



Wednesday, October 1, 2025 @2pm
Toho Administration Building, 951 MLK Boulevard, Kissimmee, FL 34741

The Water Cooperative of Central Florida (WCCF) Board of Supervisors will hold a regular Board meeting, commencing at 2 p.m. on Wednesday, October 1, 2025.

In addition to in-person attendance, members of the public may also 'hear' this meeting by telephone or virtually through the Internet. Public comments will only be accepted from in-person attendees.

Those who wish to address the Board and provide public comment must attend in-person. Anyone desiring to provide public comment on a matter not on the agenda must attend in person and submit a completed Hear the Audience Form.

Those interested in attending by phone can do so by dialing [+1 872-256-3959](tel:+18722563959),[,636153316#](tel:636153316#) (Phone conference ID: 636 153 316#). Or, instructions to attend via the Internet shall be as set forth below:

Microsoft Teams Need help?

Join the meeting now

Meeting ID: 269 782 560 427

Passcode: u8yE69GX

Dial in by phone

+1 872-256-3959,,636153316# United States, Chicago

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Join on a video conferencing device

Tenant key: tohowater@m.webex.com

Video ID: 112 243 176 5



Wednesday, October 1, 2025 - Commencing 2.00PM
Toho Administration Building, 951 MLK Jr Blvd., Kissimmee FL 34741

Meeting Agenda

MEETING CALLED TO ORDER

MOMENT OF SILENCE / PLEDGE OF ALLEGIANCE

ROLL CALL / CONFIRMATION OF QUORUM

ELECTION OF OFFICERS FOR 2026 - CHAIR, VICE CHAIR, SECRETARY

HEAR THE AUDIENCE

ITEMS REQUIRING BOARD ACTION:

1. APPROVAL OF WATER COOPERATIVE MINUTES OF AUGUST 6, 2025 (SMITH)
2. APPROVAL OF REIMBURSEMENT OF EXPENDITURES TO DATE BY TOHO WATER AUTHORITY ON BEHALF OF WATER COOPERATIVE OF CENTRAL FLORIDA (GREEN)
3. APPROVAL OF RESOLUTION ADOPTING THE FINAL BUDGET FY 2026 (GREEN)
4. APPROVAL OF AUDIT FIRM (GREEN)
5. APPROVAL OF 2026 WCCF MONTHLY BOARD SCHEDULE (SMITH)
6. WCCF SPECIAL DISTRICT GOALS UPDATE (HAVEY)

INFORMATIONAL ITEMS:

7. CYPRESS LAKE ALTERNATIVE WATER SUPPLY PROJECT UPDATE (BEATTY)

BOARD MEMBER ANNOUNCEMENTS

NEXT BOARD MEETING: NOV 5, DEC 3 (MONTHLY SCHEDULED DATES)

MEETING ADJOURNED

If a person decides to appeal any decision made by the board with respect to any matter considered at such meeting or hearing, he or she will need a Record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

WATER CO-OPERATIVE OF CENTRAL FLORIDA

Meeting Date: October 1, 2025

Agenda Item No. 1

Attachments: Minutes from August 6, 2025

Title: APPROVAL OF THE WCCF MEETING MINUTES OF AUGUST 6, 2025

Explanation:

At every Board meeting, the meeting is recorded, and minutes are prepared from the recording of the proceedings. Attached are the minutes from the August 6, 2025 Board Meeting.

Costs: None

Recommendation: Seeking Board approval of the WCCF meeting minutes of August 6, 2025

Initials: as



Minutes of August 6, 2025, Meeting of the Water Cooperative of Central Florida

Board Members present: Vice Chair: Commissioner Nicole Wilson (Orange County), Commissioner Michael Scott (Polk), Council Member Kolby Urban (St Cloud).

Staff Present: Toho Water Authority Executive Director Todd P. Swingle, Toho Water Cypress Lake Project Manager Deb Beatty, Board Counsel Silvia Alderman, Senior Engineer - Planning, Development and Engineering Pollen Jung, Executive Assistant Ali Smith.

Absent: Chair: Hector Lizasuain (Osceola County) Toho Water General Counsel, Anthony J. Cotter.

Vice Chair, Wilson, opened the meeting at 2:13 pm. Roll call was completed; quorum was confirmed.

