

*Tohoqua Community
Development District*

Agenda

August 4, 2021

AGENDA

Tohoqua

Community Development District

219 East Livingston Street, Orlando, Florida 32801
Phone: 407-841-5524 – Fax: 407-839-1526

July 28, 2021

Board of Supervisors
Tohoqua Community
Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of Tohoqua Community Development District will be held **Wednesday, August 4, 2021 at 9:00 AM at the Tohoqua Amenity Center, 1830 Fulfillment Drive, Kissimmee, Florida 34744**. Following is the advance agenda for the meeting:

Audit Committee Meeting

- I. Roll Call
- II. Public Comment Period
- III. Review of Proposals for Fiscal Year 2021 Audit Services
- IV. Tally of Audit Committee Members Rankings and Selection of an Auditor
- V. Adjournment

Board of Supervisors Meeting

- I. Roll Call
- II. Public Comment Period
- III. Organizational Matters
 - A. Appointment of Individual to Fulfill the Board Vacancy with a Term Ending November 2023
 - B. Administration of Oath of Office to Newly Appointed Supervisor
 - C. Consideration of Resolution 2021-17 Electing an Assistant Secretary
- IV. Approval of Minutes of the June 2, 2021 Meeting
- V. Public Hearing
 - A. Consideration of Resolution 2021-18 Adopting the Fiscal Year 2022 Budget and Relating to the Annual Appropriations
 - B. Consideration of Resolution 2021-19 Imposing Special Assessments and Certifying an Assessment Roll
- VI. Consideration of Resolution 2021-20 Ratifying Conveyance Documents of Phase 2 Requisition
- VII. Consideration of Proposal with Roberts Pool & Repair, Inc. to Provide Pool Maintenance Services
- VIII. Acceptance of Audit Committee Recommendation and Selection of #1 Ranked Firm to Provide Auditing Services for Fiscal Year 2021
- IX. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - iii. Approval of Fiscal Year 2022 Meeting Schedule
 - iv. Amenity Manager's Report
- X. Other Business
- XI. Supervisors Requests
- XII. Adjournment

The second order of business of the Audit Committee Meeting is the Public Comment Period where the public has an opportunity to be heard on propositions coming before the Board as reflected on the agenda, and any other items. The third order of business is Review of Proposals for Fiscal Year 2021 Audit Services. The fourth order of business is the tally of the audit committee members rankings and selection of an auditor. Rankings from all audit committee members will be tallied at the meeting to develop an overall audit committee ranking. The RFP responses have been provided separately and the tally sheet has been enclosed in your agenda package.

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

The third order of business is organizational matters. Section A is appointment of individual to fulfill the Board vacancy with a term ending November 2023. Section B is administration of Oath of Office of newly appointed supervisor. Section C is consideration of Resolution 2021-17 electing an assistant secretary. A copy of the resolution is enclosed for your review.

The fourth order of business is the approval of the minutes of the June 2, 2021 board of supervisors meeting. The minutes are enclosed for your review.

The fifth order of business opens the public hearing. Section A is Consideration of Resolution 2021-18 Adopting the Fiscal Year 2022 Budget and Relating to the Annual Appropriations. A copy of the resolution is enclosed for your review. Section B is Consideration of Resolution 2021-19 Imposing Special Assessments and Certifying an Assessment Roll. A copy of the resolution is enclosed for your review.

The sixth order of business is Consideration of Resolution 2021-20 Ratifying Conveyance Documents of Phase 2 Requisition. A copy of the resolution is enclosed for your review.

The seventh order of business is consideration of Proposal with Roberts Pool & Repair, Inc. to Provide Pool Maintenance Services

The eighth order of business is acceptance of Audit Committee recommendation and selection of #1 ranked firm to provide auditing services for Fiscal Year 2021.

The ninth order of business is Staff Reports. Section C is the District Manager's Report. Section 1 includes approval of the check register being presented. Section 2 includes the balance sheet and income statement for review. Section 3 is approval of Fiscal Year 2022 meeting schedule. Section 4 is the Amenity Manager's Report. A copy of the report is enclosed for your review.

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

Sincerely,



George S. Flint
District Manager

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

Enclosures

AUDIT COMMITTEE MEETING

SECTION III



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

TOHOQUA

COMMUNITY DEVELOPMENT DISTRICT

**Proposal Due: July 22, 2021
2:00PM**

Submitted to:

Tohoqua
Community Development District
c/o District Manager
219 East Livingston Street
Orlando, FL 32801

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
951 Yamato Road, Suite 280
Boca Raton, Florida 33431
Tel (561) 994-9299
(800) 229-4728
Fax (561) 994-5823
tgrau@graucpa.com
www.graucpa.com



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

July 22, 2021

Tohoqua Community Development District
c/o District Manager
219 East Livingston Street
Orlando, FL 32801

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2021, with an option for four (4) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Tohoqua Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Special district audits are at the core of our practice: **we have a total of 360 clients, 329 or 91% of which are special districts.** We know the specifics of the professional services and work products needed to meet your RFP requirements like no other firm. With this level of experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to client operations.

Why Grau & Associates:

Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts, and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or Racquel McIntosh, CPA (rmcintosh@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates

A handwritten signature in blue ink, appearing to read 'Antonio J. Grau', is written over a horizontal line.

Antonio J. Grau



Firm Qualifications



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



2005

Year founded

Services Provided



297 Community Development Districts Served

Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the American Institute of Certified Public Accountants & the Florida Institute of Certified Public Accountants

Quality Controls

- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate



FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



AICPA

Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

February 20, 2020

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

3800 Esplanade Way, Suite 210 | Tallahassee, FL 32311 | 800.342.3197, in Florida | 850.224.2727 | Fax: 850.222.8190 | www.ficpa.org

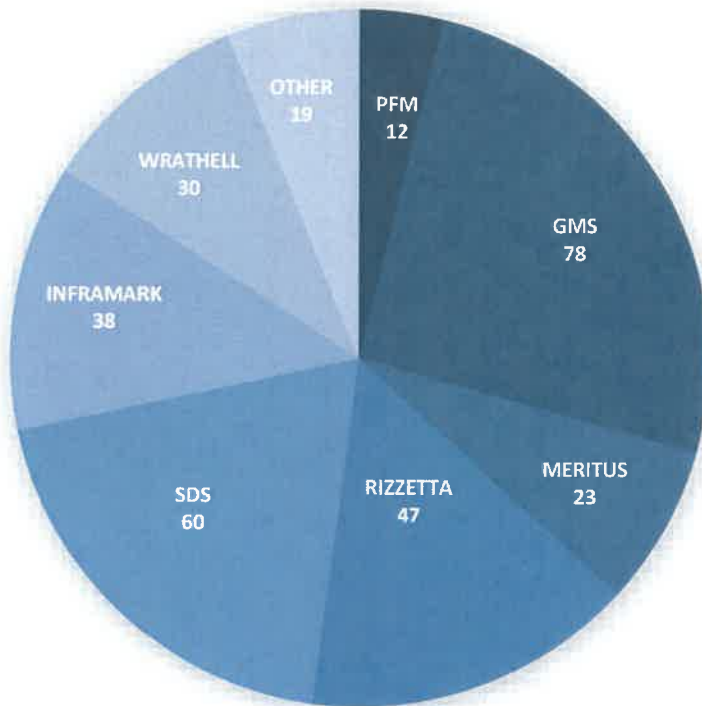


Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

Years Performing

Audits: 30+

CPE (last 2 years):

Government

Accounting, Auditing:

24 hours; Accounting,

Auditing and Other:

56 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, GFOA

Racquel McIntosh, CPA (Partner)

Years Performing

Audits: 14+

CPE (last 2 years):

Government

Accounting, Auditing:

47 hours; Accounting,

Auditing and Other:

58 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, FASD

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process."

- Tony Grau

"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."

-Racquel McIntosh

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team.

Grau contracts with an outside group of IT management consultants to assist with matters including, but not limited to; network and database security, internet security and vulnerability testing.

An advisory consultant will be available as a sounding board to advise in those areas where problems are encountered.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



Antonio 'Tony' J. Grau, CPA Partner

Contact: tgrau@graucpa.com | (561) 939-6672

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

University of South Florida (1983)
Bachelor of Arts
Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District
Dunes Community Development District
Fishhawk Community Development District (I,II,IV)
Grand Bay at Doral Community Development District
Heritage Harbor North Community Development District

St. Lucie West Services District
Ave Maria Stewardship Community District
Rivers Edge II Community Development District
Bartram Park Community Development District
Bay Laurel Center Community Development District

Boca Raton Airport Authority
Greater Naples Fire Rescue District
Key Largo Wastewater Treatment District
Lake Worth Drainage District
South Indian River Water Control

Professional Associations/Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants
City of Boca Raton Financial Advisory Board Member

Florida Government Finance Officers Association
Government Finance Officers Association Member

Professional Education (over the last two years)

Course

Government Accounting and Auditing
Accounting, Auditing and Other
Total Hours

Hours

24
56
80 (includes of 4 hours of Ethics CPE)



Racquel C. McIntosh, CPA

Partner

Contact : rmcintosh@graucpa.com | (561) 939-6669

Experience

Racquel has been providing government audit, accounting and advisory services to our clients for over 14 years. She serves as the firm's quality control partner; in this capacity she closely monitors engagement quality ensuring standards are followed and maintained throughout the audit.

Racquel develops in-house training seminars on current government auditing, accounting, and legislative topics and also provides seminars for various government organizations. In addition, she assists clients with implementing new accounting software, legislation, and standards.

Education

Florida Atlantic University (2004)

Master of Accounting

Florida Atlantic University (2003)

Bachelor of Arts:

Finance, Accounting

Clients Served (partial list)

(>300) Various Special Districts, including:

Carlton Lakes Community Development District
Golden Lakes Community Development District
Rivercrest Community Development District
South Fork III Community Development District
TPOST Community Development District

Westchase Community Development District
Monterra Community Development District
Palm Coast Park Community Development District
Long Leaf Community Development District
Watergrass Community Development District

East Central Regional Wastewater Treatment Facilities
Indian Trail Improvement District
Pinellas Park Water Management District
Ranger Drainage District
South Trail Fire Protection and Rescue Service District

Professional Associations/ Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants

FICPA State & Local Government Committee
FGFOA Palm Beach Chapter

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	47
Accounting, Auditing and Other	58
Total Hours	<u>105</u> (includes of 4 hours of Ethics CPE)



References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 1998
Client Contact	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

Two Creeks Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2007
Client Contact	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

Journey's End Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2004
Client Contact	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922



Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



Phase I - Preliminary Planning

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

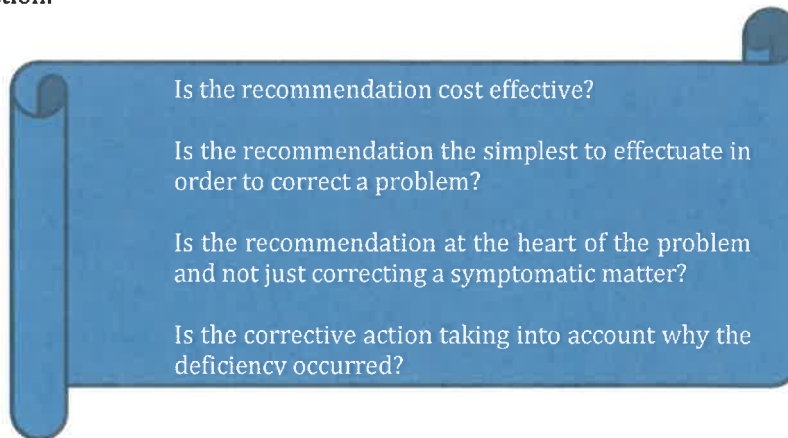
Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:



To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no "surprises" in the management letter and fosters a professional, cooperative atmosphere.

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.



Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2021-2025 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2021	\$3,500
2022	\$3,600
2023	\$3,700
2024	\$3,800
2025	<u>\$3,900</u>
TOTAL (2021-2025)	<u>\$18,500</u>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or additional Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned.



Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Waste Water Treatment District	✓	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓			✓	9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunshine Water Control District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (297)	✓			✓	9/30
TOTAL	333	5	3	328	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

73

Current
Arbitrage
Calculations

We look forward to providing Tohoqua Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!

**For even more information on Grau & Associates
please visit us on www.graucpa.com.**

**TOHOQUA
COMMUNITY DEVELOPMENT DISTRICT
PROPOSAL FOR AUDIT SERVICES**

PROPOSED BY:

Berger, Toombs, Elam, Gaines & Frank
CERTIFIED PUBLIC ACCOUNTANTS, PL

600 Citrus Avenue, Suite 200
Fort Pierce, Florida 34950

(772) 461-6120

CONTACT PERSON:

J. W. Gaines, CPA, Director

DATE OF PROPOSAL:

July 22, 2021

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Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

July 22, 2021

Tohoqua Community Development District
Governmental Management Services, LLC
219 East Livingston Street
Orlando, FL 32801

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for Tohoqua Community Development District.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has assembled a team of governmental and nonprofit specialists second to none to serve our clients. Our firm has the necessary qualifications and experience to serve as the independent auditors for Tohoqua Community Development District. We will provide you with top quality, responsive service.

Experience

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a recognized leader in providing services to governmental and nonprofit agencies throughout Florida. We have been the independent auditors for a number of local governmental agencies and through our experience in performing their audits, we have been able to increase our audit efficiency and; therefore, reduce costs. We have continually passed this cost savings on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the standards for financial and compliance audits. We will conduct the audit in accordance with auditing standards generally accepted in the United States of America; "Government Auditing Standards" issued by the Comptroller General of the United States; the provisions of the Single Audit Act, Subpart F of Title 2 US Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up-to-date on all changes that are occurring within the industry.

