793 Section 20. Subsection (5) is added to section 1010.01,
794 Florida Statutes, to read:

795 1010.01 Uniform records and accounts.—

796 (5) Each school district, Florida College System
797 institution, and state university shall establish and maintain
798 internal controls designed to:

799 (a) Prevent and detect fraud, waste, and abuse as defined
800 in s. 11.45(1).

801 (b) Promote and encourage compliance with applicable laws,
802 rules, contracts, grant agreements, and best practices.

803 (c) Support economical and efficient operations.

804 (d) Ensure reliability of financial records and reports.

805 (e) Safeguard assets.

806 Section 21. Section 1012.8551, Florida Statutes, is created
807 to read:

808 1012.8551 Employee background screening and investigations
809 for Florida College System personnel.—Section 110.1127 applies
810 to each institution in the Florida College System. Each
811 institution must designate the positions subject to background
812 screening and investigation pursuant to that section.

20197014er

Section 22. Section 1012.915, Florida Statutes, is created to read:

1012.915 Employee background screening and investigations for State University System personnel.—Section 110.1127 applies to each institution in the State University System. Each institution must designate the positions subject to background screening and investigation pursuant to that section.

Section 23. Subsection (3) of section 218.503, Florida Statutes, is amended to read:

218.503 Determination of financial emergency.—

(3) Upon notification that one or more of the conditions in subsection (1) have occurred or will occur if action is not taken to assist the local governmental entity or district school board, the Governor or his or her designee shall contact the local governmental entity or the Commissioner of Education or his or her designee shall contact the district school board, as appropriate, to determine what actions have been taken by the local governmental entity or the district school board to resolve or prevent the condition. The information requested must be provided within 45 days after the date of the request. If the local governmental entity or the district school board does not comply with the request, the Governor or his or her designee or the Commissioner of Education or his or her designee shall notify ~~the members of~~ the Legislative Auditing Committee, which ~~who~~ may take action pursuant to s. 11.40(2) ~~11.40~~. The Governor or the Commissioner of Education, as appropriate, shall determine whether the local governmental entity or the district school board needs state assistance to resolve or prevent the condition. If state assistance is needed, the local governmental

20197014er

entity or district school board is considered to be in a state of financial emergency. The Governor or the Commissioner of Education, as appropriate, has the authority to implement measures as set forth in ss. 218.50-218.504 to assist the local governmental entity or district school board in resolving the financial emergency. Such measures may include, but are not limited to:

(a) Requiring approval of the local governmental entity's budget by the Governor or approval of the district school board's budget by the Commissioner of Education.

(b) Authorizing a state loan to a local governmental entity and providing for repayment of same.

(c) Prohibiting a local governmental entity or district school board from issuing bonds, notes, certificates of indebtedness, or any other form of debt until such time as it is no longer subject to this section.

(d) Making such inspections and reviews of records, information, reports, and assets of the local governmental entity or district school board as are needed. The appropriate local officials shall cooperate in such inspections and reviews.

(e) Consulting with officials and auditors of the local governmental entity or the district school board and the appropriate state officials regarding any steps necessary to bring the books of account, accounting systems, financial procedures, and reports into compliance with state requirements.

(f) Providing technical assistance to the local governmental entity or the district school board.

(g) 1. Establishing a financial emergency board to oversee the activities of the local governmental entity or the district

20197014er

871 school board. If a financial emergency board is established for
872 a local governmental entity, the Governor shall appoint board
873 members and select a chair. If a financial emergency board is
874 established for a district school board, the State Board of
875 Education shall appoint board members and select a chair. The
876 financial emergency board shall adopt such rules as are
877 necessary for conducting board business. The board may:

878 a. Make such reviews of records, reports, and assets of the
879 local governmental entity or the district school board as are
880 needed.

881 b. Consult with officials and auditors of the local
882 governmental entity or the district school board and the
883 appropriate state officials regarding any steps necessary to
884 bring the books of account, accounting systems, financial
885 procedures, and reports of the local governmental entity or the
886 district school board into compliance with state requirements.

887 c. Review the operations, management, efficiency,
888 productivity, and financing of functions and operations of the
889 local governmental entity or the district school board.

