

TOMOKA NORTH

COMMUNITY DEVELOPMENT

DISTRICT

June 13, 2025

BOARD OF SUPERVISORS

PUBLIC HEARING

AND REGULAR

MEETING AGENDA

**TOMOKA NORTH
COMMUNITY DEVELOPMENT DISTRICT**

**AGENDA
LETTER**

Tomoka North Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W•Boca Raton, Florida 33431
Phone: (561) 571-0010•Toll-free: (877) 276-0889•Fax: (561) 571-0013

June 6, 2025

Board of Supervisors
Tomoka North Community Development District

Dear Board Members:

The Board of Supervisors of the Tomoka North Community Development District will hold a Public Hearing and Regular Meeting on June 13, 2025 at 1:00 p.m., at the offices of Cobb Cole, One Daytona Blvd., Suite 600, Daytona Beach, Florida 32114. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Administration of Oath of Office to Elected Supervisor, Carl Lentz [Seat 3] (*the following to be provided under separate cover*)
 - A. Required Ethics Training and Disclosure Filing
 - Sample Form 1 2023/Instructions
 - B. Membership, Obligations and Responsibilities
 - C. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees
 - D. Form 8B: Memorandum of Voting Conflict for County, Municipal and other Local Public Officers
4. Ratification of Resolution 2025-03, Electing and Removing Officers of the District and Providing for an Effective Date
5. Consider Appointment to Fill Vacant Seat 5; *Term Expires November 2026*
 - Administration of Oath of Office to Appointed Supervisor
6. Consideration of Resolution 2025-07, Electing and Removing Officers of the District and Providing for an Effective Date
7. Public Hearing on Adoption of Fiscal Year 2025/2026 Budget
 - A. Proof/Affidavit of Publication

ATTENDEES:

Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.

- B. Consideration of Resolution 2024-08, Relating to the Annual Appropriations and Adopting the Budget(s) for the Fiscal Year Beginning October 1, 2025, and Ending September 30, 2026; Authorizing Budget Amendments and Providing an Effective Date
- 8. Consideration of Resolution 2025-05, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2025/2026 and Providing for an Effective Date
- 9. Acceptance of Unaudited Financial Statements as of April 30, 2025
- 10. Approval of April 11, 2025 Special Meeting and Audit Committee Meeting Minutes
- 11. Staff Reports
 - A. District Counsel: *Cobb Cole*
 - B. District Engineer: *Parker Mynchenberg & Associates, Inc.*
 - C. District Manager: *Wrathell, Hunt and Associates, LLC*

- NEXT MEETING DATE: TBD
 - QUORUM CHECK

SEAT 1	SCOTT BULLOCK	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 2	ETHAN S. BULLOCK	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 3	CARL LENTZ	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 4	VICTORIA M. HENIGE	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 5		<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO

- 12. Board Members' Comments/Requests
- 13. Public Comments
- 14. Adjournment

If you should have any questions or concerns, please do not hesitate to contact me directly at (904) 295-5714.

Sincerely,



Ernesto Torres
 District Manager

FOR BOARD AND STAFF TO ATTEND BY TELEPHONE
CALL-IN NUMBER: 1-888-354-0094
PARTICIPANT PASSCODE: 782 134 6157

**TOMOKA NORTH
COMMUNITY DEVELOPMENT DISTRICT**

3

**TOMOKA NORTH COMMUNITY DEVELOPMENT DISTRICT
BOARD OF SUPERVISORS
OATH OF OFFICE**

I, _____, A CITIZEN OF THE STATE OF FLORIDA AND OF THE UNITED STATES OF AMERICA, AND BEING EMPLOYED BY OR AN OFFICER OF TOMOKA NORTH COMMUNITY DEVELOPMENT DISTRICT AND A RECIPIENT OF PUBLIC FUNDS AS SUCH EMPLOYEE OR OFFICER, DO HEREBY SOLEMNLY SWEAR OR AFFIRM THAT I WILL SUPPORT THE CONSTITUTION OF THE UNITED STATES AND OF THE STATE OF FLORIDA.