Fort Pierce / Stuart

- 1 -

Member AICPA

Member AICPA Division for CPA Firms
Private Companies practice Section

Member FICPA



Berger, Toombs, Elam,
Gaines & Frank
Certified Public Accountants PL

Tohoqua Community Development District
July 22, 2021

Our firm is a member of the Government Audit Quality Center, an organization dedicated to improving government audit quality. We also utilize the audit program software of a nationally recognized CPA firm to assure us that we are up to date with all auditing standards and to assist us maintain maximum audit efficiencies.

To facilitate your evaluation of our qualifications and experience, we have arranged this proposal to include a resume of our firm, including our available staff, our extensive prior governmental and nonprofit auditing experience and clients to be contacted.

You need a firm that will provide an efficient, cost-effective, high-quality audit within critical time constraints. You need a firm with the prerequisite governmental and nonprofit experience to perform your audit according to stringent legal and regulatory requirements, a firm that understands the complex nature of community development districts and their unique compliance requirements. You need a firm with recognized governmental and nonprofit specialists within the finance and governmental communities. And, certainly, you need a firm that will provide you with valuable feedback to enhance your current and future operations. Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is that firm. J. W. Gaines is the person authorized to make representations for the firm.

Thank you again for the opportunity to submit this proposal to Tohoqua Community Development District.

Very truly yours,

*Berger Toombs Elam
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

PROFILE OF THE PROPOSER

Description and History of Audit Firm

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a Treasure Coast public accounting firm, which qualifies as a small business firm, as established by the Small Business Administration (13 CFR 121.38), with offices in Fort Pierce and Stuart. We are a member of the Florida Institute of Certified Public Accountants and the American Institute of Certified Public Accountants. The firm was formed from the merger of Edwards, Berger, Harris & Company (originated in 1972) and McAlpin, Curtis & Associates (originated in 1949). J. W. Gaines and Associates (originated in 1979) merged with the firm in 2004. Our tremendous growth rate experienced over the last 71 years is directly attributable to the firm's unrelenting dedication to providing the highest quality, responsive professional services attainable to its clients.

We are a member of the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA) to assure we meet the highest standards. Membership in this practice section requires that our firm meet more stringent standards than standard AICPA membership. These rigorous requirements include the requirement of a triennial peer review of our firm's auditing and accounting practice and annual Continuing Professional Education (CPE) for all accounting staff (whether CPA or non-CPA). For standard AICPA membership, only a quality review is required and only CPAs must meet CPE requirements.

We are also a member of the Government Audit Quality Center ("the Center") of the American Institute of Certified Public Accountants to assure the quality of our government audits. Membership in the Center, which is voluntary, requires our firm to comply with additional standards to promote the quality of government audits.

We have been extensively involved in serving local government entities with professional accounting, auditing and consulting services throughout the entire 71 year history of our firm. Our substantial experience over the years makes us uniquely qualified to provide accounting, auditing, and consulting services to these clients. We are a recognized leader in providing services to governmental and nonprofit agencies on the Treasure Coast and in Central and South Florida, with extensive experience in auditing community development districts and water control districts. We were the independent auditors of the City of Fort Pierce for over 37 years and currently, we are the independent auditors for St. Lucie County since 2002, and for 38 of the 42 years that the county has been audited by CPA firms. Additionally, we have performed audits of the City of Stuart, the City of Vero Beach, Indian River County and Martin County. We also presently audit over 75 Community Development Districts throughout Florida.

Our firm was founded on the belief that we are better able to respond to our clients needs through education, experience, independence, quality control, and personal service. Our firm's commitment to quality is reflected in our endeavor of professional excellence via continuing education, the use of the latest computer technology, professional membership in PCPS and peer review.

We believe our approach to audit engagements, intelligence and innovation teamed with sound professional judgment enables us to explore new concepts while remaining sensitive to the fundamental need for practical solutions. We take pride in giving you the assurance that the personal assistance you receive comes from years of advanced training, technical experience and financial acumen.

Professional Staff Resources

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has a total of 32 professional and administrative staff (including 14 professional staff with extensive experience servicing government entities). The work will be performed out of our Fort Pierce office with a proposed staff of one senior accountant and one or two staff accountants supervised by an audit manager and audit partner. With the exception of the directors of the firm's offices, the professional staff is not specifically assigned to any of our individual offices. The professional and administrative staff resources available to you through Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL are as follows:

	<u>Total</u>
Partners/Directors (CPA's)	5
Principals (CPA)	1
Managers (CPA)	1
Senior/Supervisor Accountants (2 CPA's)	3
Staff Accountants (1 CPA)	9
Computer Specialist	1
Paraprofessional	8
Administrative	<u>4</u>
Total – all personnel	32

Following is a brief description of each employee classification:

Staff Accountant – Staff accountants work directly under the constant supervision of the auditor-in-charge and, are responsible for the various testing of documents, account analysis and any other duties as his/her supervisor believes appropriate. Minimum qualification for a staff accountant is graduation from an accredited university or college with a degree in accounting or equivalent.

Senior Accountant – A senior accountant must possess all the qualifications of the staff accountant, in addition to being able to draft the necessary reports and financial statements, and supervise other staff accountants when necessary.

Managers – A manager must possess the qualifications of the senior accountant, plus be able to work without extensive supervision from the auditor-in-charge. The manager should be able to draft audit reports from start to finish and to supervise the audit team, if necessary.

Principal – A principal is a partner/director in training. He has been a manager for several years and possesses the technical skills to act as the auditor-in-charge. A principal has no financial interest in the firm.

Partner/Director – The director has extensive governmental auditing experience and acts as the auditor-in-charge. Directors have a financial interest in the firm.

Professional Staff Resources (Continued)

Independence – Independence of the public accounting firm, with respect to the audit client, is the foundation from which the public gains its trust in the opinion issued by the public accounting firm at the end of the audit process. This independence must be in appearance as well as in fact. The public must perceive that the accounting firm is independent of the audit entity to ensure that nothing would compromise the opinion issued by the public accounting firm. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is independent of Tohoqua Community Development District, including its elected officials and related parties, at the date of this proposal, as defined by the following rules, regulations, and standards:

AuSection 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants;

ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants;

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

Government Auditing Standards, issued by the Comptroller General of the United States.

On an annual basis, all members of the firm are required to confirm, in writing, that they have no personal or financial relationships or holding that would impair their independence with regard to the firm's clients.

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, the utmost care must be exercised by independent auditors in the performance of their duties.

Ability to Furnish the Required Services

As previously noted in the Profile of the Proposer section of this document, our firm has been in existence for over 69 years. We have provided audit services to some clients for over 30 years continually. Our firm is insured against physical loss through commercial insurance and we also carry liability insurance. The majority of our audit documentation is stored electronically, both on our office network and on each employee laptop or computer assigned to each specific job. Our office computer network is backed up on tape, so in the event of a total equipment loss, we can restore all data as soon as replacement equipment is acquired. In addition, our field laptop computers carry the same data and can be used in the event of emergency with virtually no delay in completing the required services.

ADDITIONAL SERVICES PROVIDED

Arbitrage Rebate Services

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL also provides arbitrage rebate compliance and related services to governmental issuers. The Tax Reform Act of 1986 requires issuers of most tax-exempt obligations to pay (i.e., “rebate”) to the United States government any arbitrage profits. Arbitrage profits are earnings on the investment of bond proceeds and certain other monies in excess of what would have been earned had such monies been invested at a yield equal to the yield on the bonds.

Federal tax law requires that interim rebate calculations and payments are due at the end of every fifth bond year. Final payment is required upon redemption of the bonds. More frequent calculations may be deemed advisable by an issuer's auditor, trustee or bond counsel or to assure that accurate and current records are available. These more frequent requirements are usually contained in the Arbitrage or Rebate Certificate with respect to the bonds.

Our firm performs a comprehensive rebate analysis and includes the following:

- Verifying that the issue is subject to rebate;
- Calculating the bond yield;
- Identifying, and separately accounting for, all “Gross Proceeds” (as that term is defined in the Code) of the bond issue, including those requiring analysis due to “transferred proceeds” and/or “commingled funds” circumstances;
- Determining what general and/or elective options are available to Gross proceeds of the issue;
- Calculating the issue's excess investment earning (rebate liability), if any;
- Delivering appropriate documentation to support all calculations;
- Providing an executive summary identifying the methodology employed, major assumptions, conclusions, and any other recommendations for changes in recordkeeping and investment policies;
- Assisting as necessary in the event of an Internal Revenue Service inquiry; and,
- Consulting with issue staff, as necessary, regarding arbitrage related matters.

GOVERNMENTAL AUDITING EXPERIENCE

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has been practicing public accounting in Florida for 69 years. Our success over the years has been the result of a strong commitment to providing personalized quality service to our clients.

The current members of our firm have performed audits of over 900 community development districts, and over 1,800 audits of municipalities, counties and other governmental entities such as the City of Fort Pierce and St. Lucie County.

Our firm provides a variety of accounting, auditing, tax litigation support, and consulting services. Some of the professional accounting, auditing and management consulting services that are provided by our firm are listed below:

- Performance of annual financial and compliance audits, including Single Audits of state and federal financial assistance programs, under the provisions of the Single Audit Act, Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), with minimal disruptions to your operations;
- Performance of special compliance audits to ascertain compliance with the applicable local, state and federal laws and regulations;
- Issuance of comfort letters and consent letters in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews;
- Calculation of estimated and actual federal arbitrage rebates;
- Assistance in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting;
- Preparation of indirect cost allocation systems in accordance with Federal and State regulatory requirements;
- Providing human resource and employee benefit consulting;
- Performance of automation feasibility studies and disaster recovery plans;
- Performance feasibility studies concerning major fixed asset acquisitions and utility plant expansion plans (including electric, water, pollution control, and sanitation utilities); and
- Assistance in litigation, including testimony in civil and criminal court.
- Assist clients who utilize QuickBooks software with their software needs. Our Certified QuickBooks Advisor has undergone extensive training through QuickBooks and has passed several exams to attain this Certification.

Continuing Professional Education

All members of the governmental audit staff of our firm, and audit team members assigned to this engagement, are in compliance with the Continuing Professional Education (CPE) requirements set forth in Government Auditing Standards issued by the Comptroller General of the United States. In addition, our firm is in compliance with the applicable provisions of the Florida Statutes that require CPA's to have met certain CPE requirements prior to proposing on governmental audit engagements.

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

The audit team has extensive experience in performing governmental audits and is exposed to intensive and continuing concentration on these types of audits. Due to the total number of governmental audits our team performs, each member of our governmental staff must understand and be able to perform several types of governmental audits. It is our objective to provide each professional employee fifty hours or more of comprehensive continuing professional education each year. This is accomplished through attending seminars throughout Florida and is reinforced through in-house training.

Our firm has made a steadfast commitment to professional education. Our active attendance and participation in continuing professional education is a major part of our objective to obtain the most recent knowledge on issues which are of importance to our clients. We are growing on the reputation for work that our firm is providing today.

Quality Control Program

Quality control requires continuing commitment to professional excellence. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is formally dedicated to that commitment.

To ensure maintaining the standards of working excellence required by our firm, we joined the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA). To be a participating member firm of this practice section, a firm must obtain an independent Peer Review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements.

The scope of the Peer Review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence;
- Assignment of professional personnel to engagements;
- Consultation on technical matters;
- Supervision of engagement personnel;
- Hiring and employment of personnel;
- Professional development;
- Advancement;
- Acceptance and continuation of clients; and,
- Inspection and review system.

We believe that our commitment to the program is rewarding not only to our firm, but primarily to our clients.

The external independent Peer Review of the elements of our quality control policies and procedures performed by an independent certified public accountant, approved by the PCPS of the AICPA, provides you with the assurance that we continue to conform to standards of the profession in the conduct of our accounting and auditing practice.

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

Our firm is also a member of Governmental Audit Quality Center (GAQC), a voluntary membership center for CPA firms that perform governmental audits. This center promotes the quality of governmental audits.

Our firm has completed successive Peer Reviews. These reviews included a representative sample of our firm's local governmental auditing engagements. As a result of these reviews, our firm obtained an unqualified opinion on our quality control program and work procedures. On page 31 is a copy of our most recent Peer Review report. It should be noted that we received a pass rating.

Our firm has never had any disciplinary actions by state regulatory bodies or professional organizations.

As our firm performs approximately one hundred fifty audits each year that are reviewed by federal, state or local entities, we are constantly dealing with questions from these entities about our audits. We are pleased to say that any questions that have been raised were minor issues and were easily resolved without re-issuing any reports.

Certificate of Achievement for Excellence in Financial Reporting (CAFR)

We are proud and honored to have been involved with the City of Fort Pierce and the Fort Pierce Utilities Authority when they received their first Certificates of Achievement for Excellence in Financial Reporting for the fiscal years ended September 30, 1988 and 1994, respectively. We were also instrumental in the City of Stuart receiving the award, in our first year of performing their audit, for the year ended September 30, 1999.

We also assisted St. Lucie County, Florida for the year ended September 30, 2003, in preparing their first Comprehensive Annual Financial Report, and St. Lucie County has received their Certificate of Achievement for Excellence in Financial Reporting every year since.