890 d. Consult with other governmental entities for the
891 consolidation of all administrative direction and support
892 services, including, but not limited to, services for asset
893 sales, economic and community development, building inspections,
894 parks and recreation, facilities management, engineering and
895 construction, insurance coverage, risk management, planning and
896 zoning, information systems, fleet management, and purchasing.

897 2. The recommendations and reports made by the financial
898 emergency board must be submitted to the Governor for local
899 governmental entities or to the Commissioner of Education and

20197014er

the State Board of Education for district school boards for appropriate action.

(h) Requiring and approving a plan, to be prepared by officials of the local governmental entity or the district school board in consultation with the appropriate state officials, prescribing actions that will cause the local governmental entity or district school board to no longer be subject to this section. The plan must include, but need not be limited to:

1. Provision for payment in full of obligations outlined in subsection (1), designated as priority items, which are currently due or will come due.

2. Establishment of priority budgeting or zero-based budgeting in order to eliminate items that are not affordable.

3. The prohibition of a level of operations which can be sustained only with nonrecurring revenues.

4. Provisions implementing the consolidation, sourcing, or discontinuance of all administrative direction and support services, including, but not limited to, services for asset sales, economic and community development, building inspections, parks and recreation, facilities management, engineering and construction, insurance coverage, risk management, planning and zoning, information systems, fleet management, and purchasing.

Section 24. The Legislature finds that a proper and legitimate state purpose is served when internal controls are established to prevent and detect fraud, waste, and abuse and to safeguard and account for government funds and property.
Therefore, the Legislature determines and declares that this act fulfills an important state interest.

20197014er

929

Section 25. This act shall take effect July 1, 2019.

SECTION C

SECTION 1

Tohoqua

Community Development District

Summary of Operating Checks

January 28, 2020 to February 24, 2020

Bank	Date	Check No.'s	Amount
General Fund	2/6/20	125	\$ 2,465.53
	2/11/20	126-127	\$ 5,207.57
	2/21/20	128-130	\$ 10,902.28
			<hr/> \$ 18,575.38
			<hr/> \$ 18,575.38

AP300R

*** CHECK DATES 01/28/2020 - 02/24/2020 ***

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER

RUN 2/25/20

PAGE 1

TOHOQUA - GENERAL FUND

BANK A GENERAL FUND

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
2/06/20	00004	1/17/20 89555	201912 310-51300-31500	CONVEYANCE/PUBLIC REPORT	*	2,465.53	
				LATHAM, LUNA, EDEN & BEAUDINE,LLP			2,465.53 000125
2/11/20	00002	2/01/20 62	202002 310-51300-34000	MANAGEMENT FEES - FEB20	*	3,004.17	
		2/01/20 62	202002 310-51300-35100	INFO TECH - FEB20	*	100.00	
		2/01/20 62	202002 310-51300-31300	DISSEMINATION	*	416.67	
		2/01/20 62	202002 310-51300-51000	OFFICE SUPPLIES	*	.87	
		2/01/20 62	202002 310-51300-42000	POSTAGE	*	19.19	
				GOVERNMENTAL MANAGEMENT SERVICES			3,540.90 000126
2/11/20	00002	2/01/20 63	202002 320-53800-12000	FIELD MANAGEMENT	*	1,666.67	
				GOVERNMENTAL MANAGEMENT SERVICES			1,666.67 000127
2/21/20	00009	1/31/20 183181	202001 320-53800-46300	3 PONDS MAINT-JAN20	*	1,015.00	
				APPLIED AQUATIC MANAGEMENT, INC.			1,015.00 000128
2/21/20	00008	2/07/20 1527	202002 320-53800-46200	PH1 LANDSCAPE MAINT-FEB20	*	5,410.00	
		2/07/20 1528	202002 320-53800-46200	CPP LANDSCAPE MAINT-FEB20	*	3,410.00	
				EARTH TEC			8,820.00 000129
2/21/20	00014	2/11/20 2357644-	202001 320-53800-43000	16501 THQ BLVD ENT SIGN	*	13.97	
		2/11/20 2357644-	202001 320-53800-43100	1700 TOHOQUA BLVD V/L	*	1,053.31	
				KISSIMMEE UTILITY AUTHORITY			1,067.28 000130
				TOTAL FOR BANK A		18,575.38	
				TOTAL FOR REGISTER		18,575.38	