Board Supervisor

ACKNOWLEDGMENT OF OATH BEING TAKEN

STATE OF FLORIDA
COUNTY OF _____

The foregoing oath was administered before me before me by means of physical presence or online notarization on this ___ day of _____, 20__, by _____, who is personally known to me or has produced _____ as identification, and is the person described in and who took the aforementioned oath as a Member of the Board of Supervisors of Tomoka North Community Development District and acknowledged to and before me that he/she took said oath for the purposes therein expressed.

(NOTARY SEAL)

Notary Public, State of Florida
Print Name: _____
Commission No.: _____ Expires: _____

MAILING ADDRESS: Home Office County of Residence _____

Street Phone Fax

City, State, Zip Email Address

**TOMOKA NORTH
COMMUNITY DEVELOPMENT DISTRICT**

**RATIFICATION
ITEMS**

SECTION 3. The following prior appointments by the Board remain unaffected by this Resolution:

Craig Wrathell is Secretary

Ernesto Torres is Assistant Secretary

Craig Wrathell is Treasurer

Jeff Pinder is Assistant Treasurer

PASSED AND ADOPTED THIS 11TH DAY OF APRIL, 2025.

ATTEST:

**TOMOKA NORTH COMMUNITY
DEVELOPMENT DISTRICT**



Secretary/Assistant Secretary



Chair/Vice Chair, Board of Supervisors

**TOMOKA NORTH
COMMUNITY DEVELOPMENT DISTRICT**

6

RESOLUTION 2025-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TOMOKA NORTH COMMUNITY DEVELOPMENT DISTRICT ELECTING AND REMOVING OFFICERS OF THE DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Tomoka North 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 District’s Board of Supervisors desires to elect and remove Officers of the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF TOMOKA NORTH COMMUNITY DEVELOPMENT DISTRICT THAT:

SECTION 1. The following is/are elected as Officer(s) of the District effective June 13, 2025:

- _____ is elected Chair
- _____ is elected Vice Chair
- _____ is elected Assistant Secretary
- _____ is elected Assistant Secretary
- _____ is elected Assistant Secretary

SECTION 2. The following Officer(s) shall be removed as Officer(s) as of June 13, 2025:

SECTION 3. The following prior appointments by the Board remain unaffected by this Resolution:

Craig Wrathell is Secretary

Ernesto Torres is Assistant Secretary

Felix Rodriguez is Assistant Secretary

Craig Wrathell is Treasurer

Jeff Pinder is Assistant Treasurer

PASSED AND ADOPTED THIS 13TH DAY OF JUNE, 2025.

ATTEST:

**TOMOKA NORTH COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

**TOMOKA NORTH
COMMUNITY DEVELOPMENT DISTRICT**

7A

Serial Number
25-00249I

Ormond Beach Observer
Published Weekly
Ormond Beach , Volusia County, Florida

COUNTY OF VOLUSIA

STATE OF FLORIDA

Before the undersigned authority personally appeared Holly Botkin who on oath says that he/she is Publisher's Representative of the Ormond Beach Observer a weekly newspaper published at Ormond Beach , Volusia County, Florida; that the attached copy of advertisement,

being a Notice of Public Hearing to Consider the Adoption of the Fiscal Year 2026 Budget; and Notice of Regular Board of Supervisors' Meeting

in the matter of Tomoka North Community Development District Public Hearing and Meeting on June 13, 2025 at 1:00 pm

in the Court, was published in said newspaper by print in the issues of 5/29/2025, 6/5/2025

Affiant further says that the Ormond Beach Observer complies with all legal requirements for publication in chapter 50, Florida Statutes.

*This Notice was placed on the newspaper's website and floridapublicnotices.com on the same day the notice appeared in the newspaper.



Holly Botkin

Sworn to and subscribed, and personally appeared by physical presence before me,

6th day of June, 2025 A.D.

by Holly Botkin who is personally known to me.