As continued commitment to insuring that we are providing the highest level of experience, we have had at least one employee of our firm serve on the GFOA – Special Review Committee since the mid-1980s. This committee is made up of selective Certified Public Accountants throughout the United States who have demonstrated their high level of knowledge and expertise in governmental accounting. Each committee member attends a special review meeting at the Annual GFOA Conference. At this meeting, the committee reports on the Certificate of Achievement Program's most recent results, future goals, and common reporting deficiencies.

We feel that our previous experience in assisting the City of Fort Pierce, the Fort Pierce Utilities Authority and St. Lucie County obtain their first CAFRs, and the City of Stuart in continuing to receive a CAFR and our firm's continued involvement with the GFOA, and the CAFR review committee make us a valued asset for any client in the field of governmental financial reporting.

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

References

Terracina Community Development
District
Jeff Walker, Special District Services
(561) 630-4922

Gateway Community Development
District
Stephen Bloom, Severn Trent Management
(954) 753-5841

The Reserve Community Development District

Darrin Mossing, Governmental Management
Services LLC
(407) 841-5524

Port of the Islands Community Development
District
Cal Teague, Premier District Management

(239) 690-7100 ext 101

In addition to the above, we have the following additional governmental audit experience:

Community Development Districts

Aberdeen Community Development
District

Beacon Lakes Community
Development District

Alta Lakes Community Development
District

Beaumont Community Development
District

Amelia Concourse Community
Development District

Bella Collina Community Development
District

Amelia Walk Community
Development District

Bonnet Creek Community
Development District

Aqua One Community Development
District

Buckeye Park Community
Development District

Arborwood Community Development
District

Candler Hills East Community
Development District

Arlington Ridge Community
Development District

Cedar Hammock Community
Development District

Bartram Springs Community
Development District

Central Lake Community
Development District

Baytree Community Development
District

Channing Park Community
Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Cheval West Community Development District	Evergreen Community Development District
Coconut Cay Community Development District	Forest Brooke Community Development District
Colonial Country Club Community Development District	Gateway Services Community Development District
Connerton West Community Development District	Gramercy Farms Community Development District
Copperstone Community Development District	Greenway Improvement District
Creekside @ Twin Creeks Community Development District	Greyhawk Landing Community Development District
Deer Run Community Development District	Griffin Lakes Community Development District
Dowden West Community Development District	Habitat Community Development District
DP1 Community Development District	Harbor Bay Community Development District
Eagle Point Community Development District	Harbourage at Braden River Community Development District
East Nassau Stewardship District	Harmony Community Development District
Eastlake Oaks Community Development District	Harmony West Community Development District
Easton Park Community Development District	Harrison Ranch Community Development District
Estancia @ Wiregrass Community Development District	Hawkstone Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Heritage Harbor Community Development District	Madeira Community Development District
Heritage Isles Community Development District	Marhsall Creek Community Development District
Heritage Lake Park Community Development District	Meadow Pointe IV Community Development District
Heritage Landing Community Development District	Meadow View at Twin Creek Community Development District
Heritage Palms Community Development District	Mediterra North Community Development District
Heron Isles Community Development District	Midtown Miami Community Development District
Heron Isles Community Development District	Mira Lago West Community Development District
Highland Meadows II Community Development District	Montecito Community Development District
Julington Creek Community Development District	Narcoossee Community Development District
Laguna Lakes Community Development District	Naturewalk Community Development District
Lake Bernadette Community Development District	New Port Tampa Bay Community Development District
Lakeside Plantation Community Development District	Overoaks Community Development District
Landings at Miami Community Development District	Panther Trace II Community Development District
Legends Bay Community Development District	Paseo Community Development District
Lexington Oaks Community Development District	Pine Ridge Plantation Community Development District
Live Oak No. 2 Community Development District	Piney Z Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Poinciana Community
Development District

Sampson Creek Community
Development District

Poinciana West Community
Development District

San Simeon Community
Development District

Port of the Islands Community
Development District

Six Mile Creek Community
Development District

Portofino Isles Community
Development District

South Village Community
Development District

Quarry Community Development
District

Southern Hills Plantation I
Community Development District

Renaissance Commons Community
Development District

Southern Hills Plantation III
Community Development District

Reserve Community
Development District

South Fork Community
Development District

Reserve #2 Community
Development District

St. John's Forest Community
Development District

River Glen Community
Development District

Stoneybrook South Community
Development District

River Hall Community
Development District

Stoneybrook South at ChampionsGate
Community Development District

River Place on the St. Lucie
Community Development District

Stoneybrook West Community
Development District

Rivers Edge Community
Development District

Tern Bay Community
Development District

Riverwood Community
Development District

Terracina Community Development
District

Riverwood Estates Community
Development District

Tison's Landing Community
Development District

Rolling Hills Community
Development District

TPOST Community Development
District

Rolling Oaks Community
Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Triple Creek Community
Development District

Vizcaya in Kendall
Development District

TSR Community Development
District

Waterset North Community
Development District

Turnbull Creek Community
Development District

Westside Community Development
District

Twin Creeks North Community
Development District

WildBlue Community Development
District

Urban Orlando Community
Development District

Willow Creek Community
Development District

Verano #2 Community
Development District

Willow Hammock Community
Development District

Viera East Community
Development District

Winston Trails Community
Development District

VillaMar Community
Development District

Zephyr Ridge Community
Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Other Governmental Organizations

City of Westlake	Office of the Medical Examiner, District 19
Florida Inland Navigation District	Rupert J. Smith Law Library of St. Lucie County
Fort Pierce Farms Water Control District	St. Lucie Education Foundation
Indian River Regional Crime Laboratory, District 19, Florida	Seminole Improvement District
Viera Stewardship District	Troup Indiantown Water Control District

Current or Recent Single Audits

St. Lucie County, Florida Early Learning Coalition, Inc. Treasure Coast Food Bank, Inc.	Gateway Services Community Development District
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Members of our audit team have acquired extensive experience from performing or participating in over 2,100 audits of governments, independent special taxing districts, school boards, and other agencies that receive public money and utilize fund accounting.

Much of our firm's auditing experience is with compliance auditing, which is required for publicly financed agencies. In this type of audit, we do a financial examination and also confirm compliance with various statutory and regulatory guidelines.

Following is a summary of our other experience, including Auditor General experience, as it pertains to other governmental and fund accounting audits.

Counties

(Includes elected constitutional officers, utilities and dependent taxing districts)

Indian River
Martin
Okeechobee
Palm Beach

Municipalities

City of Port St. Lucie
City of Vero Beach
Town of Orchid

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Special Districts

Bannon Lakes Community Development District
Boggy Creek Community Development District
Capron Trail Community Development District
Celebration Pointe Community Development District
Coquina Water Control District
Diamond Hill Community Development District
Dovera Community Development District
Durbin Crossing Community Development District
Golden Lakes Community Development District
Lakewood Ranch Community Development District
Martin Soil and Water Conservation District
Meadow Pointe III Community Development District
Myrtle Creek Community Development District
St. Lucie County – Fort Pierce Fire District
The Crossings at Fleming Island
St. Lucie West Services District
Indian River County Mosquito Control District
St. John's Water Control District
Westchase and Westchase East Community Development Districts
Pier Park Community Development District
Verandahs Community Development District
Magnolia Park Community Development District

Schools and Colleges

Federal Student Aid Programs – Indian River Community College
Indian River Community College
Okeechobee County District School Board
St. Lucie County District School Board

State and County Agencies

Central Florida Foreign-Trade Zone, Inc. (a nonprofit organization affiliated with the St. Lucie County Board of County Commissioners)
Florida School for Boys at Okeechobee
Indian River Community College Crime Laboratory
Indian River Correctional Institution

FEE SCHEDULE

We propose the fee for our audit services described below to be \$3,160 for the years ended September 30, 2021 and 2022, \$3,275 for the year ended September 30, 2023, and \$3,390 for the years ended September 30, 2024 and 2025. The fee is contingent upon the financial records and accounting systems of Tohoqua Community Development District being “audit ready” and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

SCOPE OF WORK TO BE PERFORMED

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of Tohoqua Community Development District as of September 30, 2021, 2022, 2023, 2024, and 2025. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

Our audit will be performed in accordance with standards for financial and compliance audits contained in *Government Auditing Standards*, as well as in compliance with rules and regulations of audits of special districts as set forth by the State Auditor General in Chapter 10.550, Local Governmental Entity Audits, and other relevant federal, state and county orders, statutes, ordinances, charter, resolutions, bond covenants, Administrative Code and procedures, or rules and regulations which may pertain to the work required in the engagement.

The primary purpose of our audit will be to express an opinion on the financial statements discussed above. It should be noted that such audits are subject to the inherent risk that errors or irregularities may not be detected. However, if conditions are discovered which lead to the belief that material errors, defalcations or other irregularities may exist or if other circumstances are encountered that require extended services, we will promptly notify the appropriate individual.

Commitment to Quality Service

Personnel Qualifications and Experience

J. W. Gaines, CPA, CITP

Director – 41 years

Education

- ◆ Stetson University, B.B.A. – Accounting

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Affiliate member Government Finance Officers Association
- ◆ Past President, Vice President-Campaign Chairman, Vice President and Board Member of United Way of St. Lucie County, 1989 - 1994
- ◆ Past President, President Elect, Secretary and Treasurer of the Treasure Coast Chapter of the Florida Institute of Certified Public Accountants, 1988 - 1991
- ◆ Past President of Ft. Pierce Kiwanis Club, 1994 - 95, Member/Board Member since 1982
- ◆ Past President, Vice President and Treasurer of St. Lucie County Chapter of the American Cancer Society, 1980 -1986
- ◆ Member of the St. Lucie County Chamber of Commerce, Member Board of Directors, Treasurer, September 2002 - 2006, Chairman Elect 2007, Chairman 2008, Past Chairman 2009
- ◆ Member Lawnwood Regional Medical Center Board of Trustees, 2000 – Present, Chairman 2013 - Present
- ◆ Member of St. Lucie County Citizens Budget Committee, 2001 – 2002
- ◆ Member of Ft. Pierce Citizens Budget Advisory Committee, 2010 – 2011
- ◆ Member of Ft. Pierce Civil Service Appeals Board, 2013 - Present

Professional Experience

- ◆ Miles Grant Development/Country Club – Stuart, Florida, July 1975 – October 1976
- ◆ State Auditor General's Office – Public Accounts Auditor – November 1976 through September 1979
- ◆ Director - Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for numerous government and nonprofit audits.
- ◆ Over 40 years experience in all phases of public accounting and auditing experience, with a concentration in financial and compliance audits. Mr. Gaines has been involved in all phases of the audits listed on the preceding pages.

Commitment to Quality Service

Personnel Qualifications and Experience
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J. W. Gaines, CPA, CITP (Continued)

Director

Continuing Professional Education

- ♦ Has participated in numerous continuing professional education courses provided by nationally recognized sponsors over the last two years to keep abreast of the latest developments in accounting and auditing such as:
 - Governmental Accounting Report and Audit Update
 - Analytical Procedures, FICPA
 - Annual Update for Accountants and Auditors
 - Single Audit Sampling and Other Considerations

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP

Accounting and Audit Principal – 18 years

Accounting and Audit Manager – 4 years

Staff Accountant – 11 years

Education

- ♦ University of Central Florida, B.A. – Accounting
- ♦ Barry University – Master of Professional Accountancy

Registrations

- ♦ Certified Public Accountant – State of Florida, State Board of Accountancy
- ♦ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants
- ♦ Certified Not-For-Profit Core Concepts 2018

Professional Affiliations/Community Service

- ♦ Member of the American and Florida Institutes of Certified Public Accountants
- ♦ Associate Member, Florida Government Finance Office Associates
- ♦ Assistant Coach – St. Lucie County Youth Football Organization (1994 – 2005)
- ♦ Assistant Coach – Greater Port St. Lucie Football League, Inc. (2006 – 2010)
- ♦ Board Member – Greater Port St. Lucie Football League, Inc. (2011 – 2017)
- ♦ Treasurer, AIDS Research and Treatment Center of the Treasure Coast, Inc. (2000 – 2003)
- ♦ Board Member/Treasurer, North Treasure Coast Chapter, American Red Cross (2004 – 2010)
- ♦ Member/Board Member of Port St. Lucie Kiwanis (1994 – 2001)
- ♦ President (2014/15) of Sunrise Kiwanis of Fort Pierce (2004 – 2017)
- ♦ St. Lucie District School Board Superintendent Search Committee (2013 – present)
- ♦ Board Member – Phrozen Pharoos (2019-2021)

Professional Experience

- ♦ Twenty-eight years public accounting experience with an emphasis on nonprofit and governmental organizations.
- ♦ Audit Manager in-charge on a variety of audit and review engagements within several industries, including the following government and nonprofit organizations:
 - St. Lucie County, Florida
 - 19th Circuit Office of Medical Examiner
 - Troup Indiantown Water Control District
 - Exchange Club Center for the Prevention of Child Abuse, Inc.
 - Healthy Kids of St. Lucie County
 - Mustard Seed Ministries of Ft. Pierce, Inc.
 - Reaching Our Community Kids, Inc.
 - Reaching Our Community Kids - South
 - St. Lucie County Education Foundation, Inc.
 - Treasure Coast Food Bank, Inc.
 - North Springs Improvement District
- ♦ Four years of service in the United States Air Force in computer operations, with a top secret (SCI/SBI) security clearance.