TQUA TOHOQUA CDD

JRODRIGUEZ

SECTION 2



TOHOQUA
Community Development District

Unaudited Financial Reporting

January 31, 2020



Table of Contents

1	<u>Balance Sheet</u>
2-3	<u>General Fund Income Statement</u>
4	<u>Capital Reserve Fund Income Statement</u>
5	<u>Debt Service Fund Income Statement</u>
6	<u>Capital Projects Fund Income Statement</u>
7-8	<u>Month to Month</u>
9	<u>Long Term Debt Summary</u>
10-11	<u>Series 2018 Construction Schedule</u>
12	<u>Assessment Receipt Schedule</u>

Tohoqua
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
January 31, 2020

	General Fund	Debt Service Fund	Capital Projects Fund	Totals
<u>ASSETS:</u>				
CASH	\$234,942	---	---	\$234,942
<u>INVESTMENTS</u>				
SERIES 2018				
RESERVE	---	\$69,039	---	\$69,039
REVENUE	---	\$148,010	---	\$148,010
CAPITAL INTEREST	---	\$2	---	\$2
CONSTRUCTION	---	---	\$13,379	\$13,379
TOTAL ASSETS	\$234,942	\$217,051	\$13,379	\$465,372
<u>LIABILITIES:</u>				
ACCOUNTS PAYABLE	\$7,472	---	---	\$7,472
<u>FUND EQUITY:</u>				
FUND BALANCES:				
RESTRICTED FOR DEBT SERVICE	---	\$217,051	---	\$217,051
RESTRICTED FOR CAPITAL RESERVE	---	\$0	---	\$0
RESTRICTED FOR CAPITAL PROJECTS	---	---	\$13,379	\$13,379
UNASSIGNED	\$227,470	---	---	\$227,470
TOTAL LIABILITIES & FUND EQUITY	\$234,942	\$217,051	\$13,379	\$465,372

Tohoqua

COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND

Statement of Revenues & Expenditures

For The Period Ending January 31, 2020

	AMENDED BUDGET	PRORATED BUDGET THRU 01/31/20	ACTUAL THRU 01/31/20	VARIANCE
<u>REVENUES:</u>				
DEVELOPER CONTRIBUTIONS	\$624,018	\$0	\$0	\$0
ASSESSMENTS - TAX COLLECTOR	\$228,349	\$227,479	\$227,479	\$0
ASSESSMENTS - DIRECT (UNPLATTED)	\$107,047	\$53,524	\$53,524	\$0
TOTAL REVENUES	\$959,413	\$281,002	\$281,002	\$0
<u>EXPENDITURES:</u>				
<u>ADMINISTRATIVE:</u>				
SUPERVISOR FEES	\$9,600	\$3,200	\$0	\$3,200
FICA EXPENSE	\$734	\$245	\$0	\$245
ENGINEERING	\$12,000	\$4,000	\$0	\$4,000
ATTORNEY	\$25,000	\$8,333	\$4,836	\$3,498
ANNUAL AUDIT	\$3,500	\$500	\$500	\$0
ASSESSMENT ADMINISTRATION	\$5,000	\$5,000	\$5,000	\$0
ARBITRAGE	\$600	\$0	\$0	\$0
DISSEMINATION AGENT	\$5,000	\$1,667	\$1,667	(\$0)
TRUSTEE FEES	\$3,717	\$1,549	\$1,549	\$0
MANAGEMENT FEES	\$36,050	\$12,017	\$12,017	(\$0)
INFORMATION TECHNOLOGY	\$2,400	\$800	\$400	\$400
TELEPHONE	\$300	\$100	\$0	\$100
POSTAGE	\$1,000	\$333	\$13	\$321
INSURANCE	\$5,500	\$5,500	\$5,125	\$375
PRINTING & BINDING	\$1,000	\$333	\$0	\$333
LEGAL ADVERTISING	\$3,800	\$1,267	\$755	\$512
OTHER CURRENT CHARGES	\$1,000	\$333	\$0	\$333
OFFICE SUPPLIES	\$625	\$208	\$1	\$208
DUES, LICENSE & SUBSCRIPTIONS	\$175	\$175	\$175	\$0
TOTAL ADMINISTRATIVE EXPENDITURES	\$117,001	\$45,560	\$32,036	\$13,524
<u>OPERATIONS & MAINTENANCE</u>				
CONTRACT SERVICES				
FIELD MANAGEMENT	\$20,000	\$6,667	\$6,667	(\$0)
AMENITIES MANAGEMENT	\$75,000	\$25,000	\$11,174	\$13,826
LANDSCAPE MAINTENANCE	\$350,000	\$116,667	\$35,280	\$81,387
LAKE MAINTENANCE	\$16,200	\$5,400	\$4,060	\$1,340
WETLAND MAINTENANCE	\$5,000	\$1,667	\$0	\$1,667
WETLAND MITIGATION REPORTING	\$6,000	\$2,000	\$0	\$2,000
POOL MAINTENANCE	\$12,500	\$0	\$0	\$0
PEST CONTROL	\$600	\$0	\$0	\$0
JANITORIAL SERVICES	\$12,500	\$0	\$0	\$0
SUBTOTAL	\$497,800	\$157,400	\$57,180	\$100,220