**TOMOKA NORTH COMMUNITY DEVELOPMENT DISTRICT
NOTICE OF PUBLIC HEARINGS TO CONSIDER THE ADOPTION OF
THE FISCAL YEAR 2026 BUDGET; AND NOTICE OF REGULAR BOARD OF
SUPERVISORS' MEETING.**

The Board of Supervisors ("Board") of the Tomoka North Community Development District ("District"), will hold a public hearing and regular meeting as follows:

DATE: June 13, 2025
TIME: 1:00 p.m.
LOCATION: office of Cobb Cole
One Daytona Blvd., Suite 600
Daytona Beach 32114

The purpose of the public hearing is to receive comments and objections on the adoption of the District's proposed budget(s) for the fiscal year beginning October 1, 2025 and ending September 30, 2026 ("Proposed Budget"). A regular Board meeting of the District will also be held at the above time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained at the offices of the District Manager, Wrathell, Hunt & Associates, LLC, at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010 ("District Manager's Office"), during normal business hours, or by visiting the District's website, <https://tomokanorthdcd.net/>.

The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing and meeting may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when Board Supervisors or District Staff may participate by speaker telephone.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

District Manager
May 29; June 5, 2025

25-00249I

**TOMOKA NORTH
COMMUNITY DEVELOPMENT DISTRICT**

7B

RESOLUTION 2025-08

THE ANNUAL APPROPRIATION RESOLUTION OF THE TOMOKA NORTH COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has submitted to the Board of Supervisors (“**Board**”) of the Tomoka North Community Development District (“**District**”) proposed budget(s) (“**Proposed Budget**”) for the fiscal year beginning October 1, 2025 and ending September 30, 2026 (“**Fiscal Year 2025/2026**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

WHEREAS, the Board set a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District Manager posted the Proposed Budget on the District’s website at least two days before the public hearing; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

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

SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. The Proposed Budget, attached hereto as **Exhibit "A,"** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes ("Adopted Budget")*, and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Tomoka North Community Development District for the Fiscal Year Ending September 30, 2026."
- d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2025/2026, the sums set forth in **Exhibit A** to be raised by the levy of assessments, a funding agreement and/or otherwise. Such sums are deemed by the Board to be necessary to defray all expenditures of the District during said budget year, and are to be divided and appropriated in the amounts set forth in **Exhibit A**.

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2025/2026 or within 60 days following the end of the Fiscal Year 2025/2026 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District’s website within 5 days after adoption and remain on the website for at least 2 years.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 13TH DAY OF JUNE, 2025.

ATTEST:

**TOMOKA NORTH COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Fiscal Year 2025/2026 Budget

Exhibit A: Fiscal Year 2025/2026 Budget

**TOMOKA NORTH
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2026**

**TOMOKA NORTH
COMMUNITY DEVELOPMENT DISTRICT
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**TOMOKA NORTH
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026**

	Fiscal Year 2025			Total Actual & Proposed	Proposed Budget FY 2026
	Adopted Budget FY 2025	Actual through 2/28/2025	Projected through 9/30/2025		
REVENUES					
Landowner contribution	\$ 64,645	\$ 11,909	\$ 52,859	\$ 64,768	\$ 64,645
Total revenues	<u>64,645</u>	<u>11,909</u>	<u>52,859</u>	<u>64,768</u>	<u>64,645</u>
EXPENDITURES					
Professional & administrative					
Management/accounting/recording**	24,000	5,000	19,000	24,000	24,000
Legal	10,000	-	10,000	10,000	10,000
Engineering	2,500	-	2,500	2,500	2,500
Audit	5,750	-	5,750	5,750	5,750
Arbitrage rebate calculation*	500	-	500	500	500
Dissemination agent*	1,000	-	1,000	1,000	1,000
Trustee*	6,000	-	6,000	6,000	6,000
Telephone	200	83	117	200	200
Postage	500	10	490	500	500
Printing & binding	500	208	292	500	500
Legal advertising	6,500	971	5,529	6,500	6,500
Annual special district fee	175	175	-	175	175
Insurance	5,500	5,814	-	5,814	5,500
Contingencies/bank charges	600	5	595	600	600
Website hosting & maintenance	710	705	5	710	710
Website ADA compliance	210	-	210	210	210
Total expenditures	<u>64,645</u>	<u>\$12,971</u>	<u>51,988</u>	<u>64,959</u>	<u>64,645</u>
Excess/(deficiency) of revenues over/(under) expenditures	-	(1,062)	871	(191)	-
Fund balance - beginning (unaudited)	<u>58,435</u>	<u>191</u>	<u>(871)</u>	<u>191</u>	<u>-</u>
Fund balance - ending (projected)	<u>58,435</u>	<u>(871)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unassigned	<u>58,435</u>	<u>(871)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - ending	<u>\$ 58,435</u>	<u>\$ (871)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

