

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, June 3, 2020 at 9:00 a.m., via Zoom Video Conferencing, pursuant to Executive Orders 20-52, 20-69 and 20-91 (as extended by Executive Order 20-112) issued by Governor DeSantis on March 9, 2020, March 20, 2020, April 1, 2020, and April 29, 2020 respectively, and pursuant to Section 120.54(5)(b)2., *Florida Statutes*.

Present and constituting a quorum were:

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

Also present were:

Darrin Mossing	District Manager
Darrin Mossing, Jr.	GMS
Tricia Adams	GMS
Larissa Diaz	CALM, LLC
Marcia Calleja	CALM, LLC
Jan Carpenter	District Counsel
Kristen Trucco	Latham, Shuker, Edan & Beaudine, LLP
Eric Warren	District Engineer
Lance Bennett	Poulos & Bennett
Alan Scheerer	Field Manager

FIRST ORDER OF BUSINESS

Roll Call

Mr. Mossing called the meeting to order at 9:00 a.m. and called the roll. All Supervisors were present with the exception of Mr. Hulme who sent an email in advance stating that he was unable to attend.

SECOND ORDER OF BUSINESS

Public Comment Period

Mr. Mossing: This meeting was being held per various Executive Orders of the Governor to allow meetings to be held telephonically or by video conference, without having three Supervisors present in person. Jan, do I need to make any other disclosures about this meeting?

Ms. Carpenter: No. Just that it was advertised on the website and public comment is permitted via email, in person or by joining this meeting. That's about it. I think folks are aware of it.

THIRD ORDER OF BUSINESS

Approval of Minutes of the March 4, 2020 Meeting

Mr. Mossing: The minutes of the March 4, 2020 Meeting were included in your agenda package. If the Board has any questions, comments, additions or deletions, we can we take them. If not, we would ask for a motion to approve those minutes,

On MOTION by Mr. Vidrine seconded by Mr. Dowd with all in favor the minutes of the March 4, 2020 meeting were approved as presented.

FOURTH ORDER OF BUSINESS

Consideration of Resolution 2020-04 Approving the Proposed Fiscal Year 2021 Budget and Setting a Public Hearing

Mr. Mossing: This is the start of our budget process. We will be asking the Board to approve a Proposed Budget today by adopting Resolution 2020-04 and setting a public hearing for your August 5th Board of Supervisors meeting to formally adopt that budget. The District is required to have the Board approve a Proposed Budget by June 15th of each year and set a public hearing for formal adoption, no less than 60 days from the date of approval. Your August 5th meeting date is about 63 days from this meeting, which meets that requirement. We also have the assessment certification date requirements and per Osceola County, we must have final certification of our assessments by August 21st. So, the August meeting has to be the meeting that we have this public hearing. We are just asking the Board to approve this budget today. It can be changed throughout the budget process and even up to and at the public hearing in August; however, if the Board is planning to raise assessments from the current level, it requires additional notice requirements 21 days prior to that public hearing, but I don't believe in talking with the Chairman that increase is going to be considered. There are a couple of changes that

came in after the budget was published that we would like the Board to consider. One is the addition of \$1,200 per month for a Stormwater Management Inspector. There is a proposed increase in the wetland mitigation reporting from \$6,000 to \$26,000. That being said, I will now open up the floor to comments from the Board on the Proposed Budget. We will place this item on the agenda for further discussion at a future meeting. Does the Board have any questions or comments regarding that? Hearing none, I will add the questions from Mr. Hulme. He had two questions. One was about excess funds of the District. The District ended Fiscal Year 2019 with approximately \$46,000 as beginning fund balance. That money is part of our operating reserve. Basically, that money will be retained in the District to fund operating costs in the future. He also asked about our budgeting process where we present the Operating Budget as a build out budget of approximately \$1 million. If you look at our actuals, we are projecting less than \$500,000. For Fiscal Year 2021, we are proposing about the same or slightly higher in terms of operating expenses, but those discrepancies are really because the Amenity Center is not open at this time. So, some of those costs in the current year have come in a little lower than what was anticipated. This amenity will be open by October 1st for Fiscal Year 2021 on day one.

Mr. Vidrine: Absolutely.

Mr. Mossing: So, we think that the Fiscal Year 2021 budget was reflective of where our actual costs are likely to be. He wanted both of those items addressed at today's meeting. So, if the Board has no further questions or comments, we would ask for a motion to adopt Resolution 2020-04.

On MOTION by Mr. Vidrine seconded by Mr. Dowd with all in favor Resolution 2020-04 Adopting the Proposed Budget for Fiscal Year 2021 and Setting a Public Hearing for August 5, 2020 at 9:00 AM at the West Osceola Branch Library, 305 Campus Street, Kissimmee, Florida 34747, was approved.