Tohoqua

COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND

Statement of Revenues & Expenditures

For The Period Ending January 31, 2020

	AMENDED BUDGET	PRORATED BUDGET THRU 01/31/20	ACTUAL THRU 01/31/20	VARIANCE
REPAIRS & MAINTENANCE				
LANDSCAPE REPLACEMENT	\$25,000	\$8,333	\$0	\$8,333
IRRIGATION REPAIRS	\$2,000	\$667	\$0	\$667
GENERAL REPAIRS & MAINTENANCE	\$1,000	\$333	\$285	\$48
OPERATING SUPPLIES	\$1,000	\$333	\$0	\$333
ROAD & SIDEWALK MAINTENANCE	\$1,500	\$500	\$0	\$500
SIGNAGE	\$250	\$83	\$0	\$83
WALLS - REPAIR/CLEANING	\$1,500	\$500	\$0	\$500
FENCING	\$250	\$83	\$0	\$83
SUBTOTAL	\$32,500	\$10,833	\$285	\$10,548
UTILITIES				
POOL - ELECTRIC	\$15,000	\$0	\$0	\$0
POOL - WATER	\$600	\$0	\$0	\$0
ELECTRIC	\$10,000	\$3,333	\$56	\$3,277
WATER & SEWER	\$57,500	\$19,167	\$3,635	\$15,532
STREETLIGHTS	\$75,000	\$25,000	\$4,326	\$20,674
GAS	\$6,000	\$2,000	\$0	\$2,000
SUBTOTAL	\$164,100	\$49,500	\$8,017	\$41,483
AMENITIES				
PROPERTY INSURANCE	\$20,000	\$20,000	\$1,820	\$18,180
POOL ATTENDANTS	\$12,500	\$0	\$0	\$0
POOL REPAIRS & MAINTENANCE	\$9,000	\$0	\$0	\$0
POOL PERMITS	\$750	\$0	\$0	\$0
TRASH COLLECTION	\$6,000	\$0	\$0	\$0
TELEPHONE	\$1,250	\$0	\$0	\$0
CABLE/INTERNET	\$3,750	\$0	\$0	\$0
ACCESS CARDS	\$1,250	\$0	\$0	\$0
SECURITY/ALARMS/REPAIRS	\$17,500	\$0	\$0	\$0
REPAIRS & MAINTENANCE	\$17,500	\$0	\$0	\$0
OFFICE SUPPLIES	\$2,500	\$0	\$0	\$0
ACTIVITIES	\$12,500	\$0	\$0	\$0
TERMITE BOND	\$750	\$0	\$0	\$0
HOLIDAY DÉCOR	\$2,500	\$2,500	\$1,085	\$1,415
SUBTOTAL	\$107,750	\$22,500	\$2,905	\$19,595
OTHER				
CONTINGENCY	\$25,000	\$8,333	\$0	\$8,333
CAPITAL RESERVE	\$15,262	\$0	\$0	\$0
SUBTOTAL	\$40,262	\$8,333	\$0	\$8,333
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	\$842,412	\$248,567	\$68,387	\$180,179
TOTAL EXPENDITURES	\$959,413	\$294,127	\$100,423	\$193,703
EXCESS REVENUES (EXPENDITURES)	\$0		\$180,579	
FUND BALANCE - Beginning	\$0		\$46,891	
FUND BALANCE - Ending	\$0		\$227,470	