* These items will be realized when bonds are issued

**TOMOKA NORTH
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Professional & administrative

Management/accounting/recording**	\$ 24,000
<p>Wrathell, Hunt and Associates, LLC (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.</p>	
Legal	10,000
<p>General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.</p>	
Engineering	2,500
<p>The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.</p>	
Audit	5,750
<p>Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.</p>	
Arbitrage rebate calculation*	500
<p>To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.</p>	
Dissemination agent*	1,000
<p>The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt & Associates serves as dissemination agent.</p>	
Trustee	6,000
<p>Annual fee for the service provided by trustee, paying agent and registrar.</p>	
Telephone	200
<p>Telephone and fax machine.</p>	
Postage	500
<p>Mailing of agenda packages, overnight deliveries, correspondence, etc.</p>	
Printing & binding	500
<p>Letterhead, envelopes, copies, agenda packages</p>	
Legal advertising	6,500
<p>The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.</p>	
Annual special district fee	175
<p>Annual fee paid to the Florida Department of Economic Opportunity.</p>	
Insurance	5,500
<p>The District will obtain public officials and general liability insurance.</p>	
Contingencies/bank charges	600
<p>Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.</p>	
Website hosting & maintenance	710
Website ADA compliance	210
Total expenditures	<u><u>\$ 64,645</u></u>

**TOMOKA NORTH
COMMUNITY DEVELOPMENT DISTRICT**

8

RESOLUTION 2025-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TOMOKA NORTH COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIMES AND LOCATIONS FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT FOR FISCAL YEAR 2025/2026 AND PROVIDING FOR AN EFFECTIVE DATE

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

WHEREAS, the District is required by Section 189.015, *Florida Statutes*, to file quarterly, semi-annually, or annually a schedule (including date, time, and location) of its regular meetings with local governing authorities; and

WHEREAS, further, in accordance with the above-referenced statute, the District shall also publish quarterly, semi-annually, or annually the District’s regular meeting schedule in a newspaper of general paid circulation in the county in which the District is located.

WHEREAS, the Board desires to adopt the Fiscal Year 2025/2026 meeting schedule attached as **Exhibit A**.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE TOMOKA NORTH COMMUNITY DEVELOPMENT DISTRICT:

1. **ADOPTING FISCAL YEAR 2025/2026 ANNUAL MEETING SCHEDULE.** The Fiscal Year 2025/2026 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

2. **EFFECTIVE DATE.** This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 13th day of June, 2025.