Item Name	Notes
Confirmation of Quorum	<p>Due to the absence of the Chair, Board members voted that Supervisor Wilson serve as Pro Tem Chair. For this purpose, the unfilled office of Vice-Chair was presented for a vote. Supervisor Wilson self-nominated as Vice Chair. Motion to approve was made by Secretary Scott. The motion was seconded by Supervisor Urban. Motion passed 3-0. The Vice-Chair will serve in that capacity until the completion of the fiscal year.</p> <p>The Board also elected a new Secretary for the remainder of the fiscal year and Acting Chair Wilson nominated Supervisor Urban as Secretary. Both positions will be brought back for election at the October Board, together with the Chair position.</p> <p>Motion to approve was made by Supervisor Scott. The motion was seconded by Supervisor Urban. Motion passed 3-0.</p>
Hear the Audience	No comments were received from the Audience.
1. Approval of WCCF Meeting Minutes of June 4, 2025 (Smith)	Motion to approve the Minutes made by Supervisor Scott. Motion seconded by Secretary Urban. Motion passed 3-0.
2. Approval of Public Facilities Report	Motion to Approve the Public Facilities Report was made by Supervisor Scott. The motion was seconded by Secretary Urban. Motion passed 3-0
3. Approval of Resolution 2025-004-WC re WCCF Public Facilities Report	Motion to Approve Resolution 2025-004-WC re: WCCF Public Facilities Report was made by Supervisor Scott. The motion was seconded by Secretary Urban. Motion passed 3-0

4.	Ratification of CLAWS Agreement Procurement Standards and Procedures and Delegation to CEO Swingle.	Motion to Approve the Ratification of CLAWS Agreement Procurement Standards and Procedures and Delegation to Executive Director Swingle to implement same was made by Supervisor Scott. The motion was seconded by Secretary Urban. Motion passed 3-0
5.	Approval to Adopt the Tentative Budget for 2026	Motion to Approve the Adoption of the Tentative Budget for 2026 was made by Supervisor Scott. The motion was seconded by Secretary Urban. Motion passed 3-0
6.	Cypress Lake Water Wheeling Infrastructure Plan Update	Pollen Jung presented a high-level update of recent progress, current and future needs. Supervisor Scott questioned whether maximum capacity can be handled by the pipe size, when replaced during the required update, which was confirmed.
7.	Cypress Lake Alternative Water Supply Project Update (Beatty)	<p>Deb Beatty presented an update of the Cypress Lake WSP.</p> <p>There was discussion regarding property acquisition for future wells, relation of the project to future development, security, and location on an active ranch with livestock.</p> <p>Bond Validation is continuing in order to establish WCCF as a valid bond entity using a line of credit. It is not anticipated that the WCCF will draw on the line of credit. The confirmed Hearing date is November 6th.</p> <p>The project is anticipated to use WIFIA funds. Toho and OCU anticipate borrowing through this mechanism while Polk is currently planning on cash funding.</p>
	Announcements: <ul style="list-style-type: none"> - Board Member - CEO Swingle - Legal Counsel 	None raised by Board. CEO Swingle would review the requirement of a September meeting. Holding a meeting on October 1 st is critical for the Approval of Final Budget FY2026.
	Next Board meeting	Sept 3, Oct 1(Adoption of Budget, Election of Officers), Nov 5 and Dec 3 (future dates on monthly schedule)
<p>There being no further business to come before the Board, Acting Chair Wilson adjourned the meeting at 2:57pm.</p> <hr/> <p>Nicole Wilson, Acting Chair</p> <p>Kolby Urban, Secretary</p>		

WATER COOPERATIVE OF CENTRAL FLORIDA

Meeting Date: October 1, 2025

Agenda Item No. 2

Attachments:

Itemized list of expenditures by Tohopekaliga Water Authority from April 23, 2025, to August 19, 2025

Title:

**APPROVAL OF REIMBURSEMENT OF EXPENDITURES TO DATE BY
TOHOPEKALIGA WATER AUTHORITY ON BEHALF OF THE WATER
COOPERATIVE OF CENTRAL FLORIDA**

Explanation:

On October 2, 2013, the Board of Supervisors adopted a Resolution authorizing the reimbursement of expenses incurred by Tohopekaliga Water Authority (Toho) on behalf of the Water Coop on a quarterly basis. The Resolution allows Toho to submit a detailed list of expenses incurred each quarter to the Board for approval for reimbursement. Under the Resolution, Toho could be reimbursed quarterly during the year instead of once annually, as was done for the previous fiscal year. The attached list of expenditures, made to date by Toho on behalf of the Water Coop, is being submitted for approval for reimbursement.

Amount to be reimbursed:

\$54,762.31

Recommendation:

Staff recommends approval of the list of expenditures submitted to date for reimbursement to the Toho.

Initials: asg

Attachment to Item 2

**Toho Water Authority List of Expenditures on behalf of the
Water Cooperative of Central Florida
April 23, 2025 - August 19, 2025**