Tohoqua

COMMUNITY DEVELOPMENT DISTRICT

CAPITAL RESERVE FUND

Statement of Revenues & Expenditures

For The Period Ending January 31, 2020

	ADOPTED BUDGET	PRORATED BUDGET THRU 01/31/20	ACTUAL THRU 01/31/20	VARIANCE
<u>REVENUES:</u>				
INTEREST	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
<u>EXPENDITURES:</u>				
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
<u>OTHER FINANCING SOURCES:</u>				
TRANSFER IN	\$15,262	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES (USES)	\$15,262	\$0	\$0	\$0
EXCESS REVENUES (EXPENDITURES)	\$15,262		\$0	
FUND BALANCE - Beginning	\$0		\$0	
FUND BALANCE - Ending	\$15,262		\$0	

Tohoqua

COMMUNITY DEVELOPMENT DISTRICT

DEBT SERVICE

Statement of Revenues & Expenditures

For The Period Ending January 31, 2020

REVENUES:

	ADOPTED BUDGET	PRORATED BUDGET THRU 01/31/20	ACTUAL THRU 01/31/20	VARIANCE
ASSESSMENTS - TAX COLLECTOR	\$137,458	\$136,930	\$136,930	\$0
INTEREST	\$0	\$0	\$56	\$56
TOTAL REVENUES	\$137,458	\$136,930	\$136,986	\$56

EXPENDITURES:

Series 2016

INTEREST - 11/01	\$50,593	\$50,593	\$50,593	\$0
PRINCIPAL - 05/01	\$35,000	\$0	\$0	\$0
INTEREST - 05/01	\$50,593	\$0	\$0	\$0
TOTAL EXPENDITURES	\$136,185	\$50,593	\$50,593	\$0
EXCESS REVENUES (EXPENDITURES)	\$1,273		\$86,393	
FUND BALANCE - Beginning	\$61,193		\$130,658	
FUND BALANCE - Ending	\$62,466		\$217,051	

Tohoqua

COMMUNITY DEVELOPMENT DISTRICT

CAPITAL PROJECT FUND

Statement of Revenues & Expenditures

For The Period Ending January 31, 2020

REVENUES:

	ADOPTED BUDGET	PRORATED BUDGET THRU 01/31/20	ACTUAL THRU 01/31/20	VARIANCE
INTEREST	\$0	\$0	\$7	\$7
TOTAL REVENUES	\$0	\$0	\$7	\$7

EXPENDITURES:

Series 2016

CAPITAL OUTLAY	\$0	\$0	\$0	\$0
CAPITAL OUTLAY - COSTS OF ISSUANCE	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS REVENUES (EXPENDITURES)	\$0		\$7	
FUND BALANCE - Beginning	\$0		\$13,372	
FUND BALANCE - Ending	\$0		\$13,379	