FIFTH ORDER OF BUSINESS

Consideration of Resolution 2020-05 Setting a Public Hearing to Establish a Process for Developer Turnover of Public Property to the CDD

Mr. Mossing: This item was added to the agenda and circulated to the Board yesterday. Jan, do you want to cover this item and the next one?

Ms. Carpenter: Sure. Since we are a government, we have the same issue as any other government. It requires public notice and a hearing. That was the reason for the late addition to the agenda. We wanted to advertise this at the same time as the public hearing for the budget, so they all happen at the same time. This resolution sets a public hearing for developer turnover. This happens when there are bond issues. It also happens in the case of a developer developing an area where there are green spaces, or they construct a stormwater pond or anything else that needs to be turned over to the District. This sets the requirements for the developer to turnover what they have to give us, such as title work, warranties and how the process will work. It's good to put it in place now, particularly where there are multiple developers to make sure everyone has the same process. It also includes a fee, which is required to be set by public hearing to cover the administrative costs of the District in reviewing the application. The fee is set at a certain cost and if there are excess costs of the District, those will be charged to the developer. So, this is Rule Chapter 2 about developer conveyances. This public hearing would be set at the same time as the other public hearing in August and any input of the Board Members or the public can be incorporated into that rule before the public hearing and then the final rule would be adopted. So, today's action would be to set the public hearing with this basic rule so it can be advertised and then you can give us any additional input so we can have it ready to finalize in August.

Mr. Mossing: Jan, are you looking for approval of Resolution 2020-05?

Ms. Carpenter: Yes, setting the public hearing.

Mr. Mossing: We need a motion.

On MOTION by Mr. Vidrine seconded by Mr. Good with all in favor Resolution 2020-05 Setting a Public Hearing to Establish a Process for Developer Turnover of Public Property to the CDD on August 5, 2020 at 9:00 AM at the West Osceola Branch Library, 305 Campus Street, Kissimmee, Florida 34747, was approved.

SIXTH ORDER OF BUSINESS

Consideration of Resolution 2020-06 Setting a Public Hearing to Consider a Rule Related to Cost Recovery for Impacts to the Stormwater System

Ms. Carpenter: I think the one that was sent to you is what we updated to have the correct date. So, we will send Darrin a new resolution correcting the dates and some of the terminology.

This is the same process adopting rules of the District, which is a State regulation, just like any State agency adopts. This ties in with the additional cost of the stormwater system. Due to impacts to the stormwater system from construction or other actions when dirt and things get into the ponds, there are significant costs in street sweeping roads and getting silt out of the ponds. Since that cost is often attributable to a specific developer or construction project, it is equitable to have that developer pay that cost, rather than all of the landowners of the District. So, this rule sets up a cost recovery mechanism for the District Engineer. If there is a problem, they will go out and provide a report to the Board. That report will also go to the developer, so they have an opportunity to provide input. Then we will plan a way to have those costs recovered or paid for by the developer that caused the problem. Again, this action today is setting the hearing for August so it can be advertised, and any input of the public, developer and the Board, can be included in the rule. We would ask you to look at it and give us any input for the August meeting when the rule would be final. So, today's action would be a motion to set the public hearing under Resolution 2020-06.

On MOTION by Mr. Vidrine seconded by Mr. Good with all in favor Resolution 2020-06 Setting a Public Hearing to Consider a Rule Related to Cost Recovery for Impacts to the Stormwater System for August 5, 2020 at 9:00 AM at the West Osceola Branch Library, 305 Campus Street, Kissimmee, Florida 34747, was approved.

SEVENTH ORDER OF BUSINESS

Ratification of Environmental Resource Permit Transfer

Mr. Mossing: Andre, I'm not sure who the best person is to cover that item.

Mr. Vidrine: We transferred the permit to the District for the associated pond system. It's been built, constructed and completed. This is the permit transfer to the District.

Mr. Mossing: Is there any further discussion? If not, we need a motion to ratify.

On MOTION by Mr. Vidrine seconded by Mr. Hooker with all in favor the environmental resource permit transfer was ratified.

EIGHTH ORDER OF BUSINESS**Ratification of Agreement for Lighting Service with the Kissimmee Utility Authority**

Mr. Mossing: That Street Lighting Agreement was enclosed in your agenda. I think it's a standard form agreement that the Chair executed on behalf of the District. Are there any questions or comments? If not, we would ask for a motion to ratify that agreement.

On MOTION by Mr. Vidrine seconded by Mr. Dowd with all in favor the Agreement for Lighting Service with the Kissimmee Utility Authority was ratified.