Vendor	Date	Invoice	Amount	Explanation
Osceola News-Gazette	4/23/2025	8EC1FC95-0018	24.88	meeting cancellation
Orlando Sentinel	4/26/2025	CU00017532 7804925	76.92	meeting cancellation
Simplifile	5/5/2025	FLTCCB-05052025	46.25	cost sharing wheeling subagreement -- Osceola
Simplifile	5/8/2025	FLTCCB-05082025	46.25	cost sharing wheeling subagreement -- Orange
Orlando Sentinel	6/3/2025	CU17532 7827863	76.92	meeting cancellation
Akerman LLP	6/4/2025	10080307	490.00	0263348 CFWI representation
Akerman LLP	6/4/2025	10080308	5,355.00	0292530 General representation
Gannet LocaliQ	6/13/2025	7196694 11396568	119.75	meeting cancellation
Osceola News-Gazette	6/16/2025	6C96F32D-0006	24.88	meeting cancellation
Akerman LLP	7/3/2025	10088233	4,935.00	0292530 General representation
Akerman LLP	7/3/2025	10088234	420.00	0263348 CFWI representation
Holland & Knight	7/21/2025	2025xx219521.00003	39,808.50	bond counsel services
Akerman LLP	8/4/2025	10096126	3,150.00	0292530 General representation
Akerman LLP	8/4/2025	10096127	105.00	0263348 CFWI representation
Federal Express	8/19/2025	8-959-28705	82.96	express shipment to Orange and Polk Counties
Water Cooperative Total			54,762.31	

asg

WATER COOPERATIVE OF CENTRAL FLORIDA

Meeting Date: October 1, 2025

Agenda Item No. 3

Attachments:

FY2025 Budget vs. Actuals and Approved Draft FY2026 Budget, Resolution 2025-005-WC Regarding the FY2026 Budget; emailing tentative budget to member governments confirmation.

Title:

APPROVAL OF RESOLUTION 2025-005-WC ADOPTING THE FINAL WATER COOPERATIVE BUDGET FOR FISCAL YEAR 2026

Explanation:

At the WCCF Board meeting on August 6th, the Draft FY2026 Budget was accepted by the Board. With no further comments/questions, the attached FY2026 Budget is presented as Final and ready for Board approval and adoption for FY2026.

The FY2026 budget includes funding for professional services to support legal and consulting needs associated with WCCF activities. These services encompass general legal counsel for regulatory and technical matters affecting WCCF members, as well as bond counsel and municipal advisory services to support potential financing initiatives. To enhance transparency, fees directly related to anticipated financing for the Cypress Lake AWS project have been itemized separately.

The budget also includes a line item for auditing services. In accordance with Florida Statutes, Section 218.39, the WCCF is required to conduct an audit of FY2025 during FY2026.

Projected revenues for the FY2026 budget consist of:

- A reserve carryforward of approximately \$37,000 from FY2025.
- A \$55,000 contribution from each of the four member governments to support general activities benefiting the WCCF as a whole.
- A \$19,550 revenue projection from the Central Florida Tourism Oversight District (CFTOD) for a proportionate share of CFWI related legal support or other general legislative and regulatory support where CFTOD participates; and
- A total of \$460,875 from three of the member governments (excluding Polk County) to fund financing needs specifically related to the Cypress Lake AWS project, allocated proportionally as outlined in the Interlocal Agreement (ILA) and its amendments.

Approval of the above funding will be provided by each member government through their individual budget and approval processes.

Polk County is not included in the Cypress Lake AWS project funding allocation because it intends to self-fund rather than participate in the project's financing.

The budget anticipates a year-end reserve balance of approximately \$114,000.

The FY2025 budget, actual expenditures through 6/30/2025, projections through fiscal year-end, and details of the FY2026 approved draft budget are included in the attachment.

In accordance with the Interlocal Agreement establishing the WCCF, the proposed budget was submitted to the member governments at the August 6th WCCF Board meeting in compliance with the minimum 30 days in advance requirement, prior to adopting the annual budget, as requested at this October 1st meeting.

Costs:

Budget approval as presented including revenue projections of approximately \$737k including carry-over, projected expenses of approximately \$623k, and a projected year-end reserve of approximately \$114k.

Recommendation:

Staff recommends approval of the resolution for the adoption of the final budget for Fiscal Year 2026, having approved the draft budget in August and having received no additional comments from the member governments

Initials: asg

From: [Alison T. Smith](#)
To: Stacey.Wilde@stcloudfl.gov; [Valle, Erin](#); [Admin - Osceola County D1](#)
Subject: Water Cooperative - tentative budget FY2026
Date: Wednesday, August 6, 2025 10:26:34 AM
Attachments: [5 - Attach FY2026 Tentative Budget.pdf](#)
[image001.png](#)
Importance: High

Dear Legal Clerk of WCCF Member Organizations,

We are required to ensure that you are in receipt of our WCCF Tentative Budget for FY2026.

This tentative budget has been posted on Toho's website, as part of the Agenda for the August 6th meeting.

Please confirm receipt of this email and advise if you wish any other recipients to be added to this communication.