ATTEST:

**TOMOKA NORTH COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

EXHIBIT "A"

TOMOKA NORTH COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2025/2026 MEETING SCHEDULE		
LOCATION		
<i>Offices of Cobb Cole, One Daytona Blvd., Suite 600, Daytona Beach 32114</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October __, 2025	Regular Meeting	__:__ AM/PM
November __, 2025	Regular Meeting	__:__ AM/PM
December __, 2025	Regular Meeting	__:__ AM/PM
January __, 2026	Regular Meeting	__:__ AM/PM
February __, 2026	Regular Meeting	__:__ AM/PM
March __, 2026	Regular Meeting	__:__ AM/PM
April __, 2026	Regular Meeting	__:__ AM/PM
May __, 2026	Regular Meeting	__:__ AM/PM
June __, 2026	Regular Meeting	__:__ AM/PM
July __, 2026	Regular Meeting	__:__ AM/PM
August __, 2026	Regular Meeting	__:__ AM/PM
September __, 2026	Regular Meeting	__:__ AM/PM

**TOMOKA NORTH
COMMUNITY DEVELOPMENT DISTRICT**

**UNAUDITED
FINANCIAL
STATEMENTS**

**TOMOKA NORTH
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
APRIL 30, 2025**

**TOMOKA NORTH
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
APRIL 30, 2025**

	General Fund	Total Governmental Funds
ASSETS		
Cash	\$ 6,123	\$ 6,123
Due from Landowner	1,063	1,063
Total assets	\$ 7,186	\$ 7,186
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 1,059	\$ 1,059
Due to other	167	167
Landowner advance	6,000	6,000
Total liabilities	7,226	7,226
DEFERRED INFLOWS OF RESOURCES		
Deferred receipts	1,063	1,063
Total deferred inflows of resources	1,063	1,063
Fund balances:		
Unassigned	(1,103)	(1,103)
Total fund balances	(1,103)	(1,103)
Total liabilities, deferred inflows of resources and fund balances	\$ 7,186	\$ 7,186

**TOMOKA NORTH
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND
FOR THE PERIOD ENDED APRIL 30, 2025**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Proposed Budget</u>	<u>% of Budget</u>
REVENUES				
Landowner contribution	\$ 1,058	\$ 14,026	\$ 64,645	22%
Total revenues	<u>1,058</u>	<u>14,026</u>	<u>64,645</u>	22%
EXPENDITURES				
Professional & administrative				
Management/accounting/recording**	1,000	7,000	24,000	29%
Legal	-	-	10,000	0%
Engineering	-	-	2,500	0%
Audit	-	-	5,750	0%
Arbitrage rebate calculation*	-	-	500	0%
Dissemination agent***	-	-	1,000	0%
Trustee*	-	-	6,000	0%
Telephone	16	116	200	58%
Postage	-	10	500	2%
Printing & binding	42	292	500	58%
Legal advertising	221	1,193	6,500	18%
Annual special district fee	-	175	175	100%
Insurance	-	5,814	5,500	106%
Contingencies/bank charges	5	15	600	3%
Website hosting & maintenance	-	705	710	99%
Website ADA compliance	-	-	210	0%
Total expenditures	<u>1,284</u>	<u>15,320</u>	<u>64,645</u>	24%
Excess/(deficiency) of revenues over/(under) expenditures	(226)	(1,294)	-	
Fund balances - beginning	(877)	191	-	
Fund balances - ending	<u>\$ (1,103)</u>	<u>\$ (1,103)</u>	<u>\$ -</u>	

*These items will be realized the year after the issuance of bonds.

**WHA will charge a reduced management fee until bonds are issued.

***These items will be realized when bonds are issued.

**TOMOKA NORTH
COMMUNITY DEVELOPMENT DISTRICT**

MINUTES

DRAFT
MINUTES OF MEETING
TOMOKA NORTH
COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors of the Tomoka North Community Development District held a Special Meeting and Audit Committee Meeting on April 11, 2025 at 11:00 a.m., at the offices of Cobb Cole, One Daytona Blvd., Suite 600, Daytona Beach, Florida 32114.

Present:

Scott Bullock	Chair
Victoria Henige	Vice Chair
Carl Lentz (via telephone)	Assistant Secretary
Ethan Bullock	Assistant Secretary

Also present:

Ernesto Torres	District Manager
Felix Rodriguez	Wrathell, Hunt and Associates, LLC
Mark Watts (via telephone)	District Counsel
Parker Mynchenberg (via telephone)	District Engineer

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Torres called the meeting to order at 11:47 a.m. Supervisors Scott Bullock, Ethan Bullock and Henige were present. Supervisor Lentz attended by phone. One seat was vacant.