Commitment to Quality Service

Personnel Qualifications and Experience
--

David S. McGuire, CPA, CITP (Continued)

Accounting and Audit Principal

Continuing Professional Education

- ♦ Mr. McGuire has attended numerous continuing professional education courses and seminars taught by nationally recognized sponsors in the accounting auditing and single audit compliance areas. He has attended courses over the last two years in those areas as follows:

Not-for-Profit Auditing Financial Results and Compliance Requirements

Update: Government Accounting Reporting and Auditing

Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA

Accounting and Audit Manager – 30 years

Education

- ◆ Stetson University, B.B.A. – Accounting

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Former Member of Florida Institute of Certified Public Accountants Committee on State and Local Government
- ◆ Affiliate Member Government Finance Officers Association (GFOA) for over 10 years
- ◆ Affiliate Member Florida Government Finance Officers Association (FGFOA) for over 10 years
- ◆ Technical Review – 1997 FICPA Course on State and Local Governments in Florida
- ◆ Board of Directors – Kiwanis of Ft. Pierce, Treasurer – 1994-1999; Vice President – 1999-2001

Professional Experience

- ◆ Twenty-seven years public accounting experience with an emphasis on governmental and nonprofit organizations.
- ◆ State Auditor General's Office – West Palm Beach, Staff Auditor, June 1985 to September 1985
- ◆ Accounting and Audit Manager of Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for audit and accounting services including governmental and not-for-profit audits.
- ◆ Over 20 years of public accounting and governmental experience, specializing in governmental and nonprofit organizations with concentration in special districts, including Community Development Districts which provide services including water and sewer utilities. Governmental and non-profit entities served include the following:

Counties:

St. Lucie County

Municipalities:

City of Fort Pierce

City of Stuart

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA (Continued)

Accounting and Audit Manager

Professional Experience (Continued)

Special Districts:

Bluewaters Community Development District
Country Club of Mount Dora Community Development District
Fiddler's Creek Community Development District #1 and #2
Indigo Community Development District
North Springs Improvement District
Renaissance Commons Community Development District
St. Lucie West Services District
Stoneybrook Community Development District
Summerville Community Development District
Terracina Community Development District
Thousand Oaks Community Development District
Tree Island Estates Community Development District
Valencia Acres Community Development District

Non-Profits:

The Dunbar Center, Inc.
Hibiscus Children's Foundation, Inc.
Hope Rural School, Inc.
Maritime and Yachting Museum of Florida, Inc.
Tykes and Teens, Inc.
United Way of Martin County, Inc.
Workforce Development Board of the Treasure Coast, Inc.

- ♦ While with the Auditor General's Office he was on the staff for the state audits of the Martin County School District and Okeechobee County School District.
- ♦ During 1997 he performed a technical review of the Florida Institute of Certified Public Accountants state CPE course on Audits of State and Local Governments in Florida. His comments were well received by the author and were utilized in future updates to the course.

Continuing Professional Education

- ♦ During the past several years, he has participated in numerous professional development training programs sponsored by the AICPA and FICPA, including state conferences on special districts and governmental auditing in Florida. He averages in excess of 100 hours bi-annually of advanced training which exceeds the 80 hours required in accordance with the continuing professional education requirements of the Florida State Board of accountancy and the AICPA Private Companies Practice Section. He has over 75 hours of governmental CPE credit within the past two years.

Commitment to Quality Service

Personnel Qualifications and Experience

Matthew Gonano, CPA

Senior Staff Accountant – 10 years

Education

- ♦ University of North Florida, B.B.A. – Accounting
- ♦ University of Alicante, Spain – International Business
- ♦ Florida Atlantic University – Masters of Accounting

Professional Affiliations/Community Service

- ♦ American Institute of Certified Public Accountants
- ♦ Florida Institute of Certified Public Accountants

Professional Experience

- ♦ Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.
- ♦ Performed audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ♦ Performed Single Audits of nonprofit organizations in accordance with OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education

- ♦ Mr. Gonano has participated in numerous continuing professional education courses.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Paul Daly

Staff Accountant – 9 years

Education

- ♦ Florida Atlantic University, B.S. – Accounting

Professional Experience

- ♦ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ♦ Working to attain the requirements to take the Certified Public Accounting (CPA) exam.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Melissa Marlin, CPA

Senior Staff Accountant – 7 years

Education

- ♦ Indian River State College, A.A. – Accounting
- ♦ Florida Atlantic University, B.B.A. – Accounting

Professional Experience

- ♦ Staff accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ♦ Mrs. Marlin participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ♦ Mrs. Marlin is currently studying to pass the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Bryan Snyder

Staff Accountant – 5 years

Education

- ♦ Florida Atlantic University, B.B.A. – Accounting

Professional Experience

- ♦ Accountant beginning his professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.
- ♦ Mr. Snyder is gaining experience auditing governmental & nonprofit entities.

Continuing Professional Education

- ♦ Mr. Snyder participates in numerous continuing education courses and plans on working to acquire his CPA certificate.
- ♦ Mr. Snyder is currently studying to pass the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Maritza Stonebraker

Staff Accountant – 4 years

Education

- ♦ Indian River State College, B.S.A. – Accounting

Professional Experience

- ♦ Staff Accountant beginning her professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.

Continuing Professional Education

- ♦ Mrs. Stonebraker participates in numerous continuing education courses and plans on acquiring her CPA.
- ♦ Mrs. Stonebraker is currently studying to pass the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Jonathan Herman, CPA

Senior Staff Accountant – 7 years

Education

- ♦ University of Central Florida, B.S. – Accounting
- ♦ Florida Atlantic University, MACC

Professional Experience

- ♦ Accounting graduate with five years experience with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ♦ Mr. Herman participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Sean Stanton, CPA

Staff Accountant – 4 years

Education

- ◆ University of South Florida, B.S. – Accounting
- ◆ Florida Atlantic University, M.B.A. – Accounting

Professional Experience

- ◆ Staff accountant with Berger, Toombs, Elam, Gaines, & Frank auditing governmental and non-profit entities.

Continuing Professional Education

- ◆ Mr. Stanton participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Taylor Nuccio

Staff Accountant – 3 years

Education

- ♦ Indian River State College, B.S.A. – Accounting

Professional Experience

- ♦ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ♦ Ms. Nuccio participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ♦ Ms. Nuccio is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Kirk Vasser

Staff Accountant – 1 year

Education

- ♦ Indian River State College, B.S.A. – Accounting

Professional Experience

- ♦ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ♦ Mr. Vasser participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ♦ Mr. Vasser is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Madison Ballash

Staff Accountant – 1 year

Education

- ♦ Indian River State College, B.S.A. – Accounting (May 2020)

Professional Experience

- ♦ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ♦ Ms. Ballash participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ♦ Ms. Ballash is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.



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MBA, CPA, CVA, Partner | Zephyrhills, FL 33542
Marci Reutimann | (813) 788-2155
CPA, Partner | (813) 782-8606

Report on the Firm's System of Quality Control

To the Partners
Berger, Toombs, Elam, Gaines & Frank, CPAs, PL
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

October 30, 2019

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, (the firm), in effect for the year ended May 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PL has received a peer review rating of *pass*.

Baggett, Reutimann & Associates, CPAs, PA
BAGGETT, REUTIMANN & ASSOCIATES, CPAs, PA
Report prepared by Baggett, Reutimann & Associates, CPAs, PA, a Florida limited liability partnership

Member American Institute of Certified Public Accountants (AICPA) and Florida Institute of Certified Public Accountants (FICPA)
National Association of Certified Valuation Analysts (NACVA)

**TOHOQUA COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS**

**Annual Audit Services for Fiscal Year 2021
Osceola County, Florida**

INSTRUCTIONS TO PROPOSE

SECTION 1. DUE DATE. Sealed proposals must be received no later than Thursday, July 22, 2021, at 2:00 P.M., at the offices of District Manager, located 219 East Livingston Street, Orlando, FL 32801. Proposals will be publicly opened at that time.

SECTION 2. FAMILIARITY WITH THE LAW. By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules, and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relive it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

SECTION 3. QUALIFICATIONS OF PROPOSER. The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL. Proposers shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

SECTION 5. SUBMISSION OF PROPOSAL. Submit seven (7) copies and one (1) electronic copy of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services - Tohoqua Community Development District" on the face of it.

SECTION 6. MODIFICATION AND WITHDRAWAL. Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

SECTION 7. PROPOSAL DOCUMENTS. The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the "Proposal Documents").

SECTION 8. PROPOSAL. In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

SECTION 9. BASIS OF AWARD/RIGHT TO REJECT. The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

SECTION 10. CONTRACT AWARD. Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

SECTION 11. LIMITATION OF LIABILITY. Nothing herein shall be construed as or constitute a waiver of District's limited waiver of liability contained in section 768.28, Florida Statutes, or any other statute or law.

SECTION 12. MISCELLANEOUS. All proposals shall include the following information in addition to any other requirements of the proposal documents.

- A. List position or title of all personnel to perform work on the District audit. Include resumes for each person listed: list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The lump sum cost of the provision of the services under the proposal for Fiscal Year 2021, 2022, 2023, 2024, 2025. The District intends to enter into five (5) separate one-year agreements.
- E. Provide a proposed schedule for performance of the audit.

SECTION 13. PROTESTS. Any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) hours after the receipt of the documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid plans, specifications or contract documents.

SECTION 14. EVALUATION OF PROPOSALS. The criteria to be used in the evaluation of proposals are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.

SECTION IV

Tohoqua CDD Auditor Selection						
	Ability of Personnel (20 pts)	Proposer's Experience (20 pts)	Understanding of Scope of Work (20 pts)	Ability to Furnish the Required Services (20 pts)	Price (20 pts)	Total Points Earned
						Ranking (1 being highest)
Grau & Associates					2021 - \$3,500	
					2022 - \$3,600	
					2023 - \$3,700	
					2024 - \$3,800	
					2025 - \$3,900	
Berger, Toombs, Elam, Gaines & Frank					2021 - \$3,160	
					2022 - \$3,160	
					2023 - \$3,275	
					2024 - \$3,390	
					2025 - \$3,390	

Tohoqua CDD Auditor Selection - Tally						
	Andre Vidrine	Marcus Hooker	James Dowd	Jon Droor	Total Points Earned	Ranking (1 being highest)
Grau & Associates						
Berger, Toombs, Elam, Gaines & Frank						

**BOARD OF SUPERVISORS
MEETING**

SECTION III

SECTION C

RESOLUTION 2021-17

**A RESOLUTION OF THE TOHOQUA COMMUNITY
DEVELOPMENT DISTRICT ELECTING
_____ AS ASSISTANT
SECRETARY OF THE BOARD OF SUPERVISORS**

WHEREAS, the Board of Supervisors of the Tohoqua Community District
desires to elect _____ as an Assistant Secretary.

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

1. _____ is elected Assistant Secretary of the
Board of Supervisors.

Adopted this 4th day of August, 2021.

Secretary/ Assistant Secretary

Chairman/Vice Chairman

SECTION IV

MINUTES OF MEETING
TOHOQUA
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Tohoqua Community Development District was held on Wednesday, June 2, 2021 at 9:00 a.m., at Tohoqua Amenity Center, 1830 Fulfillment Drive, Kissimmee, Florida.

Present and constituting a quorum were:

Andre Vidrine	Chairman
Marcus Hooker	Vice Chairman
John Droor	Assistant Secretary

Also present were:

George Flint	District Manager
Kristen Trucco	District Counsel
Eric Warren <i>by phone</i>	District Engineer
Alan Scheerer	Field Manager
Marcia Calleja	CALM
Larissa Diaz	CALM

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Public Comment Period

Mr. Flint: We just have staff and Board Members.

THIRD ORDER OF BUSINESS

Organizational Matters

A. Acceptance of Resignation of James Shoukwiler

Mr. Flint: We received a resignation from Mr. James Shoukwiler. It is in your agenda package. Is there a motion to accept the resignation?

On MOTION by Mr. Vidrine, seconded by Mr. Hooker, with all in favor, the resignation of James Shoukwiler, was accepted.

B. Appointment of Individual to Fulfill the Board Vacancy with a Term Ending November 2023

C. Administration of Oath of Office to Newly Appointed Supervisor

D. Consideration of Resolution 2021-14 Electing an Assistant Secretary

Mr. Flint: Are there any nominations at this time to fill the vacancy?

Mr. Vidrine: Not at this time.

Mr. Flint: So, we will carry the vacancy over to the next Board meeting and defer action on the resolution electing an Assistant Secretary.

FOURTH ORDER OF BUSINESS

**Approval of Minutes of the May 5, 2021
Board of Supervisors Meeting and May 5,
2021 Audit Committee Meeting**

Mr. Flint: Were there any comments or corrections to the May 5, 2021 Board or Audit Committee meeting minutes? If not, we would ask for a motion to approve the minutes.

On MOTION by Mr. Vidrine, seconded by Mr. Hooker, with all in favor, the Minutes of the May 5, 2021 Board of Supervisors Meeting and May 5, 2021 Audit Committee Meeting, were approved as presented.

FIFTH ORDER OF BUSINESS

**Termination of Applied Aquatic Contract
and Consideration of Proposal with
Sunshine Land Management for
Environmental Services**

Mr. Flint: My understanding is this is not necessarily a performance issue with Applied Aquatic, but a desire to retain a different company that has a different set of skills we believe the District would benefit from. Like all contracts with the District, there is a 30-day termination provision without cause in the Applied Aquatic contract. We also have a proposal from Sunshine Land Management, which was provided to me by the Chair. From a cost perspective, this proposal is significantly less than the Applied Aquatic contract. This is \$450 a month proposal. You can see the map that is attached on the ponds would be covered by this agreement. The cost

from Applied Aquatic is \$1,200 for the same ponds. This proposal also includes a fee schedule and a list of other services that can be provided a la carte in addition to the monthly lake maintenance. Andre, do you want to hit on anything?