Many thanks,

Ali

Ali Smith, Executive Assistant to:

Todd P. Swingle P.E., CEO/Executive Director

Office: 407-944-5130 | Cell: 321-290-7572

alsmith@tohowater.com | tohowater.com

951 Martin Luther King Blvd. Kissimmee, FL 34741



Water Cooperative of Central Florida
 FY2024 Budget vs. Actuals / FY2025 Budget
 FY2025 / FY2026

	FY2025 Budget	FY2025 Actuals to Date Actuals as of 6/30/2025	FY2025 Projection Through 9/30/2025	FY2026 APPROVED DRAFT Budget
Income -- Annual Working Capital Contributions				
Reserves Carry-over	\$250,000.00	\$244,304.77	\$244,304.77	\$36,691.26
Reimbursement from Central Florida Tourism Oversight Board *	\$30,000.00	\$234.00	\$1,660.70	\$19,550.00
Toho Water Authority				
General Administration	\$2,000.00	\$2,000.00	\$2,000.00	\$55,000.00
WIFIA Loan Application Fee and Related Professional Services	\$0.00	\$0.00	\$0.00	\$221,911.31
Cypress Lake Project Management	\$0.00	\$0.00	\$0.00	\$0.00
Orange County				
General Administration	\$2,000.00	\$2,000.00	\$2,000.00	\$55,000.00
WIFIA Loan Application Fee and Related Professional Services	\$0.00	\$0.00	\$0.00	\$153,609.64
Cypress Lake Project Management	\$0.00	\$0.00	\$0.00	\$0.00
City of St. Cloud				
General Administration	\$2,000.00	\$2,000.00	\$2,000.00	\$55,000.00
WIFIA Loan Application Fee and Related Professional Services	\$0.00	\$0.00	\$0.00	\$85,354.05
Cypress Lake Project Management	\$0.00	\$0.00	\$0.00	\$0.00
Polk County				
General Administration	\$2,000.00	\$2,000.00	\$2,000.00	\$55,000.00
WIFIA Loan Application Fee and Related Professional Services	\$0.00	\$0.00	\$0.00	\$0.00
Cypress Lake Project Management	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous Income				
Central Florida Tourism Oversight Board				
Cypress Lake Project Management	\$0.00	\$0.00	\$0.00	\$0.00
Interest on Truist Account	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$288,000.00	\$252,538.77	\$253,965.47	\$737,116.26
Expenses				
Water Supply Project Management and Administration				
Reimbursement to Toho Water Authority	\$0.00	\$0.00	\$0.00	\$0.00
Advertising Meetings	\$2,000.00	\$815.76	\$1,315.76	\$3,000.00
Professional Services				
Meetings (4 regular & 1 special)	\$5,000.00			
WCCF Legal and Consulting Support	\$150,000.00			
General Legislative or Regulatory Support				\$86,250.00
CFWI Representation (matter 00263348)		\$6,803.50	\$8,303.50	\$11,500.00
General Representation (matter 00292530)		\$34,401.50	\$49,401.50	\$48,300.00
Bond Counsel Services		\$54,225.50	\$121,096.70	\$20,000.00
Municipal Advisory Services		\$6,360.00	\$18,500.00	
Miscellaneous	\$1,000.00	\$256.75	\$256.75	\$1,000.00
Fees Directly Related to Cypress Lakes Financing				
WIFIA Loan Application Fee				\$100,000.00
Bond Counsel Services				\$189,375.00
Disclosure Counsel Services				\$60,500.00
Municipal Advisory Services				\$93,000.00
Total Professional Services	\$156,000.00	\$102,047.25	\$215,558.45	\$609,925.00
Accounting (Annual Report)	\$0.00	\$0.00	\$0.00	\$9,000.00
Annual Filings	\$175.00	\$200.00	\$200.00	\$200.00
Board Expenses	\$1,000.00	\$121.27	\$200.00	\$1,000.00
TOTAL	\$159,175.00	\$103,184.28	\$217,274.21	\$623,125.00
NET RESERVES	\$128,825.00	\$149,354.49	\$36,691.26	\$113,991.26

* CFTOB reimbursement based upon 20% of CFWI and other approved legislative/regulatory related legal expenses

FY 25 Budget approved at 12/18/2024 Board meeting

RESOLUTION NO. 2025-005-WC
A RESOLUTION OF THE WATER COOPERATIVE OF CENTRAL FLORIDA
ADOPTING ITS FY 2025-2025 BUDGET

WHEREAS, Section 189.016, Florida Statutes, made applicable to the Water Cooperative of Central Florida by Section 2.04 of the Interlocal Agreement Relating to the Establishment of the Water Cooperative of Central Florida (Charter), provides that a budget must be adopted by resolution each fiscal year; and

WHEREAS, pursuant to the Charter, notice of intention to adopt the FY 2025-2026 budget and a copy of the tentative budget were timely provided to the Member Governments and all other conditions precedent to approval of the budget have been satisfied;

BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WATER COOPERATIVE OF CENTRAL FLORIDA (WCCF):

1. The FY 2025-2026 Budget is hereby approved.
2. The Executive Director is directed to disseminate copies of the approved budget as provided by law and post a copy to the WCCF website.
3. The WCCF shall operate pursuant to the budget adopted by the passage of this resolution during FY 2025-2026.

APPROVED AND DULY ADOPTED BY THE BOARD ON THE 1st DAY OF OCTOBER, 2025.