SECOND ORDER OF BUSINESS

Public Comments

No members of the public spoke.

THIRD ORDER OF BUSINESS

Administration of Oath of Office to Elected Supervisors [Carl Lentz - Seat 3, Victoria Henige - Seat 4] (the following to be provided under separate cover)

Mr. Torres, a Notary of the State of Florida and duly authorized, administered the Oath of Office to Ms. Victoria Henige. Ms. Henige is familiar with the following:

- A. Required Ethics Training and Disclosure Filing**
 - **Sample Form 1 2023/Instructions**
- B. Membership, Obligations and Responsibilities**

41 C. Guide to Sunshine Amendment and Code of Ethics for Public Officers and
42 Employees

43 D. Form 8B: Memorandum of Voting Conflict for County, Municipal and other Local
44 Public Officers

45

46 **FOURTH ORDER OF BUSINESS** Consideration of Resolution 2025-01,
47 Canvassing and Certifying the Results of
48 the Landowners’ Election of Supervisors
49 Held Pursuant to Section 190.006(2),
50 Florida Statutes, and Providing for an
51 Effective Date

52

53 Mr. Torres presented Resolution 2025-01 and the results of the Landowners’ Election:

54 Seat 3 Carl Lentz 75 Votes 4-Year Term

55 Seat 4 Victoria Henige 100 Votes 4-Year Term

56 Seat 5 was up for election but no nominations were made or votes cast for Seat 5.

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58 **On MOTION by Mr. Scott Bullock and seconded by Mr. Ethan Bullock, with all**
59 **in favor, Resolution 2025-01, Canvassing and Certifying the Results of the**
60 **Landowners’ Election of Supervisors Held Pursuant to Section 190.006(2),**
61 **Florida Statutes, and Providing for an Effective Date, was adopted.**

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64 **FIFTH ORDER OF BUSINESS** Consideration of Resolution 2025-02,
65 Declaring a Vacancy in Seat 5 of the Board
66 of Supervisors Pursuant to Section
67 190.006(2)(b), Florida Statutes; And
68 Providing an Effective Date

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70 **On MOTION by Mr. Scott Bullock and seconded by Ms. Henige, with all in favor,**
71 **Resolution 2025-02, Declaring a Vacancy in Seat 5 of the Board of Supervisors**
72 **Pursuant to Section 190.006(2)(b), Florida Statutes; And Providing an Effective**
73 **Date, was adopted.**

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76 **SIXTH ORDER OF BUSINESS** Consider Appointment to Fill Vacant Seat
77 5; Term Expires November 2026

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- 79 • Administration of Oath of Office to Appointed Supervisor

80 This item was deferred.

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82 SEVENTH ORDER OF BUSINESS

Consideration of Resolution 2025-03, Electing and Removing Officers of the District and Providing for an Effective Date

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86 Mr. Torres presented Resolution 2025-03. The following slate was nominated:

- 87 Scott Bullock Chair
- 88 Ethan Bullock Vice Chair
- 89 Victoria Henige Assistant Secretary
- 90 Carl Lentz Assistant Secretary
- 91 Felix Rodriguez Assistant Secretary

92 No other nominations were made.

93 The following prior appointments by the Board remain unaffected by this Resolution:

- 94 Craig Wrathell Secretary
- 95 Ernesto Torres Assistant Secretary
- 96 Craig Wrathell Treasurer
- 97 Jeff Pinder Assistant Treasurer

98

99 **On MOTION by Mr. Scott Bullock and seconded by Ms. Henige, with all in favor,**
100 **Resolution 2025-03, Electing, as nominated, and Removing Officers of the**
101 **District and Providing for an Effective Date, was adopted.**

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104 EIGHTH ORDER OF BUSINESS

Consideration of Resolution 2025-04, Approving a Proposed Budget for Fiscal Year 2025/2026 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing for an Effective Date

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113 Mr. Torres presented Resolution 2025-04. He distributed and reviewed the proposed
114 Fiscal Year 2026 budget, highlighting line item increases, decreases and adjustments, compared
115 to the Fiscal Year 2025 budget, and stated it is unchanged since Fiscal Year 2025. The budget is
116 Landowner-funded, with expenses funded as they are incurred.