Mr. Vidrine: I think you covered it well. I think it's just an addition to the normal services provided. There is also expertise to help staff maintain the District's assets. If you get into more complex situations, as you would in a big Master Plan like this, having someone that has been out here consistently that understands all of the rules and regulations from the various municipalities, is going to add another level of protection and they had a better price as well.

Mr. Flint: Are there any questions from the Board? If not, we need a motion to hire the Applied Aquatic contract.

On MOTION by Mr. Vidrine, seconded by Mr. Hooker, with all in favor, terminating the Applied Aquatic contract, was approved.

Mr. Flint: Is there a motion to hire Sunshine Land Management? Per the proposal in your agenda, District Counsel would need to prepare a standard CDD agreement that would go with this. Part of that requirement is also the E-Verify, which is something that as of January 1 was in effect. Is there a motion to approve the proposal from Sunshine Land Management, directing District Counsel to prepare an agreement and authorizing the Chair to execute?

On MOTION by Mr. Vidrine, seconded by Mr. Hooker, with all in favor, approving the proposal from Sunshine Land Management, directing District Counsel to prepare an agreement and authorizing the Chair to execute, was approved.

SIXTH ORDER OF BUSINESS

Ratification of Series 2021 Phase 2 Requisition #1

Mr. Flint: This is for the Series 2021 Phase 2 project. This is the first requisition submitted against the Acquisition and Construction Account. It was signed by the District Engineer and the Vice Chair, Mr. Marcus Hooker. Requisition #1 is in the amount of \$683,601.73. There is extensive backup to this. District Counsel is preparing all of the conveyance documents.

Ms. Trucco: There is a signature on the District Engineer's Certificate that goes along with the requisition. We reviewed all of the maps and backup for this particular requisition. The

conveyance documents are ready to go. They will be included in the agenda next month for ratification. This is Eric's requisition that we need approval on today for infrastructure improvements. No land is being transferred. We are just looking for a motion to approve the requisition.

Mr. Warren: I believe this is just for pressure pipe and utilities. It's all new ground. It was inspected by inspectors and the Department of Environmental Protection (DEP).

Ms. Trucco: For the stormwater. They provided us with all the permits and backup for those stormwater systems.

On MOTION by Mr. Vidrine, seconded by Mr. Hooker, with all in favor, Requisition #1 for Series 2021 Phase 2, was ratified.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Flint: Is there anything else, Kirsten?

Ms. Trucco: The only other item we are working on right now is the Phase 4A and 5A requisition with Pulte. We are just waiting for confirmation on the particular tracts that are being transferred to the District and which improvements will be included in this requisition for Phase 4 and 5A. Hopefully, by next month, we will have those conveyance documents ready and signed so we can complete and process that requisition. That is the only update I have.

Mr. Flint: The requisitions themselves are not required to be approved by the Board prior to submitting, but we need to make sure that the District Engineer certifies that the improvements are complete in accordance with their report and that we have all of the conveyance documents executed. If we get that information prior to the next meeting, it can be funded without a Board meeting. The Board typically would put it on the agenda to be ratified, although it's not required.

Mr. Vidrine: That's standard.

Mr. Flint: Yes.

B. Engineer

Mr. Flint: Eric, do you have anything?

Mr. Warren: Not beyond what was discussed.

C. District Manager's Report

i. Approval of Check Register

Mr. Flint: You have the Check Register from April 30, 2021 through May 26, 2021 for the General Fund and payroll totaling \$34,241.92. The detailed register is behind the summary. Are there any questions on the Check Register?

Mr. Vidrine: No questions.

Mr. Flint: I would ask for a motion to approve it.

On MOTION by Mr. Vidrine, seconded by Mr. Hooker, with all in favor, the Check Register from April 30, 2021 through May 26, 2021 in the amount of \$34,241.92, was approved.

ii. Balance Sheet and Income Statement

Mr. Flint: We have the Unaudited Financials through April 30th. No action is required by the Board, but if there any questions, we can discuss those.

iii. Presentation of Number of Registered Voters – 215

Mr. Flint: As of April 15, 2021, the District has 215 registered voters. Once the District reaches 250 registered voters and the District has been in existence for six years, two of the Board seats transition to general election and then in two years, two more seats transition and in the following two years, the last seat will be up for General Election. It looks like this year we will trigger the 250. Because the District was created in an odd numbered year and our elections are in November of odd number years, we are going to need to switch those to even numbered years. The Legislature and the Statutes contemplate that District Board terms will shift to an even numbered year as well. At some point, we will be bringing a resolution forward, which would basically add a year to all of the existing terms. Instead of expiring in odd numbered years, there would be even numbers.

Mr. Vidrine: Will it transition to 250?

Mr. Flint: You have to hit both. The District was created in 2017.

Mr. Vidrine: So, the resolution makes it 2018? Is that what you are saying?

Mr. Flint: No. The District was created in 2017, so the earliest you would trigger the transition would be in 2022, but because the terms of the seats are going to be shifted to an even numbered year, it would November 2024 before those first two seats transition. Then in 2026, the Board would have four residents.

Mr. Vidrine: Got it.

iv. Designation of November 3, 2021 as Landowners' Meeting Date

Mr. Flint: We need to designate the Landowner Election date after the formation. It has to be on the first Tuesday in November, which is November 3, 2021. At that point, there will be three seats up for election that will be elected at a Landowner Election, which is one vote per acre or part of an acre. In your agenda, you will see sample instructions and a landowner proxy. Any landowner can designate a proxyholder to cast votes on their behalf. The proxyholder or landowner would need to be physically present at the Landowner Election, which is contemplated for November 3, 2021 at 9:00 a.m. at this location. So, it's not a Board meeting, but a Landowner Election. The Board doesn't need to be here for that, but any landowner that wants to participate would need to be here or their proxyholder. I will get with the major landowners in advance of the election, so they have the proxy forms. They are familiar with what needs to be done. Is there a motion to set November 3rd as the landowner meeting date?

On MOTION by Mr. Vidrine, seconded by Mr. Hooker, with all in favor, designating November 3, 2021 at 9:00 a.m. at this location as a Landowners' Meeting, was approved.

v. Amenity Manager's Report

Mr. Flint: Larissa?

Ms. Diaz: Good morning. We are working with KUA on installing additional light posts by the mailboxes. Jack just responded that they are backordered. We know that they need to be prepaid. It will be done before or by June 17th. This month we have the following special events; our regular events plus a Father's Day breakfast scheduled for Saturday, June 12th. We had great RSVPs for the events we had so far.

Mr. Vidrine: How many?

Ms. Diaz: Right now?

Mr. Vidrine: Yes.

Ms. Diaz: We divided it into time slots. We had 25 for Mother's Day and are getting close to that for Father's Day. They can bring a guest, either their wife or child. We are having a Food Truck Social on Tuesday, June 17th. You can see the Usage Report for the pool and Fitness Center. The pool is getting really busy. Usage of the Fitness Center is going slightly down. In

May, we had a Mother's Day continental breakfast. We gave a rose to every participating mother. They were also able to bring a guest, child, daughter, son or significant other. Also, we have a picture of the participating food truck that we had during the month of May. They sold 34 orders. Are there any questions?

Mr. Vidrine: No questions.

Ms. Diaz: We are adding more events. We also have something in place for the Fourth of July and are adding events for kids over the summer.

Mr. Vidrine: For the Fourth of July, do you already have the programming figured out?

Ms. Diaz: We have a band. They are setting up on the lawn. We are also going to have a BBQ.

Mr. Vidrine: You might want to invite the St. Cloud Fire Department to show up for the kids. I think that's a good form of community building. We want to get residents in here and encourage kids to engage and be respectful and appreciated.

Ms. Diaz: Okay.

Mr. Vidrine: We've had some good turnouts with that. It might get some more kids out here. With some notice, I bet they can accommodate that. If you don't have a contact, I can send you some contact information for the Fire Chief.

Ms. Diaz: Okay. Perfect. I am sure that the pool is going to be packed that day.

Mr. Flint: Are there other questions for Larisa?

Mr. Vidrine: No other questions.

- **Public Comments**

Mr. Flint: We have a member of the public here. Normally we have public comments at the beginning. I understand there was an issue with the time in the newsletter, which was incorrect for the CDD meeting.

Resident (Not Identified): We have a Facebook page and a lot of homeowners are upset that we weren't notified in advance. I didn't know that the CDD has a website.

Mr. Flint: Okay. The CDD has a website, TohoquaCDD.com. It has the CDD meeting notice. The agenda is on there every month. There is information about the CDD. There is onsite staff here if you ever have any questions. The legal requirement for noticing the CDD is it is a government entity, so we have to run a notice in the newspaper, which we do. We also have to

have that information on the CDDs website, which we do. So, if you have any questions or need any information, Marcia is here. She can help or I would be happy to give you my card and you can contact me as well.

Resident (Not Identified): We are new. I don't even know what the CDD does, what it is or anything like that.

Mr. Flint: There are over 600 of them in Florida. It's not an unusual arrangement, but I would be happy to meet with you after the meeting. In this case, the CDD owns the amenities, stormwater system and we are responsible for maintenance of the landscaping in the common areas along the main roads. St. Cloud owns the roads themselves; we own the stormwater system and have landscape maintenance responsibility. All of these facilities, the pool, Fitness Center and Clubhouse are all owned and maintained by the CDD.

Resident (Not Identified): Are you in charge of the lights outside? A lot of homeowners are concerned about the mailboxes. At night, when they pull up, it is dark.

Mr. Flint: We are working on having additional lighting installed by the mailboxes.

Resident (Not Identified): That is one of the items that homeowners are worried about.

Mr. Flint: That was brought up earlier in the meeting. We are working on that. KUA is the utility that would actually be installing the lights.

Resident (Not Identified): Perfect.

Mr. Flint: So, we are working with them and their time schedule. They kind of operate on their own schedule.

Mr. Vidrine: Has this been coordinated with them already?

Mr. Flint: Yes, we already coordinated it.

Resident (Not Identified): Okay, I'll let the homeowners know.

Mr. Flint: At every meeting, we have a public comment period at the beginning of the meeting, so any residents that have concerns or questions, there is an opportunity at the beginning of each meeting.

Ms. Calleja: If you can't attend a meeting, you can submit comments in advance. Email addresses are on the website as well as detailed minutes.

Resident (Not Identified): We attend HOA meetings.

Mr. Flint: The HOA is limited to architectural review. It really doesn't own and maintain property or assets, but they have responsibility for enforcement of the codes, covenants and

restrictions. The CDD owns all of the assets and the HOA enforces what color you can paint your house, landscaping or whether you rolled your trash can in.

Resident (Not Identified): Is there a bulletin board near the pool where meeting notices can be posted?

Ms. Calleja: Yes. It is by the Fitness Center. We are also going to start sending out a newsletter earlier. This meeting falls right on the first week.

Mr. Vidrine: Do you live in a single-family home or a townhouse?

Resident (Not Identified): We live in a house.

Mr. Flint: Thank you for your input.

EIGHTH ORDER OF BUSINESS

Other Business

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

NINTH ORDER OF BUSINESS

Supervisors Requests

Mr. Flint: Is there anything else from the Board?

Mr. Vidrine: I have nothing this time.

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

TENTH ORDER OF BUSINESS

Adjournment

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

Secretary / Assistant Secretary

Chairman / Vice Chairman

SECTION V

SECTION A

RESOLUTION 2021-18

THE ANNUAL APPROPRIATION RESOLUTION OF THE TOHOQUA COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021, AND ENDING SEPTEMBER 30, 2022.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2021, submitted to the Board of Supervisors (the "Board") a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the Tohoqua Community Development 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 annual budget (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 **August 4, 2021**, as the date for 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, Section 190.008(2)(a), Florida Statutes, requires that, prior to October 1, of each year, the District 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 TOHOQUA COMMUNITY DEVELOPMENT DISTRICT;

Section 1. Budget

- a. That the Board of Supervisors has reviewed the District Manager's Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. That the District Manager's 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, 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 for Fiscal Year 2021 and/or revised projections for Fiscal Year 2022.

- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District's Records Office and identified as "The Budget for Tohoqua Community Development District for the Fiscal Year Ending September 30, 2022," as adopted by the Board of Supervisors on **August 4, 2021**.

Section 2. Appropriations

There is hereby appropriated out of the revenues of the Tohoqua Community Development District, for the fiscal year beginning October 1, 2021, and ending September 30, 2022, the sum of \$_____ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ _____
TOTAL DEBT SERVICE FUND	\$ _____
TOTAL ALL FUNDS	\$ _____

Section 3. Supplemental Appropriations

The Board may authorize by resolution, supplemental appropriations or revenue changes for any lawful purpose from funds on hand or estimated to be received within the fiscal year as follows:

- a. Board may authorize a transfer of the unexpended balance or portion thereof of any appropriation item.
- b. Board may authorize an appropriation from the unappropriated balance of any fund.
- c. Board may increase any revenue or income budget amount to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

The District Manager and Treasurer shall have the power within a given fund to authorize the transfer of any unexpected balance of any appropriation item or any portion thereof, provided such transfers do not exceed Ten Thousand (\$10,000) Dollars or have the effect of causing more than 10% of the total appropriation of a given program or project to be transferred previously approved transfers included. Such transfer shall not have the effect of causing a more than

\$10,000 or 10% increase, previously approved transfers included, to the original budget appropriation for the receiving program. Transfers within a program or project may be approved by the Board of Supervisors. The District Manager or Treasurer must establish administrative procedures which require information on the request forms proving that such transfer requests comply with this section.