THE WATER COOPERATIVE OF CENTRAL FLORIDA

By: its Board of Supervisors

Chair

Attest: Secretary
Date: _____

WATER COOPERATIVE OF CENTRAL FLORIDA

Meeting Date: October 1, 2025

Agenda Item No. 4

Attachments: Florida Statute 218.39; Audit Fee History

Title: APPROVAL OF AUDIT FIRM FOR FY2025 AUDIT

Explanation:

Florida Statute Section 218.39 requires the Water Cooperative to conduct an audit for FY2025, as the statutory expense threshold of \$100,000 has been exceeded.

The Water Cooperative's most recent audit (FY2022) was conducted by Moore Stephens Lovelace, Tohopekaliga Water Authority's long-standing audit firm. In 2024, Moore Stephens was acquired by Forvis Mazars shortly before the commencement of Toho's FY2024 audit. The transition was seamless, with the same primary audit team performing the audit and maintaining the same high standards of professionalism and responsiveness expected by Toho. As the existing auditing services contract concluded with the FY2024 engagement, Toho issued a Request for Proposal for auditing services in 2025. Following a competitive selection process, the new contract was awarded to Forvis Mazars.

Forvis Mazars has proposed a fee of \$6,000 to conduct the FY2025 Water Cooperative audit.

Costs:

\$6,000

Recommendation: Staff recommends the WCCF Board of Supervisors approve engaging Forvis Mazars to perform the Water Cooperative's FY2025 audit.

Initials: asg

The 2025 Florida Statutes

[Title XIV](#)[Chapter 218](#)[View Entire Chapter](#)**TAXATION AND FINANCE FINANCIAL MATTERS PERTAINING TO POLITICAL SUBDIVISIONS****218.39 Annual financial audit reports.—**

(1) If, by the first day in any fiscal year, a local governmental entity, district school board, charter school, or charter technical career center has not been notified that a financial audit for that fiscal year will be performed by the Auditor General, each of the following entities shall have an annual financial audit of its accounts and records completed within 9 months after the end of its fiscal year by an independent certified public accountant retained by it and paid from its public funds:

- (a) Each county.
- (b) Any municipality with revenues or the total of expenditures and expenses in excess of \$250,000, as reported on the fund financial statements.
- (c) Any special district with revenues or the total of expenditures and expenses in excess of \$100,000, as reported on the fund financial statements.
- (d) Each district school board.
- (e) Each charter school established under s. [1002.33](#).
- (f) Each charter technical center established under s. [1002.34](#).
- (g) Each municipality with revenues or the total of expenditures and expenses between \$100,000 and \$250,000, as reported on the fund financial statements, which has not been subject to a financial audit pursuant to this subsection for the 2 preceding fiscal years.
- (h) As required by s. [163.387\(8\)\(a\)](#), each community redevelopment agency with revenues or a total of expenditures and expenses in excess of \$100,000, as reported on the trust fund financial statements.
- (i) Each special district with revenues or the total of expenditures and expenses between \$50,000 and \$100,000, as reported on the fund financial statement, which has not been subject to a financial audit pursuant to this subsection for the 2 preceding fiscal years.

(2) The county audit report must be a single document that includes a financial audit of the county as a whole and, for each county agency other than a board of county commissioners, an audit of its financial accounts and records, including reports on compliance and internal control, management letters, and financial statements as required by rules adopted by the Auditor General. In addition, if a board of county commissioners elects to have a separate audit of its financial accounts and records in the manner required by rules adopted by the Auditor General for other county agencies, the separate audit must be included in the county audit report.

(3)(a) A dependent special district, excluding a community redevelopment agency with revenues or a total of expenditures and expenses in excess of \$100,000, as reported on the trust fund financial statements, may provide for an annual financial audit by being included in the audit of the local governmental entity upon which it is dependent. An independent special district may not make provision for an annual financial audit by being included in the audit of another local governmental entity.

- (b) A special district that is a component unit, as defined by generally accepted accounting principles, of a local governmental entity shall provide the local governmental entity, within a reasonable time period as established by the local governmental entity, with financial information necessary to comply with this section. The failure of a component unit to provide this financial information must be noted in the annual financial audit report of the local governmental entity.
- (c) The financial audit of a dependent special district or of an independent special district, or the financial audit of a local governmental entity that includes the information of a dependent special district as provided in paragraph (a), shall separately include and specify the information required in s. [218.32\(1\)\(e\)2.-5](#).

(4) A management letter shall be prepared and included as a part of each financial audit report.

(5) At the conclusion of the audit, the auditor shall discuss with the chair of the governing body of the local governmental entity or the chair's designee, the elected official of each county agency or the elected official's designee, the chair of the district school board or the chair's designee, the chair of the board of the charter school or the chair's designee, or the chair of the board of the charter technical career center or the chair's designee, as appropriate, all of the auditor's comments that will be included in the audit report. If the officer is not available to discuss the auditor's comments, their discussion is presumed when the comments are delivered in writing to his or her office. The auditor shall notify each member of the governing body of a local governmental entity, district school board, charter school, or charter technical career center for which:

(a) Deteriorating financial conditions exist that may cause a condition described in s. 218.503(1) to occur if actions are not taken to address such conditions.