**Tohoqua
COMMUNITY DEVELOPMENT DISTRICT**

	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	TOTAL
REVENUES:													
DEVELOPER CONTRIBUTIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ASSESSMENTS - TAX COLLECTOR	\$0	\$0	\$227,416	\$63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$227,479
ASSESSMENTS - DIRECT (UNPLATTED)	\$0	\$53,524	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53,524
TOTAL REVENUES	\$0	\$53,524	\$227,416	\$63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$281,002
EXPENDITURES:													
ADMINISTRATIVE:													
SUPERVISOR FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FICA EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENGINEERING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ATTORNEY	\$0	\$77	\$2,466	\$2,293	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,836
ANNUAL AUDIT	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500
ASSESSMENT ADMINISTRATION	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
ARBITRAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DISSEMINATION AGENT	\$417	\$417	\$417	\$417	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,667
TRUSTEE FEES	\$1,549	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,549
MANAGEMENT FEES	\$3,004	\$3,004	\$3,004	\$3,004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,017
INFORMATION TECHNOLOGY	\$100	\$100	\$100	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$400
TELEPHONE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POSTAGE	\$2	\$1	\$2	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13
INSURANCE	\$5,125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,125
PRINTING & BINDING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LEGAL ADVERTISING	\$755	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$755
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OFFICE SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
DUES, LICENSE & SUBSCRIPTIONS	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
TOTAL ADMINISTRATIVE EXPENDITURES	\$16,626	\$3,599	\$5,988	\$5,822	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32,036
OPERATIONS & MAINTENANCE													
CONTRACT SERVICES													
FIELD MANAGEMENT	\$1,667	\$1,667	\$1,667	\$1,667	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,667
AMENITIES MANAGEMENT	\$2,793	\$2,793	\$2,793	\$2,793	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,174
LANDSCAPE MAINTENANCE	\$8,820	\$8,820	\$8,820	\$8,820	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,280
LAKE MAINTENANCE	\$1,015	\$1,015	\$1,015	\$1,015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,060
WETLAND MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WETLAND MITIGATION REPORTING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POOL MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PEST CONTROL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
JANITORIAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SUBTOTAL	\$14,295	\$14,295	\$14,295	\$14,295	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$57,180

**Tohoqua
COMMUNITY DEVELOPMENT DISTRICT**

	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	TOTAL
REPAIRS & MAINTENANCE													
LANDSCAPE REPLACEMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IRRIGATION REPAIRS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL REPAIRS & MAINTENANCE	\$0	\$0	\$285	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$285
OPERATING SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ROAD & SIDEWALK MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SIGNAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WALLS - REPAIR/CLEANING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FENCING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SUBTOTAL	\$0	\$0	\$285	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$285
UTILITIES													
POOL - ELECTRIC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POOL - WATER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ELECTRIC	\$13	\$14	\$15	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$56
WATER & SEWER	\$261	\$1,137	\$1,605	\$632	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,635
STREETLIGHTS	\$1,113	\$1,056	\$1,104	\$1,053	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,326
GAS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SUBTOTAL	\$1,387	\$2,206	\$2,725	\$1,699	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,017
AMENITIES													
PROPERTY INSURANCE	\$1,820	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,820
POOL ATTENDANTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POOL REPAIRS & MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POOL PERMITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRASH COLLECTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TELEPHONE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CABLE/INTERNET	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCESS CARDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SECURITY/ALARMS/REPAIRS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REPAIRS & MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OFFICE SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACTIVITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TERMITE BOND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
HOLIDAY DÉCOR	\$0	\$0	\$1,085	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,085
SUBTOTAL	\$1,820	\$0	\$1,085	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,905
OTHER													
CONTINGENCY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CAPITAL RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SUBTOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	\$35,004	\$33,003	\$18,390	\$15,994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$68,387
TOTAL EXPENDITURES	\$51,630	\$36,602	\$24,379	\$21,816	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,423
EXCESS REVENUES (EXPENDITURES)	(\$51,630)	\$16,922	\$203,037	(\$21,753)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$180,579

TOHOQUA
COMMUNITY DEVELOPMENT DISTRICT
LONG TERM DEBT REPORT

SERIES 2018, SPECIAL ASSESSMENT REVENUE BONDS		
INTEREST RATES:	4.7%,4.8%	
MATURITY DATE:	5/1/2048	
RESERVE FUND DEFINITION	50% OF MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$69,039	
RESERVE FUND BALANCE	\$69,039	
BONDS OUTSTANDING - 02/08/18		\$2,165,000
LESS: PRINCIPAL PAYMENT - 05/01/19		(\$35,000)
CURRENT BONDS OUTSTANDING		\$2,130,000

Tohoqua
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Revenue Bonds, Series 2018