Introduced, considered favorably, and adopted this 4th day of August, 2021.

ATTEST:

**TOHOQUA COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

By:_____

Its:_____

Tohoqua
Community Development District

Proposed Budget
FY2022

GMS
COMMUNITY DEVELOPMENT DISTRICTS

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Tohoqua
Community Development District
General Fund
Fiscal Year 2022

Description	Adopted Budget FY2021	Actual thru 6/30/21	Projected Next 3 Months	Total thru 9/31/21	Proposed Budget FY2022
Revenues					
Developer Contributions	\$ 699,813	\$ 50,000	\$ 211,932	\$ 261,932	\$ 296,333
Assessments - Tax Collector	\$ 228,349	\$ 228,685	\$ -	\$ 228,685	\$ 387,600
Assessments - Direct	\$ -	\$ -	\$ -	\$ -	\$ 498,363
Assessments - Direct (Administrative)	\$ 115,755	\$ 115,763	\$ -	\$ 115,763	\$ 93,576
Special Events Revenue	\$ 12,000	\$ 4,653	\$ 3,000	\$ 7,653	\$ 12,000
Total Revenues	\$ 1,055,916	\$ 399,101	\$ 214,932	\$ 614,033	\$ 1,287,871
Expenditures					
Administrative					
Supervisor Fees	\$ 9,600	\$ 4,800	\$ 2,400	\$ 7,200	\$ 12,000
FICA Expense	\$ 734	\$ 367	\$ 184	\$ 551	\$ 918
Engineering	\$ 12,000	\$ 4,532	\$ 3,000	\$ 7,532	\$ 12,000
Attorney	\$ 25,000	\$ 21,853	\$ 4,500	\$ 26,353	\$ 25,000
Annual Audit	\$ 3,500	\$ 1,500	\$ 1,900	\$ 3,400	\$ 6,600
Assessment Administration	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 7,500
Arbitrage	\$ 1,200	\$ -	\$ 450	\$ 450	\$ 1,350
Dissemination	\$ 10,000	\$ 5,000	\$ 2,500	\$ 7,500	\$ 10,000
Trustee Fees	\$ 7,435	\$ 3,717	\$ -	\$ 3,717	\$ 11,152
Management Fees	\$ 36,050	\$ 27,038	\$ 9,013	\$ 36,050	\$ 37,132
Information Technology	\$ 1,440	\$ 900	\$ 300	\$ 1,200	\$ 1,800
Website Maintenance	\$ 960	\$ -	\$ -	\$ -	\$ 1,200
Telephone	\$ 300	\$ 17	\$ 75	\$ 92	\$ 300
Postage	\$ 1,000	\$ 369	\$ 250	\$ 619	\$ 1,000
Insurance	\$ 5,700	\$ 6,138	\$ -	\$ 6,138	\$ 6,000
Printing & Binding	\$ 1,000	\$ 1,699	\$ 450	\$ 2,149	\$ 3,000
Legal Advertising	\$ 3,800	\$ -	\$ 3,800	\$ 3,800	\$ 3,800
Other Current Charges	\$ 1,000	\$ 1,590	\$ 250	\$ 1,840	\$ 2,500
Property Taxes	\$ -	\$ 4,443	\$ -	\$ 4,443	\$ -
Office Supplies	\$ 625	\$ 202	\$ 156	\$ 359	\$ 625
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total Administrative	\$ 126,519	\$ 89,341	\$ 29,227	\$ 118,568	\$ 144,052
Operations & Maintenance					
Contract Services					
Field Management	\$ 20,000	\$ 15,000	\$ 5,000	\$ 20,000	\$ 20,600
Amenities Management	\$ 36,000	\$ 24,000	\$ 12,000	\$ 36,000	\$ 37,080
Landscape Maintenance	\$ 350,000	\$ 113,897	\$ 39,666	\$ 153,563	\$ 469,372
Lake Maintenance	\$ 28,080	\$ 9,685	\$ 3,375	\$ 13,060	\$ 52,440
Wetland Maintenance	\$ 6,400	\$ 10,400	\$ -	\$ 10,400	\$ 12,100
Wetland Mitigation Reporting	\$ 26,000	\$ 3,600	\$ 2,400	\$ 6,000	\$ 9,600
Pool Maintenance	\$ 20,000	\$ 11,700	\$ 5,205	\$ 16,905	\$ 20,820
Pest Control	\$ 780	\$ 585	\$ 195	\$ 780	\$ 780
Janitorial Services	\$ 35,100	\$ 23,934	\$ 12,780	\$ 36,714	\$ 45,000
Contract Services Subtotal:	\$ 522,360	\$ 212,801	\$ 80,621	\$ 293,422	\$ 667,792
Repairs & Maintenance					
Landscape Replacement	\$ 25,000	\$ -	\$ 6,250	\$ 6,250	\$ 25,000
Irrigation Repairs	\$ 3,000	\$ -	\$ 750	\$ 750	\$ 3,000
Stormwater Inspections	\$ 14,400	\$ -	\$ 3,600	\$ 3,600	\$ 14,400
General Repairs & Maintenance	\$ 10,000	\$ -	\$ 2,500	\$ 2,500	\$ 10,000
Road & Sidewalk Maintenance	\$ 3,000	\$ 74	\$ 750	\$ 824	\$ 3,000
Signage	\$ 250	\$ 447	\$ 375	\$ 822	\$ 1,500
Walls - Repair/Cleaning	\$ 1,500	\$ -	\$ 375	\$ 375	\$ 1,500
Fencing	\$ 250	\$ -	\$ 63	\$ 63	\$ 250
Repairs & Maintenance Subtotal:	\$ 57,400	\$ 521	\$ 14,663	\$ 15,183	\$ 58,650

Tohoqua
Community Development District
General Fund
Fiscal Year 2022

Description	Adopted Budget FY2021	Actual thru 6/30/21	Projected Next 3 Months	Total thru 9/31/21	Proposed Budget FY2022
Utilities					
Amenity Center - Electric	\$ 15,000	\$ 16,479	\$ 2,550	\$ 19,029	\$ 19,000
Amenity Center - Water	\$ 600	\$ 5,002	\$ 1,250	\$ 6,252	\$ 6,500
Electric	\$ 10,000	\$ 106	\$ 60	\$ 166	\$ 5,000
Water & Sewer	\$ 57,500	\$ 5,521	\$ 4,500	\$ 10,021	\$ 54,500
Streetlights	\$ 75,000	\$ 20,625	\$ 7,500	\$ 28,125	\$ 150,000
Gas	\$ 6,000	\$ -	\$ -	\$ -	\$ -
Utilities Subtotal:	\$ 164,100	\$ 47,733	\$ 15,860	\$ 63,593	\$ 235,000
Amenities					
Property Insurance	\$ 20,000	\$ 22,642	\$ -	\$ 22,642	\$ 25,000
Pool Attendants	\$ 12,500	\$ -	\$ 12,500	\$ 12,500	\$ 12,500
Security Patrol	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
Pool Repairs & Maintenance	\$ 9,000	\$ 14,242	\$ 2,250	\$ 16,492	\$ 15,000
Pool Permits	\$ 325	\$ 325	\$ -	\$ 325	\$ 325
Trash Collection	\$ 6,000	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 1,250	\$ -	\$ -	\$ -	\$ -
Cable/Internet	\$ 3,750	\$ -	\$ -	\$ -	\$ -
Access Cards & Equipment Supplies	\$ 4,000	\$ 62	\$ 598	\$ 660	\$ 2,390
Fire Alarm & Security Monitoring	\$ 1,000	\$ -	\$ 250	\$ 250	\$ 1,000
Fire Alarm & Security Monitoring Repairs	\$ 3,000	\$ -	\$ 500	\$ 500	\$ 2,000
Fire Extinguisher Inspections	\$ 150	\$ 85	\$ -	\$ 85	\$ 100
Amenity Signage	\$ 2,000	\$ 1,010	\$ 990	\$ 2,000	\$ 2,000
Repairs & Maintenance	\$ 17,500	\$ 12,829	\$ 4,375	\$ 17,204	\$ 17,500
Office Supplies	\$ 2,500	\$ 1,160	\$ 375	\$ 1,535	\$ 1,500
Operating Supplies	\$ 5,000	\$ 1,710	\$ 1,250	\$ 2,960	\$ 5,000
Special Events	\$ 12,000	\$ 6,009	\$ 5,991	\$ 12,000	\$ 15,000
Termite Bond	\$ 300	\$ -	\$ 300	\$ 300	\$ 300
Holiday Décor	\$ 15,000	\$ 12,251	\$ -	\$ 12,251	\$ 12,500
Amenities Subtotal:	\$ 145,275	\$ 72,326	\$ 29,378	\$ 101,704	\$ 142,115
Other					
Contingency	\$ 25,000	\$ 50	\$ 6,250	\$ 6,300	\$ 25,000
Capital Reserve	\$ 15,262	\$ -	\$ 15,262	\$ 15,262	\$ 15,262
Other Subtotal:	\$ 40,262	\$ 50	\$ 21,512	\$ 21,562	\$ 40,262
Total Operations & Maintenance:	\$ 929,397	\$ 333,430	\$ 162,034	\$ 495,465	\$ 1,143,819
Total Expenditures	\$ 1,055,916	\$ 422,771	\$ 191,262	\$ 614,033	\$ 1,287,871
Excess Revenues/(Expenditures)	\$ -	\$ (23,670)	\$ 23,670	\$ -	\$ -

Product	Assessable Units	Net Assessment	Gross Assessment	Net Per Unit	Gross Per Unit
Phase 1 - Mattamy - Tax Roll					
Townhouse	101	\$ 47,280	\$ 50,298	\$468.12	\$498.00
Single-Family 40'	69	\$ 47,348	\$ 50,370	\$686.20	\$730.00
Single-Family 45'	97	\$ 74,950	\$ 79,734	\$772.68	\$822.00
Single-Family 55'	61	\$ 57,569	\$ 61,244	\$943.76	\$1,004.00
Single-Family 70'	1	\$ 1,201	\$ 1,278	\$1,201.32	\$1,278.00
Total Phase 1 - Mattamy	329	\$ 228,349	\$ 242,924		
Phase 2 - Lennar - Tax Roll					
Single-Family 32'	115	\$ 63,130	\$ 67,160	\$548.96	\$584.00
Single-Family 50'	112	\$ 96,121	\$ 102,256	\$858.22	\$913.00
Total Phase 2 - Lennar	227	\$ 159,251	\$ 169,416		
Total Tax Roll	556	\$ 387,600	\$ 412,340		
Phase 4A/5A - Pulte - Direct					
Multi-Family-Duplex 33'	68	\$ 31,832	\$ 33,864	\$468.12	\$498.00
Single-Family 32'	57	\$ 31,291	\$ 33,288	\$548.96	\$584.00
Single-Family 40'	37	\$ 25,389	\$ 27,010	\$686.20	\$730.00
Single-Family 50'	87	\$ 74,665	\$ 79,431	\$858.22	\$913.00
Total Phase 4A/5A - Pulte	249	\$ 163,177	\$ 173,593		
Phase 3, 6 & 7 - Lennar - Direct					
Townhome	216	\$ 101,114	\$ 107,568	\$468.12	\$498.00
Single-Family 32'	170	\$ 93,323	\$ 99,280	\$548.96	\$584.00
Single-Family 50'	164	\$ 140,748	\$ 149,732	\$858.22	\$913.00
Total Phase 4A/5A - Pulte	550	\$ 335,185	\$ 356,580		
Total Direct	799	\$ 498,363	\$ 530,173		

Tohoqua

Community Development District

General Fund Budget

Revenues:

Developer Contributions

The District will enter into a Funding Agreement with the Developer to Fund the General Fund expenditures for the Fiscal Year.

Assessments

The District will levy a non-ad valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the fiscal year.

Special Events Revenue

Represents fees collected by the onsite management company related to various special events operated by the District.

Expenditures:

Administrative:

Supervisor Fees

Chapter 190, Florida Statutes, allows for each Board member to receive \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings.

FICA Expense

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisor checks.

Engineering

The District's engineer will be providing general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review invoices and various projects as directed by the Board of Supervisors and the District Manager.

Attorney

The District's legal counsel will be providing general legal services to the District, e.g. attendance and preparation for monthly meetings, preparation for Board meetings, preparation and review of agreements, resolutions, and other research as directed by the Board of Supervisors and the District Manager.

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis. The District is currently contracted with Grau & Associates.

Tohoqua
Community Development District
General Fund Budget

Assessment Administration

The District will contract to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Arbitrage

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on the Series 2018, Series 2021 Phase 2 & Series 2021 Phase 4A/5A Special Assessment Revenue Bonds.

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues.

Trustee Fees

The District issued the Series 2018, , Series 2021 Phase 2 & Series 2021 Phase 4A/5A Special Assessment Revenue Bonds that are deposited with a Trustee at USBank.

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-Central Florida, LLC. The services include but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reports, annual audits, etc.

Information Technology

Represents costs related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, security, accounting software, etc.

Website Maintenance

Represents the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

Telephone

Telephone and fax machine.

Postage

Mailing of agenda packages, overnight deliveries, correspondence, etc.

Insurance

The District's general liability, public officials liability and property insurance coverages.

Tohoqua
Community Development District
General Fund Budget

Printing & Binding

Printing and binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes etc.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings, etc. in a newspaper of general circulation.