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118 **On MOTION by Mr. Scott Bullock and seconded by Mr. Ethan Bullock, with all**
119 **in favor, Resolution 2025-04, Approving a Proposed Budget for Fiscal Year**

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2025/2026 and Setting a Public Hearing Thereon Pursuant to Florida Law on June 13, 2025 at 1:00 p.m., at the offices of Cobb Cole, One Daytona Blvd., Suite 600, Daytona Beach, Florida 32114; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing for an Effective Date, was adopted.

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NINTH ORDER OF BUSINESS

Consideration of Fiscal Year 2025/2026 Budget Funding Agreement

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On MOTION by Mr. Scott Bullock and seconded by Ms. Henige, with all in favor, the Fiscal Year 2025/2026 Budget Funding Agreement, was approved.

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TENTH ORDER OF BUSINESS

Recess Regular Meeting/Commencement of Audit Selection Committee Meeting

The Regular Meeting recessed and the Audit Selection Committee Meeting commenced.

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ELEVENTH ORDER OF BUSINESS

Review of Response to Request for Proposals (RFP) for Annual Audit Services

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- A. Affidavit/Proof of Publication**
- B. RFP Package**
- C. Respondents**

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Mr. Torres stated that District Management has worked with two of the three respondents, and all are qualified. He discussed his scores and rankings, as follows:

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- Ability of Personnel: All proposers received full points.
- Proposer’s Experience: Points were deducted from Di Bartolomeo, McBee, Hartley & Barnes, P.A. (DMHB)’s score due to its limited experience with Special Districts compared to the other respondents.
- Understanding of Scope of Work: All proposers received full points.
- Ability to Furnish Required Services: One point was deducted from Berger, Toombs, Elam, Gaines & Frank (BTEGF) for recent delays in submitting timely audits.
- Price: Grau & Associates (Grau), the lowest bidder, received 20 points; DMHB and BTEGF received 19 points and 18 points, respectively.

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I. Berger, Toombs, Elam, Gaines & Frank

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Bid \$3,600 without bond issuance, \$5,000 with bond issuance.

158 II. DiBartolomeo, McBee, Hartley & Barnes, P.A.

159 Bid \$3,150 for Fiscal Year 2024, \$3,300 for Fiscal Year 2025, \$3,450 for Fiscal Year 2026,
160 \$3,600 for Fiscal Year 2027 and \$3,750 for Fiscal Year 2028. In years of new debt issuance fees
161 may be adjusted as mutually agreed upon.

162 III. Grau & Associates

163 Bid \$3,000 for Fiscal Year 2024, \$3,100 for Fiscal Year 2025, \$3,200 for Fiscal Year 2026,
164 \$3,300 for Fiscal Year 2027 and \$3,400 for Fiscal Year 2028. If bonds are issued the fee would
165 increase by \$1,500.

166 D. Auditor Evaluation Matrix/Ranking

167 The Audit Selection Committee accepted Mr. Torres' scores and ranking, as follows:

168	#1	Grau & Associates	100 points
169	#2	Di Bartolomeo, McBee, Hartley & Barnes, P.A.	98 points
170	#3	Berger, Toombs, Elam, Gaines & Frank	97 points

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172 TWELFTH ORDER OF BUSINESS

Termination of Audit Selection Committee Meeting/Reconvene Regular Meeting

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175 The Audit Selection Committee Meeting terminated and the Regular Meeting
176 reconvened.