Date	Requisition #	Contractor	Description	Requisition
Fiscal Year 2018				
3/16/18	1	Tohoqua Development Group, LLC	Reimburse Developer for Construction Costs related to Tohoqua Phase 1A-1 & 1A-2	\$ 1,799,045.21
TOTAL				\$ 1,799,045.21
Fiscal Year 2018				
3/1/18		Interest		\$ 206.99
4/1/18		Interest		\$ 147.87
5/1/18		Interest		\$ 0.03
6/1/18		Interest		\$ 0.03
7/1/18		Interest		\$ 0.03
7/9/18		Transfer from Cost of Issuance		\$ 12,937.11
8/1/18		Interest		\$ 2.48
9/1/18		Interest		\$ 3.33
TOTAL				\$ 13,297.87
Project (Construction) Fund at 02/08/18				\$ 1,798,838.22
Interest Earned thru 09/30/18				\$ 13,297.87
Requisitions Paid thru 09/30/18				\$ (1,799,045.21)
Remaining Project (Construction) Fund				\$ 13,090.88
Fiscal Year 2019				
TOTAL				\$ -
Fiscal Year 2019				
10/1/18		Interest		\$ 3.23
11/1/18		Interest		\$ 3.34
11/6/18		Transfer from Capital Interest		\$ 242.63
12/1/18		Interest		\$ 3.28
1/1/19		Interest		\$ 3.40
2/1/19		Interest		\$ 3.40
3/1/19		Interest		\$ 3.07
4/1/19		Interest		\$ 3.40
5/1/19		Interest		\$ 3.29
6/1/19		Interest		\$ 3.40
7/1/19		Interest		\$ 3.29
8/1/19		Interest		\$ 2.84
9/1/19		Interest		\$ 2.27
TOTAL				\$ 280.84
Project (Construction) Fund at 09/30/18				\$ 13,090.88
Interest Earned thru 09/30/19				\$ 280.84
Requisitions Paid thru 09/30/19				\$ -
Remaining Project (Construction) Fund				\$ 13,371.72

Tohoqua
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Revenue Bonds, Series 2018

Date	Requisition #	Contractor	Description	Requisition
Fiscal Year 2020				
			TOTAL	\$ -
Fiscal Year 2020				
10/1/19		Interest		\$ 1.98
11/1/19		Interest		\$ 1.70
12/1/19		Interest		\$ 1.65
1/1/20		Interest		\$ 1.70
			TOTAL	\$ 7.03
			Project (Construction) Fund at 09/30/19	\$ 13,371.72
			Interest Earned thru 1/31/20	\$ 7.03
			Requisitions Paid thru 1/31/20	\$ -
			Remaining Project (Construction) Fund	\$ 13,378.75

TOHOQUA
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2020

Gross Assessments	\$242,926.00	\$146,228.39	\$389,154.39
Net Assessments	\$228,350.44	\$137,454.69	\$365,805.13

TOTAL ASSESSMENT LEVY

							62.42%	37.58%	100.00%
DATE	DESCRIPTION	GROSS AMT	COMMISSIONS	DISC/PENALTY	INTEREST	NET RECEIPTS	O&M Portion	Series 2018 Portion	Total
12/06/19	ACH	\$380,857.89	\$7,617.15	\$14,929.92	\$0.00	\$358,310.82	\$223,672.19	\$134,638.63	\$358,310.82
12/23/19	ACH	\$6,329.00	\$122.39	\$209.55	\$0.00	\$5,997.06	\$3,743.61	\$2,253.45	\$5,997.06
01/21/20	ACH	\$0.00	\$0.00	\$0.00	\$101.12	\$101.12	\$63.12	\$38.00	\$101.12
						\$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	\$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	\$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
TOTAL		\$387,186.89	\$7,739.54	\$15,139.47	\$101.12	\$364,409.00	\$227,478.92	\$136,930.08	\$364,409.00

Assessed on Roll:

99%	Gross Percent Collected
\$1,967.50	Balance Remaining to Collect

Tohoqua Development Group LLC					
Net Assessments				\$107,047.00	\$107,047.00
DATE RECEIVED	DUE DATE	CHECK NO.	NET ASSESSED	AMOUNT RECEIVED	GENERAL FUND
11/23/19	11/1/19	10004	\$53,523.50	\$53,523.50	\$53,523.50
2/21/20	2/1/20	528	\$26,761.75	\$26,761.75	\$26,761.75
2/21/20	5/1/20	528	\$26,761.75	\$26,761.75	\$26,761.75
			\$107,047.00	\$107,047.00	\$107,047.00