(b) A fund balance deficit in total or a deficit for that portion of a fund balance not classified as restricted, committed, or nonspendable, or a total or unrestricted net assets deficit, as reported on the fund financial statements of entities required to report under governmental financial reporting standards or on the basic financial statements of entities required to report under not-for-profit financial reporting standards, for which sufficient resources of the local governmental entity, charter school, charter technical career center, or district school board, as reported on the fund financial statements, are not available to cover the deficit. Resources available to cover reported deficits include fund balance or net assets that are not otherwise restricted by federal, state, or local laws, bond covenants, contractual agreements, or other legal constraints. Property, plant, and equipment, the disposal of which would impair the ability of a local governmental entity, charter school, charter technical career center, or district school board to carry out its functions, are not considered resources available to cover reported deficits.

(6) The officer's written statement of explanation or rebuttal concerning the auditor's findings, including corrective action to be taken, must be filed with the governing body of the local governmental entity, district school board, charter school, or charter technical career center within 30 days after the delivery of the auditor's findings.

(7) All audits conducted pursuant to this section must be conducted in accordance with the rules of the Auditor General adopted pursuant to s. 11.45. Upon completion of the audit, the auditor shall prepare an audit report in accordance with the rules of the Auditor General. The audit report shall be filed with the Auditor General within 45 days after delivery of the audit report to the governing body of the audited entity, but no later than 9 months after the end of the audited entity's fiscal year. The audit report must include a written statement describing corrective actions to be taken in response to each of the auditor's recommendations included in the audit report.

(8) The Auditor General shall notify the Legislative Auditing Committee of any audit report prepared pursuant to this section which indicates that an audited entity has failed to take full corrective action in response to a recommendation that was included in the two preceding financial audit reports.

(a) The committee may direct the governing body of the audited entity to provide a written statement to the committee explaining why full corrective action has not been taken or, if the governing body intends to take full corrective action, describing the corrective action to be taken and when it will occur.

(b) If the committee determines that the written statement is not sufficient, it may require the chair of the governing body of the local governmental entity or the chair's designee, the elected official of each county agency or the elected official's designee, the chair of the district school board or the chair's designee, the chair of the board of the charter school or the chair's designee, or the chair of the board of the charter technical career center or the chair's designee, as appropriate, to appear before the committee.

(c) If the committee determines that an audited entity has failed to take full corrective action for which there is no justifiable reason for not taking such action, or has failed to comply with committee requests made pursuant to this section, the committee may proceed in accordance with s. 11.40(2).

(9) The predecessor auditor of a district school board shall provide the Auditor General access to the prior year's working papers in accordance with the Statements on Auditing Standards, including documentation of planning, internal control, audit results, and other matters of continuing accounting and auditing significance, such as the working paper analysis of balance sheet accounts and those relating to contingencies.

(10) Each charter school and charter technical career center must file a copy of its audit report with the sponsoring entity; the local district school board, if not the sponsoring entity; the Auditor General; and with the Department of Education.

(11) This section does not apply to housing authorities created under chapter 421.

(12) Notwithstanding the provisions of any local law, the provisions of this section shall govern.

History.—s. 65, ch. 2001-266; s. 924, ch. 2002-387; s. 28, ch. 2004-305; s. 2, ch. 2006-190; s. 2, ch. 2009-214; s. 20, ch. 2011-144; s. 25, ch. 2012-5; s. 1, ch. 2012-38; s. 23, ch. 2016-10; s. 3, ch. 2021-226.

Water Cooperative of Central Florida

Annual Financial Audit Fee History

FY2025	\$ 6,000	Forvis Mazars* PROPOSED
FY2024	\$ -	audit not required
FY2023	\$ -	audit not required
FY2022	\$ 5,500	Moore Stephens Lovelace, P.A.
FY2021	\$ 6,750	CliftonLarsonAllen LLP
FY2020	\$ 6,000	CliftonLarsonAllen LLP
FY2019	\$ 5,750	CliftonLarsonAllen LLP
FY2018	\$ 5,150	CliftonLarsonAllen LLP

Audits were not conducted prior to FY2018.

* *Moore Stephens was acquired by Forvis Mazars in 2024.*

WATER CO-OPERATIVE OF CENTRAL FLORIDA

Meeting Date: October 1, 2025

Agenda Item No. 5

Attachments: None

Title: SELECTION OF THE PROPOSED WCCF BOARD MEETING DATES FOR 2026

Explanation:

Statutory Requirement:

The governing body of each special district shall file quarterly, semiannually, or annually a schedule of its regular meetings with the local governing authority or authorities. The schedule shall include the date, time, and location of each scheduled meeting. The schedule shall be published quarterly, semiannually, or annually in a newspaper of general paid circulation in the manner required in this subsection. According to its Charter the Water Cooperative is subject to these requirements.