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178 THIRTEENTH ORDER OF BUSINESS

Consider Recommendation of Audit Selection Committee

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181 • Award of Contract

<p>182 On MOTION by Mr. Scott Bullock and seconded by Ms. Henige, with all in favor, 183 accepting the Audit Selection Committee's scores, ranking and 184 recommendation ranking Grau & Associates as the #1 ranked respondent to 185 the RFP for Annual Audit Services, as the Board's own, and awarding the 186 Annual Audit Services contract to Grau & Associates, the #1 ranked 187 respondent, was approved.</p>

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190 FOURTEENTH ORDER OF BUSINESS

Consideration of Response(s) to Request for Qualifications (RFQ) for Engineering Services

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194 A. Affidavit of Publication

195 B. RFQ Package

196 C. Respondents

197 I. Alliant Engineering, Inc

198 II. Parker Mynchenberg & Associates, Inc.

199 D. Competitive Selection Criteria/Ranking

200 The Board jointly completed the scoring and ranking of the respondents.

201 Mr. Torres tabulated the Board’s scores and ranking, as follows:

202 #1 Parker Mynchenberg & Associates, Inc. 95 points

203 #2 Alliant Engineering, Inc. 82 points

204 E. Award of Contract

205 On MOTION by Mr. Scott Bullock and seconded by Ms. Henige, with all in favor,
206 ranking Parker Mynchenberg & Associates, Inc. as the #1 ranked respondent to
207 the RFQ for Engineering Services and awarding the Engineering Services
208 contract to Parker Mynchenberg & Associates, Inc., the #1 ranked respondent,
209 was approved.

212 FIFTEENTH ORDER OF BUSINESS

212 Consideration of Resolution 2025-05,
213 Designating Dates, Times and Locations for
214 Regular Meetings of the Board of
215 Supervisors of the District for Fiscal Year
216 2025/2026 and Providing for an Effective
217 Date

219 The consensus was to meet when needed.

220 This item was deferred.

222 SIXTEENTH ORDER OF BUSINESS

222 Consideration of Resolution 2025-06,
223 Approving the Florida Statewide Mutual
224 Aid Agreement; Providing for Severability;
225 and Providing for an Effective Date

227 On MOTION by Mr. Scott Bullock and seconded by Ms. Henige, with all in favor,
228 Resolution 2025-06, Approving the Florida Statewide Mutual Aid Agreement;
229 Providing for Severability; and Providing for an Effective Date, was adopted.

232 SEVENTEENTH ORDER OF BUSINESS

232 Acceptance of Unaudited Financial
233 Statements as of February 28, 2025

235 On MOTION by Mr. Scott Bullock and seconded by Ms. Henige, with all in favor,
236 the Unaudited Financial Statements as of February 28, 2025, were accepted.

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EIGHTEENTH ORDER OF BUSINESS

Approval of Minutes

- A. **August 22, 2024 Public Hearing and Regular Meeting**
- B. **November 25, 2024 Landowners’ Meeting**

On MOTION by Mr. Scott Bullock and seconded by Ms. Henige, with all in favor, the August 22, 2024 Public Hearing and Regular Meeting Minutes and the November 25, 2024 Landowners’ Meeting Minutes, both as presented, were approved.

NINETEENTH ORDER OF BUSINESS

Staff Reports

- A. **District Counsel: Cobb Cole**
- B. **District Engineer (Interim): Parker Mynchenberg & Associates, Inc**

There were no District Counsel or District Engineer reports.

- C. **District Manager: Wrathell, Hunt and Associates, LLC**

- **NEXT MEETING DATE: TBD**
 - **QUORUM CHECK**

The next meeting will be held on June 13, 2025 at 1:00 p.m.

TWENTIETH ORDER OF BUSINESS

Board Members’ Comments/Requests

There were no Board Members’ comments or requests.

TWENTY-FIRST ORDER OF BUSINESS

Public Comments

No members of the public spoke.

TWENTY-SECOND ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Scott Bullock and seconded by Ms. Henige, with all in favor, the meeting adjourned at 11:58 a.m.

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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Secretary/Assistant Secretary

Chair/Vice Chair