Other Current Charges

Bank charges and any other miscellaneous expenses incurred during the year.

Office Supplies

Miscellaneous office supplies.

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Economic Opportunity for \$175. This is the only expense under this category for the District.

Operations & Maintenance:

Contract Services:

Field Management

Represents the estimated costs of onsite field management of contracts for the District such as landscape and lake maintenance. Services to include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

Amenities Management

The District has contracted with Community Association and Lifestyle Management, LLC to provide amenity center management services, amenity operations services and programming services.

Tohoqua

Community Development District

General Fund Budget

Landscape Maintenance

Represents the estimated maintenance of the landscaping within the common areas of the District after the installation of landscape material has been completed. The District is currently contracted with United Landscapes for these services.

Description	Monthly	Annually
Cross Prairie Parkway	\$3,668	\$44,020
2 Additional Ponds	\$700	\$8,400
Phase 1 (excludes Cross Prairie Parkway)	\$5,943	\$71,320
Amenity Center	\$1,744	\$20,925
Amenity Center Pond	\$1,167	\$14,000
Estimated East Cross Prairie Parkway	\$3,885	\$46,620
Estimated West Cross Prairie Parkway	\$1,505	\$18,060
Estimated Phase 2	\$2,555	\$30,660
Estimated Phase 3	\$2,631	\$31,572
Estimated Phase 4	\$4,369	\$52,428
Estimated Phase 5	\$1,060	\$12,720
Estimated Phase 6	\$4,296	\$51,555
Estimated Phase 7	\$5,591	\$67,092
Total		\$469,372

Lake Maintenance

Represents the costs of aquatic management services for the District's lakes. Services include monthly inspections and/or treatments needed to maintain control of noxious vegetation growth within the lakes. The District is currently contracted with Applied Aquatic Management for these services.

Description	Monthly	Annually
Ponds 2, 2A & 4	\$1,015	\$12,180
Amenity Center Pond	\$110	\$1,320
Phase 2 & Phase 3 Pond	\$545	\$6,540
Estimated Phase 4A/5A Ponds 6, 17, 18, 20 & 25	\$2,120	\$25,440
Estimated Phase 7 Ponds 11, 13 & 14	\$580	\$6,960
Total		\$52,440

Tohoqua

Community Development District

General Fund Budget

Wetland Maintenance

BioTech Consulting, Inc. provides maintenance services on the District's wetlands. These services include quarterly maintenance consisting of herbicide treatments and water level monitoring.

Description	Quarterly	Annually
Mitigation Maintenance	\$1,600	\$6,400
Water Level Monitoring	\$800	\$3,200
Estimated Project Coordination		\$2,500
Total		\$12,100

Wetland Mitigation Monitoring

The District will incur costs related to mitigation reporting for its wetlands. BioTech Consulting, Inc. conducts a semi annual mitigation monitoring report as well as an annual mitigation report detailing all of the monitoring events conducted. These reports are submitted to respective agencies for permit conditions.

Description	Event	Annually
Semi – Annual Mitigation Monitoring	\$3,000	\$6,000
Annual Mitigation Report	\$3,600	\$3,600
Total		\$9,600

Pool Maintenance

Represents the costs of regular cleaning of the District's pool. This service is provided by Roberts Pool Service and Repair, Inc.

Description	Monthly	Annually
5 times per week	\$1,735	\$20,820
Total		\$20,820

Pest Services

The District is contracted with Pro-Staff Termite & Pest Control, LLC for integrated pest management and rodent control.

Description	Monthly	Annually
Pest Control	\$65	\$780
Total		\$780

Tohoqua
Community Development District
General Fund Budget

Janitorial Services

The District is contracted with Westwood Interior Cleaning, Inc. to provide janitorial services for the amenity center. Amounts are based on five cleaning services per week.

Description	Monthly	Annually
Janitorial Services - \$135 per service	\$2,880	\$34,560
Janitorial Services – Holidays		\$1,080
Supplies		9,360
Total		\$45,000

Repairs & Maintenance

Landscape Replacement

Represents estimated costs related to the replacement of any landscaping needed throughout the fiscal year.

Irrigation Repairs

The District will incur costs related to repairing and maintaining its irrigation systems. The amount is based on estimated costs.

General Repairs & Maintenance

Represents estimated costs for the general repairs and maintenance of various facilities throughout the District.

Road & Sidewalk Maintenance

The District will incur costs related to maintaining the roads and sidewalks within its boundaries. The amount is estimated.

Signage

Represents estimated costs to replace miscellaneous signs throughout the fiscal year.

Walls – Repair/Cleaning

Represents estimated costs of repairing and cleaning walls maintained by the District.

Fencing

Represents estimated costs for maintaining fences during the fiscal year.

Utilities:

Pool - Electric

Represents estimated electric charges for the District's pool.

Tohoqua
Community Development District
General Fund Budget

Pool – Water

Represents estimated water charges for the District's pool.

Electric

Represents estimated electric charges of common areas throughout the District.

Water & Sewer

Represents estimated costs for water and refuse services provided for common areas throughout the District.

Streetlights

Represents the cost to maintain street lights within the District Boundaries that are expected to be in place throughout the fiscal year.

Amenities:

Property Insurance

The District will incur fees to insure items owned by the District for its property needs. Coverage is provided by Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage for government agencies.

Pool Attendants

Represents the estimated cost of having pool attendants during certain times throughout the operating season for the pool.

Security Patrol

The District will contract with a vendor to provide security services throughout the fiscal year.

Pool Repairs & Maintenance

Estimated miscellaneous pool maintenance costs not included under the District's regular pool agreement.

Pool Permits

Represents annual costs of required pool permits paid to the Florida Department of Health.

Access Cards & Equipment Supplies

Represents the estimated cost for providing and maintaining an access card system.

Fire Alarm & Security Monitoring

Represents estimated costs of maintaining fire alarm and security systems for the amenity facilities within the District.

Tohoqua

Community Development District

General Fund Budget

Fire Alarm & Security Monitoring Repairs

Represents estimated costs of maintaining and repairing the fire alarm and security systems.

Fire Extinguisher Inspections

Represents the annual cost of inspecting the fire extinguishers.

Amenity Signage

Represents estimated costs to obtain amenity signage necessary throughout the fiscal year.

Repairs & Maintenance

Represents estimated costs for general repairs and maintenance of the District's amenities.

Office Supplies

Represents the cost of daily office supplies required by the District to facilitate operations.

Operating Supplies

Represents estimated costs of supplies purchased for operating and maintaining common areas.

Special Events

The onsite management company for the District will coordinate and provide various special events throughout the year. The amount represents estimated costs related to supplies, notices and other items to run these events.

Termite Bond

The District will incur annual fees for the termite bonds of its amenity facilities.

Holiday Décor

The District will incur costs related to the decoration of common areas during the Holidays.

Other:

Contingency

Represents funds allocated to expenses that the District could incur throughout the fiscal year that do not fit into any standard category.

Capital Reserve

The District will fund an annual amount for future cost related to replacement and repair of capital assets of the District. Upon completion, the District may have a Capital Reserve study prepared to ensure annually funding levels are sufficient.

Tohoqua
Community Development District
Capital Reserve Fund
Fiscal Year 2022

Description	Adopted Budget FY2021	Actual thru 6/30/21	Projected Next 3 Months	Total thru 9/31/21	Proposed Budget FY2022
Revenues					
Transfer In	\$ 15,262	\$ -	\$ 15,262	\$ 15,262	\$ 15,262
Carry Forward Surplus	\$ 15,262	\$ -	\$ -	\$ -	\$ 15,262
Total Revenues	\$ 30,524	\$ -	\$ 15,262	\$ 15,262	\$ 30,524
Expenditures					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Revenues/(Expenditures)	\$ 30,524	\$ -	\$ 15,262	\$ 15,262	\$ 30,524

Tohoqua
Community Development District
Debt Service Fund - Series 2018
Fiscal Year 2022

Description	Adopted Budget FY2021	Actual thru 6/30/21	Projected Next 3 Months	Total thru 9/31/21	Proposed Budget FY2022
Revenues					
Special Assessments	\$ 137,458	\$ 137,656	\$ -	\$ 137,656	\$ 137,458
Interest	\$ -	\$ 6	\$ -	\$ 6	\$ -
Carry Forward Surplus	\$ 63,209	\$ 64,151	\$ -	\$ 64,151	\$ 67,273
Total Revenues	\$ 200,667	\$ 201,813	\$ -	\$ 201,813	\$ 204,731
Expenditures					
Interest Payment - 11/01	\$ 49,770	\$ 49,770	\$ -	\$ 49,770	\$ 48,948
Principal Payment - 05/01	\$ 35,000	\$ 35,000	\$ -	\$ 35,000	\$ 40,000
Interest Payment - 05/01	\$ 49,770	\$ 49,770	\$ -	\$ 49,770	\$ 48,948
Total Expenditures	\$ 134,540	\$ 134,540	\$ -	\$ 134,540	\$ 137,895
Excess Revenues/(Expenditures)	\$ 66,127	\$ 67,273	\$ -	\$ 67,273	\$ 66,836

1. Carry forward surplus is net of Reserves.

Interest 11/1/22 \$48,008

Net Assessments	\$137,458
Add: Discounts & Collection	\$8,774
Gross Assessments	\$146,232

Product Type	No. of Units	Annual Debt Service	Per Unit Net Debt Assessment	Per Unit Gross Debt Assessment
Townhouse	101	\$ 28,482	\$282	\$300
Single-Family 40'	69	\$ 28,509	\$413	\$440
Single-Family 45'	97	\$ 45,089	\$465	\$495
Single-Family 55'	61	\$ 34,655	\$568	\$604
Single-Family 70'	1	\$ 723	\$723	\$769
	329	\$ 137,458		

Tohoqua
Community Development District
Series 2018 Special Assessment Bonds
Amortization Schedule

Date	Balance	Principal	Interest	Total
11/01/21	\$ 2,060,000.00	\$ -	\$ 48,947.50	\$ 133,717.50
05/01/22	\$ 2,060,000.00	\$ 40,000.00	\$ 48,947.50	
11/01/22	\$ 2,020,000.00	\$ -	\$ 48,007.50	\$ 136,955.00
05/01/23	\$ 2,020,000.00	\$ 40,000.00	\$ 48,007.50	
11/01/23	\$ 1,980,000.00	\$ -	\$ 47,067.50	\$ 135,075.00
05/01/24	\$ 1,980,000.00	\$ 45,000.00	\$ 47,067.50	
11/01/24	\$ 1,935,000.00	\$ -	\$ 46,010.00	\$ 138,077.50
05/01/25	\$ 1,935,000.00	\$ 45,000.00	\$ 46,010.00	
11/01/25	\$ 1,890,000.00	\$ -	\$ 44,952.50	\$ 135,962.50
05/01/26	\$ 1,890,000.00	\$ 45,000.00	\$ 44,952.50	
11/01/26	\$ 1,845,000.00	\$ -	\$ 43,895.00	\$ 133,847.50
05/01/27	\$ 1,845,000.00	\$ 50,000.00	\$ 43,895.00	
11/01/27	\$ 1,795,000.00	\$ -	\$ 42,720.00	\$ 136,615.00
05/01/28	\$ 1,795,000.00	\$ 50,000.00	\$ 42,720.00	
11/01/28	\$ 1,745,000.00	\$ -	\$ 41,545.00	\$ 134,265.00
05/01/29	\$ 1,745,000.00	\$ 55,000.00	\$ 41,545.00	
11/01/29	\$ 1,690,000.00	\$ -	\$ 40,252.50	\$ 136,797.50
05/01/30	\$ 1,690,000.00	\$ 55,000.00	\$ 40,252.50	
11/01/30	\$ 1,635,000.00	\$ -	\$ 38,960.00	\$ 134,212.50
05/01/31	\$ 1,635,000.00	\$ 60,000.00	\$ 38,960.00	
11/01/31	\$ 1,575,000.00	\$ -	\$ 37,550.00	\$ 136,510.00
05/01/32	\$ 1,575,000.00	\$ 60,000.00	\$ 37,550.00	
11/01/32	\$ 1,515,000.00	\$ -	\$ 36,140.00	\$ 133,690.00
05/01/33	\$ 1,515,000.00	\$ 65,000.00	\$ 36,140.00	
11/01/33	\$ 1,450,000.00	\$ -	\$ 34,612.50	\$ 135,752.50
05/01/34	\$ 1,450,000.00	\$ 70,000.00	\$ 34,612.50	
11/01/34	\$ 1,380,000.00	\$ -	\$ 32,967.50	\$ 137,580.00
05/01/35	\$ 1,380,000.00	\$ 70,000.00	\$ 32,967.50	
11/01/35	\$ 1,310,000.00	\$ -	\$ 31,322.50	\$ 134,290.00
05/01/36	\$ 1,310,000.00	\$ 75,000.00	\$ 31,322.50	
11/01/36	\$ 1,235,000.00	\$ -	\$ 29,560.00	\$ 135,882.50
05/01/37	\$ 1,235,000.00	\$ 80,000.00	\$ 29,560.00	
11/01/37	\$ 1,155,000.00	\$ -	\$ 27,680.00	\$ 137,240.00
05/01/38	\$ 1,155,000.00	\$ 80,000.00	\$ 27,680.00	
11/01/38	\$ 1,075,000.00	\$ -	\$ 25,800.00	\$ 133,480.00
05/01/39	\$ 1,075,000.00	\$ 85,000.00	\$ 25,800.00	
11/01/39	\$ 990,000.00	\$ -	\$ 23,760.00	\$ 134,560.00
05/01/40	\$ 990,000.00	\$ 90,000.00	\$ 23,760.00	
11/01/40	\$ 900,000.00	\$ -	\$ 21,600.00	\$ 135,360.00
05/01/41	\$ 900,000.00	\$ 95,000.00	\$ 21,600.00	
11/01/41	\$ 805,000.00	\$ -	\$ 19,320.00	\$ 135,920.00
05/01/42	\$ 805,000.00	\$ 100,000.00	\$ 19,320.00	
11/01/42	\$ 705,000.00	\$ -	\$ 16,920.00	\$ 136,240.00
05/01/43	\$ 705,000.00	\$ 105,000.00	\$ 16,920.00	
11/01/43	\$ 600,000.00	\$ -	\$ 14,400.00	\$ 136,320.00