The statute requires that the governing body advertise the day, time, place, and purpose of any meeting other than a regular meeting or any recessed and reconvened meeting of the governing body, at least seven days before the meeting, in a newspaper of general paid circulation in the county or counties in which the special district is located, unless a bona fide emergency situation exists, in which case a meeting to deal with the emergency may be held as necessary, with reasonable notice, so long as it is subsequently ratified by the governing body. No approval of the annual budget shall be granted at an emergency meeting. According to its Charter the Water Cooperative is subject to these requirements.

Meeting Dates Structure for 2026:

In 2025, the Water Cooperative established and published an annual schedule of monthly meetings and said schedule may be adjusted, if needed, with publication of an amended schedule. See Section 2.02 (E) of the Charter. Due to the ongoing ramp-up of the Cypress Lake AWS project, and to provide more flexibility in the event of time critical matters, it is proposed that the Board continue with the twelve-meeting date structure for calendar year 2026.

Proposed 2026 Meeting Schedule

January 7
February 4
March 4
April 1
May 6
June 3
July 1 (Approval of proposed budget for 2027)
August 5
September 2
October 7 (Adopt final FY27 Budget, Election of Officers, Set 2027 Meeting Dates)
November 4
December 2

Time and Location

The meetings will be held beginning at 2 P.M. in the Bruce R. Van Meter Board Room at the Toho Administration Building located at 951 Martin Luther King Boulevard, Kissimmee, FL 34741.

Costs: None

Recommendation:

Staff recommends approval of the proposed monthly meeting dates for 2026.

Initials: as

WATER COOPERATIVE OF CENTRAL FLORIDA

Meeting Date: October 1, 2025

Agenda Item No. 6

Attachments:

WCCF FY25 Special District Goals-Results.xls

WCCF FY26 Special District Goals-final-09.23.25.xls

Title: WCCF Special District Goals – FY25 Final Report & FY26 Recommendation

Explanation:

In the 2024 legislative session, the Florida Legislature passed CS/CS/HB7013 creating Section 189.0694, F.S., relating to Special District performance measures and standards. In compliance with this new law, the Water Cooperative of Central Florida (WCCF) established goals, objectives and standards/ measures that reflect priorities consistent with the WCCF Charter.

While some foundational elements of these goals and objectives are based in the WCCF's Charter and will remain unchanged, others will change with the evolving needs and priorities of the organization, changing regulations, and other factors such as the Cypress Lake AWS Project and other future AWS projects that may be undertaken by the WCCF. Toho, as the WCCF Administrator, will provide updates on these goals annually.

By December 1, 2025, the WCCF is required to publish the first annual report on its website, which will include updated information regarding performance of the stated goals and objectives. An annual report is required to be published each subsequent year and will be presented to the WCCF Board for approval prior to publication.

This update represents both the status of the FY25 goals, as well as recommended goals for FY26.

Costs: N/A

Recommendation: Recommend approval of WCCF Special District Goals FY26

Initials: HH

Water Cooperative of Central Florida (WCCF) Special District Goals

FY25 Year-end Results

Program	Activity / Functional Area	Goal	Objective	Performance Measures and Standards	Year-end Results of 2025 Goals
Water, sewer, and reclaimed water system, facilities, and infrastructure	Water Supply Planning and Management	Promote regional water supply solutions for the WCCF member governments and strategic partners.	Implement the Cypress Lake Alternative Water Supply (AWS) Project to help meet future water supply needs of the WCCF partners.	1) Initiate construction of 2nd concentrate disposal well 2) Complete construction of four production wells 3) Complete 60% design for two additional production wells 4) Initiate construction of raw water main 5) Provide 90% treatment facility design for project partner review.	1) Construction of 2nd concentrate disposal well is underway 2) Construction of four production wells has been completed 3) 60% design for two additional production wells has been completed 4) Construction contract for raw water main has been awarded 5) 90% treatment facility design distributed for review to project partners by mid-October
			Align Cypress Lake project development and operational plans with member governments water supply needs.	1) Develop Cypress Lake AWS Project annual project plan template for future planning. 2) Update 10-year Cypress Lake AWS Project annual allocation projections annually.	1) Cypress Lake AWS Project annual project plan template for future planning has been developed 2) 10-year Cypress Lake AWS Project annual allocation projections been updated for 2025.
			Facilitate cooperative regional water supply planning among WCCF member governments.	Actively participate in Central Florida Water Initiative (CFWI) Regional Water Supply Plan (RWSP) and related subcommittees as scheduled through the CFWI initiative.	WCCF group is actively participating in the review of the Central Florida Water Initiative (CFWI) Regional Water Supply Plan (RWSP).
Financial Systems	Financial and Rates	Maintain compliant and forward looking financial systems for the WCCF	Prepare and submit reports, budgets, and audits as provided in Section 189.016, Fla. Stat.	Financial reporting submitted to the State in compliance with statutory requirements.	Financial reporting submitted to the State in compliance with statutory requirements.
			Develop rate plan for the ongoing operations of the Cypress Lake project.	1) Develop initial operating cost estimate for the Cypress Lake AWS Project. 2) Initiate revenue sufficiency analysis and rate plan for the Cypress Lake AWS project.	1) Initial operating cost estimates for the Cypress Lake AWS Project have been developed. 2) Initial revenue sufficiency and rate plan for the Cypress Lake AWS project has been developed.
			Develop and implement effective capital financing/funding approach for the Cypress Lake AWS Project.	1) Evaluate financing options to fund Cypress Lake AWS Project. 2) Review draft feasibility report with consultant. 3) Develop and prioritize grant/funding assistance strategies to support the Cypress Lake AWS Project.	1) Evaluation of financing options to fund Cypress Lake AWS Project is underway. 2) Draft feasibility report has been reviewed with WCCF staff member and consultant. 3) Grants have been received. Total FDEP/SFWMD grant funding received to date \$15.5M. WIFIA LOI in development to fund construction. Other funding strategies (Bonds, additional grants) to support the Cypress Lake AWS Project are being explored.
Regulatory Compliance	Adaptive Plan for Dealing with Emerging Regulations	Compliance with regulations	Proactively monitor and plan for actions to address new regulations and legislation that affect water supply-related issues or WCCF projects including the Cypress Lake AWS Project.	Report to the WCCF board at least annually on anticipated changes in water supply or water quality regulations and legislation affecting the Central Florida region and/or the Cypress Lake AWS Project. Ex.: WCCF Board was updated on the Draft CFW RWSP at the June 4, 2025 WCCF Board meeting. Additionally, the project partners are updated on regulatory changes as appropriate at regularly scheduled bi-monthly meetings.	WCCF Board and project partners are updated regularly on anticipated changes in water supply or water quality regulations and legislation affecting the Central Florida region and/or the Cypress Lake AWS Project. Ex.: WCCF Board was updated on the Draft CFW RWSP at the June 4, 2025 WCCF Board meeting. Additionally, the project partners are updated on regulatory changes as appropriate at regularly scheduled bi-monthly meetings.