NINTH ORDER OF BUSINESS**Review and Acceptance of Fiscal Year 2019 Draft Audit Report**

Mr. Mossing: The audit was included in your agenda package. I would like to highlight a few items in that report and ask the Board for a motion to accept it. On the first page after the table of contents, is the Independent Auditor's Report. If you look at the bottom of that page under, "*Opinion,*" it states, "*In our opinion, the financial statements referred to above present fairly in all material respects, the respected financial position of the governmental activities in each major fund of the District as of September 30, 2019, and the respective changes in the financial position, thereof, for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.*" Basically, that is a clean opinion of your financial records of the District. There are a couple of other letters in back of your audit report that I would like to highlight, which starts on Page 23. The first is the "*Independent Auditor's Report on Internal Control over Financial Reporting and Compliance of Other Matters.*" Under the paragraph labeled, "*Internal Control over Financial Reporting,*" the last sentence of the third paragraph states, "*During our audit, we did not identify any deficiencies in internal control that we consider to be a material weakness.*" Under the next heading, "*Compliance and Other Matters,*" the last sentence at the bottom of the page states, "*The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under governmental auditing standards.*" The last report is the auditor's "*Management Letter,*" which states that there were no current year findings and recommendations. If there were any issues that needed to be brought to the Board of Supervisors attention regarding this

financial audit, that's where they would've reported that information. There is nothing to report, so that's a very good audit report. If the Board has any questions regarding the actual numbers in the audit report, I would be happy to address those. If not, we would ask for a motion to accept that audit.

On MOTION by Mr. Vidrine seconded by Mr. Dowd with all in favor accepting the Fiscal Year 2019 Draft Audit Report was approved.

TENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Carpenter: We don't have anything else to add. Thanks.

B. Engineer

Mr. Warren: Good morning. I don't have anything new to report, but I'm available for questions.

Mr. Mossing: Are there any questions for the District Engineer? Hearing none,

C. District Manager's Report

i. Approval of Check Register

Mr. Mossing: The Check Register from February 25, 2020 through May 20, 2020 in the amount of \$87,973.95 was included in your agenda package. If the Board has any questions or comments, we can take them? If not, we would ask for a motion to approve Checks #131 through 160 for accounts payable and for payroll, Checks #5020 through 50,023, for a total of \$87,973.95. If the Board has any questions or comments, I would be happy to address those. If not, I would ask for approval of that Check Register.

On MOTION by Mr. Vidrine seconded by Mr. Good with all in favor the Check Register from February 25, 2020 through May 20, 2020 in the amount of \$87,973.95 was approved.

ii. Balance Sheet and Income Statement

Mr. Mossing: This is for the Board's information only. If the Board has any questions regarding the unaudited financial statements, I would be happy to address those. It's always nice to report that we are 100% collected on our assessments through the Tax Collector and 100% collected on our direct assessments. So, it's always good to report that.

iii. Presentation of Number of Registered Voters – 55

Mr. Mossing: As of April 15, 2020, the District has 55 registered voters. Each year, the District is required to report that number. It's important as it relates to the District's election process. Once the District reaches six years from establishment and 250 registered voters, the Board begins to transition from landowner's election to general election by registered voters living within the District. That is just for the Board's information. Is Marcia on the line?

Ms. Calleja: Yes, I'm right here.

Mr. Mossing: Marcia, you are not listed on the agenda. Do you have any update on the amenity and how things are going?

Ms. Calleja: As far as the amenity, I just have the update that I sent earlier this week over to Andre about the installs and the wiring. Government Management Services (GMS) completed about 90% of the wiring for the buildings, but we have to wait for Modern Security Systems to complete or get almost close to complete the work, so we don't ruin any of the work that they are doing. With that being said, Modern Security Systems has been out there. They started on Wednesday, May 20th and completed about 90% of the Gym. They are trenching a line between the two buildings. Then he is going to order some equipment to connect to all of the wiring. As a courtesy, we had a GMS employee onsite with Modern Security Systems, overseeing their work. When I have more updates, I will let everybody know.

Mr. Mossing: Great. Alan, do you have a field report?

Mr. Scheerer: Yes. We visit the site quite frequently, monitoring the lake and the contractor that has been out there. As you can tell, we have a lot of water and it looks like there is a lot more coming. So, we will keep an eye on that as far as aquatic maintenance. Some Palm trees needed to be replaced. We replaced them through 3D Tree. We have another tree that looks like it is failing. When they do the landscape installation at the Clubhouse, they will be replacing that last tree. I appreciate everybody's help during the budget process in helping us to come up with some redefined numbers, but other than that, I think everything is in good shape.

Mr. Mossing: Okay.

Mr. Scheerer: I am out there on a regular basis. I live close by. If anybody needs anything, please give me a call.

Mr. Mossing: Great. That's all we have under the Manager's Report. Does the Board have any further questions? Hearing none,

ELEVENTH ORDER OF BUSINESS

Other Business

Mr. Mossing: Is there any other business? Hearing none,

TWELFTH ORDER OF BUSINESS

Supervisors Requests

There being none, the next item followed.

THIRTEENTH ORDER OF BUSINESS

Adjournment

Mr. Mossing: 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.
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Secretary / Assistant Secretary



Chairman / Vice Chairman