Water Cooperative of Central Florida (WCCF) Special District Goals FY26

Program	Activity / Functional Area	Goal	Objective	Performance Measures and Standards
Water, sewer, and reclaimed water system, facilities, and infrastructure	Water Supply Planning and Management	Promote regional water supply solutions for the WCCF member governments and strategic partners.	Implement the Cypress Lake Alternative Water Supply (AWS) Project to help meet future water supply needs of the WCCF partners.	1) Continue construction of 2nd concentrate disposal well and associated monitoring well with final completion in FY27 2) Complete bid documents for two additional production wells 3) Continue construction of Phase 1 raw water main to connect CL-1 through CL-4 to WTP site with completion anticipated in FY27 4) Complete bid documents for water treatment facility and provide to CMAR
			Align Cypress Lake project development and operational plans with member governments water supply needs.	1) Develop Cypress Lake AWS Project annual project plan 2) Continue to update 10-year Cypress Lake AWS Project annual allocation projections annually
			Facilitate cooperative regional water supply planning among WCCF member governments.	Actively participate in Central Florida Water Initiative (CFWI) Regional Water Supply Plan (RWSP) and related subcommittees as scheduled through the CFWI initiative.
Financial Systems	Financial and Rates	Maintain compliant and forward looking financial systems for the WCCF	Prepare and submit reports, budgets, and audits as provided in Section 189.016, Fla. Stat.	Financial reporting submitted to the State in compliance with statutory requirements.
			Develop rate plan for the ongoing operations of the Cypress Lake project.	1) Continue to refine operating cost estimate for the Cypress Lake AWS Project. 2) Continue to refine rate plan for the Cypress Lake AWS project.
			Develop and implement effective capital financing/funding approach for the Cypress Lake AWS Project.	1) Submit letter of interest for WIFIA funding . 2) Continue to refine funding approach for financing options for Cypress Lake AWS Project. 3) Continue to refine and prioritize grant/funding strategies to support the Cypress Lake AWS Project.
Regulatory Compliance	Adaptive Plan for Dealing with Emerging Regulations	Compliance with regulations	Proactively monitor and plan for actions to address new regulations and legislation that affect water supply-related issues or WCCF projects including the Cypress Lake AWS Project.	Report to the WCCF board at least annually on anticipated changes in water supply or water quality regulations and legislation affecting the Central Florida region, project partners, and/or the Cypress Lake AWS Project.

WATER COOPERATIVE OF CENTRAL FLORIDA

Meeting Date: October 1, 2025

Agenda Item No. 7

Attachments: None

Title:

CYPRESS LAKE ALTERNATIVE WATER SUPPLY PROJECT UPDATE

Explanation:

Deborah Beatty, Toho Project Manager for the Cypress Lake Alternative Water Supply (CLAWS) Project, will provide a brief update on the status of the project progress since the August 6, 2025, Water Cooperative Board meeting, including construction progress on the production wells, raw water main, and concentrate disposal injection well, upcoming projects, a project funding update, and other related business matters.

Costs:

None.

Recommendation:

No action required by the Board.

Initials: dab