Tohoqua
Community Development District
Series 2018 Special Assessment Bonds
Amortization Schedule

Date		Balance		Prinicpal		Interest		Total
05/01/44	\$	600,000.00	\$	110,000.00	\$	14,400.00		
11/01/44	\$	490,000.00	\$	-	\$	11,760.00	\$	136,160.00
05/01/45	\$	490,000.00	\$	115,000.00	\$	11,760.00		
11/01/45	\$	375,000.00	\$	-	\$	9,000.00	\$	135,760.00
05/01/46	\$	375,000.00	\$	120,000.00	\$	9,000.00		
11/01/46	\$	255,000.00	\$	-	\$	6,120.00	\$	135,120.00
05/01/47	\$	255,000.00	\$	125,000.00	\$	6,120.00		
11/01/47	\$	130,000.00	\$	-	\$	3,120.00	\$	134,240.00
05/01/48	\$	130,000.00	\$	130,000.00	\$	3,120.00	\$	133,120.00
			\$	2,060,000.00	\$	1,647,980.00	\$	3,792,750.00

Tohoqua
Community Development District
Debt Service Fund - Series 2021 Phase 2
Fiscal Year 2022

Description	Proposed Budget FY2021	Actual thru 6/30/21	Projected Next 3 Months	Total thru 9/31/21	Proposed Budget FY2022
Revenues					
Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ 144,764
Interest	\$ -	\$ 2	\$ -	\$ 2	\$ -
Carry Forward Surplus	\$ -	\$ -	\$ -	\$ -	\$ 45,024
Total Revenues	\$ -	\$ 2	\$ -	\$ 2	\$ 189,788
Expenditures					
Interest Payment - 11/01	\$ -	\$ -	\$ -	\$ -	\$ 45,022
Principal Payment - 05/01	\$ -	\$ -	\$ -	\$ -	\$ 55,000
Interest Payment - 05/01	\$ 14,007	\$ 14,007	\$ -	\$ 14,007	\$ 45,022
Total Expenditures	\$ 14,007	\$ 14,007	\$ -	\$ 14,007	\$ 145,044
Other Financing Sources/(Uses)					
Bond Proceeds	\$ 131,410	\$ 131,410	\$ -	\$ 131,410	\$ -
Total Other Financing Sources/(Uses)	\$ 131,410	\$ 131,410	\$ -	\$ 131,410	\$ -
Excess Revenues/(Expenditures)	\$ 117,403	\$ 117,405	\$ -	\$ 117,405	\$ 44,744

1. Carry forward surplus is net of Reserves.

Interest 11/1/22	\$44,369
Net Assessments	\$144,764
Add: Discounts & Collection	\$9,240
Gross Assessments	<u>\$154,004</u>

Product Type	No. of Units	Annual Debt Service	Per Unit Net Debt Assessment	Per Unit Gross Debt Assessment
Single-Family 32'	115	\$ 57,944	\$503.86	\$536
Single-Family 50'	112	\$ 86,820	\$775.17	\$825
	227	\$ 144,764		

Tohoqua
Community Development District
Series 2021 Special Assessment Bonds Phase 2 Project
Amortization Schedule

Date	Balance	Principal	Interest	Total
11/01/21	\$ 2,580,000.00	\$ -	\$ 45,021.88	\$ 59,028.68
05/01/22	\$ 2,580,000.00	\$ 55,000.00	\$ 45,021.88	
11/01/22	\$ 2,525,000.00	\$ -	\$ 44,368.75	\$ 144,390.63
05/01/23	\$ 2,525,000.00	\$ 55,000.00	\$ 44,368.75	
11/01/23	\$ 2,470,000.00	\$ -	\$ 43,715.63	\$ 143,084.38
05/01/24	\$ 2,470,000.00	\$ 55,000.00	\$ 43,715.63	
11/01/24	\$ 2,415,000.00	\$ -	\$ 43,062.50	\$ 141,778.13
05/01/25	\$ 2,415,000.00	\$ 55,000.00	\$ 43,062.50	
11/01/25	\$ 2,300,000.00	\$ -	\$ 42,409.38	\$ 140,471.88
05/01/26	\$ 2,300,000.00	\$ 60,000.00	\$ 42,409.38	
11/01/26	\$ 2,300,000.00	\$ -	\$ 41,696.88	\$ 144,106.25
05/01/27	\$ 2,300,000.00	\$ 60,000.00	\$ 41,696.88	
11/01/27	\$ 2,240,000.00	\$ -	\$ 40,834.38	\$ 142,531.25
05/01/28	\$ 2,240,000.00	\$ 60,000.00	\$ 40,834.38	
11/01/28	\$ 2,180,000.00	\$ -	\$ 39,971.88	\$ 140,806.25
05/01/29	\$ 2,180,000.00	\$ 65,000.00	\$ 39,971.88	
11/01/29	\$ 2,115,000.00	\$ -	\$ 39,037.50	\$ 144,009.38
05/01/30	\$ 2,115,000.00	\$ 65,000.00	\$ 39,037.50	
11/01/30	\$ 2,050,000.00	\$ -	\$ 38,103.13	\$ 142,140.63
05/01/31	\$ 2,050,000.00	\$ 65,000.00	\$ 38,103.13	
11/01/31	\$ 1,985,000.00	\$ -	\$ 37,168.75	\$ 140,271.88
05/01/32	\$ 1,985,000.00	\$ 70,000.00	\$ 37,168.75	
11/01/32	\$ 1,915,000.00	\$ -	\$ 35,987.50	\$ 143,156.25
05/01/33	\$ 1,915,000.00	\$ 70,000.00	\$ 35,987.50	
11/01/33	\$ 1,845,000.00	\$ -	\$ 34,806.25	\$ 140,793.75
05/01/34	\$ 1,845,000.00	\$ 75,000.00	\$ 34,806.25	
11/01/34	\$ 1,770,000.00	\$ -	\$ 33,540.63	\$ 143,346.88
05/01/35	\$ 1,770,000.00	\$ 75,000.00	\$ 33,540.63	
11/01/35	\$ 1,695,000.00	\$ -	\$ 32,275.00	\$ 140,815.63
05/01/36	\$ 1,695,000.00	\$ 80,000.00	\$ 32,275.00	
11/01/36	\$ 1,615,000.00	\$ -	\$ 30,925.00	\$ 143,200.00
05/01/37	\$ 1,615,000.00	\$ 80,000.00	\$ 30,925.00	
11/01/37	\$ 1,535,000.00	\$ -	\$ 29,575.00	\$ 140,500.00
05/01/38	\$ 1,535,000.00	\$ 85,000.00	\$ 29,575.00	
11/01/38	\$ 1,450,000.00	\$ -	\$ 28,140.63	\$ 142,715.63
05/01/39	\$ 1,450,000.00	\$ 90,000.00	\$ 28,140.63	
11/01/39	\$ 1,360,000.00	\$ -	\$ 26,621.88	\$ 144,762.50
05/01/40	\$ 1,360,000.00	\$ 90,000.00	\$ 26,621.88	
11/01/40	\$ 1,175,000.00	\$ -	\$ 25,103.13	\$ 141,725.00
05/01/41	\$ 1,175,000.00	\$ 95,000.00	\$ 25,103.13	
11/01/41	\$ 1,175,000.00	\$ -	\$ 23,500.00	\$ 143,603.13
05/01/42	\$ 1,175,000.00	\$ 95,000.00	\$ 23,500.00	
11/01/42	\$ 1,080,000.00	\$ -	\$ 21,600.00	\$ 140,100.00
05/01/43	\$ 1,080,000.00	\$ 100,000.00	\$ 21,600.00	
11/01/43	\$ 980,000.00	\$ -	\$ 19,600.00	\$ 141,200.00

Toho qua
Community Development District
Series 2021 Special Assessment Bonds Phase 2 Project
Amortization Schedule

Date		Balance		Prinicpal		Interest		Total	
05/01/44	\$	980,000.00	\$	105,000.00	\$	19,600.00			
11/01/44	\$	875,000.00	\$	-	\$	17,500.00	\$	142,100.00	
05/01/45	\$	875,000.00	\$	110,000.00	\$	17,500.00			
11/01/45	\$	765,000.00	\$	-	\$	15,300.00	\$	142,800.00	
05/01/46	\$	765,000.00	\$	115,000.00	\$	15,300.00			
11/01/46	\$	650,000.00	\$	-	\$	13,000.00	\$	143,300.00	
05/01/47	\$	650,000.00	\$	120,000.00	\$	13,000.00			
11/01/47	\$	530,000.00	\$	-	\$	10,600.00	\$	143,600.00	
05/01/48	\$	530,000.00	\$	125,000.00	\$	10,600.00	\$	-	
11/01/48	\$	405,000.00	\$	-	\$	8,100.00	\$	143,700.00	
05/01/49	\$	405,000.00	\$	130,000.00	\$	8,100.00	\$	-	
11/01/49	\$	275,000.00	\$	-	\$	5,500.00	\$	143,600.00	
05/01/50	\$	275,000.00	\$	135,000.00	\$	5,500.00	\$	-	
11/1/50	\$	140,000.00	\$	-	\$	2,800.00	\$	143,300.00	
5/1/51	\$	140,000.00	\$	140,000.00	\$	2,800.00	\$	142,800.00	
				\$	2,580,000.00	\$	1,739,731.25	\$	4,333,738.06

Toho qua
Community Development District
Debt Service Fund - Series 2021 Phase 4A/5A
Fiscal Year 2022

Description	Proposed Budget FY2021	Actual thru 6/30/21	Projected Next 3 Months	Total thru 9/31/21	Proposed Budget FY2022
Revenues					
Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ 150,700
Interest	\$ -	\$ 1	\$ -	\$ 1	\$ -
Carry Forward Surplus	\$ -	\$ -	\$ -	\$ -	\$ 48,031
Total Revenues	\$ -	\$ 1	\$ -	\$ 1	\$ 198,731
Expenditures					
Interest Payment - 11/01	\$ -	\$ -	\$ -	\$ -	\$ 48,030
Principal Payment - 05/01	\$ -	\$ -	\$ -	\$ -	\$ 55,000
Interest Payment - 05/01	\$ 11,207	\$ 11,207	\$ -	\$ 11,207	\$ 48,030
Total Expenditures	\$ 11,207	\$ 11,207	\$ -	\$ 11,207	\$ 151,060
Other Financing Sources/(Uses)					
Bond Proceeds	\$ 134,587	\$ 134,587	\$ -	\$ 134,587	\$ -
Total Other Financing Sources/(Uses)	\$ 134,587	\$ 134,587	\$ -	\$ 134,587	\$ -
Excess Revenues/(Expenditures)	\$ 123,380	\$ 123,381	\$ -	\$ 123,381	\$ 47,671

1. Carry forward surplus is net of Reserves.

Interest 11/1/22 \$47,343

Net Assessments	\$150,700
Add: Discounts & Collection	\$9,619
Gross Assessments	<u>\$160,319</u>

Product Type	No. of Units	Annual Debt Service	Per Unit Net Debt Assessment	Per Unit Gross Debt Assessment
Multi-Family-Duplex 33'	68	\$ 31,620	\$465.00	\$494.68
Single-Family 32'	57	\$ 28,714	\$503.76	\$535.91
Single-Family 40'	37	\$ 22,940	\$620.01	\$659.58
Single-Family 50'	87	\$ 67,426	\$775.01	\$824.47
	249	\$ 150,700		

Toho qua
Community Development Dis trict
Series 2021 Special Assessment Bonds Phase 4A/5A Project
Amortization Schedule

Date	Balance	Prinicipal	Interest	Total
11/01/21	\$ 2,660,000.00	\$ -	\$ 48,030.00	\$ 59,237.00
05/01/22	\$ 2,660,000.00	\$ 55,000.00	\$ 48,030.00	
11/01/22	\$ 2,605,000.00	\$ -	\$ 47,342.50	\$ 150,372.50
05/01/23	\$ 2,605,000.00	\$ 55,000.00	\$ 47,342.50	
11/01/23	\$ 2,550,000.00	\$ -	\$ 46,655.00	\$ 148,997.50
05/01/24	\$ 2,550,000.00	\$ 55,000.00	\$ 46,655.00	
11/01/24	\$ 2,495,000.00	\$ -	\$ 45,967.50	\$ 147,622.50
05/01/25	\$ 2,495,000.00	\$ 55,000.00	\$ 45,967.50	
11/01/25	\$ 2,380,000.00	\$ -	\$ 45,280.00	\$ 146,247.50
05/01/26	\$ 2,380,000.00	\$ 60,000.00	\$ 45,280.00	
11/01/26	\$ 2,380,000.00	\$ -	\$ 44,530.00	\$ 149,810.00
05/01/27	\$ 2,380,000.00	\$ 60,000.00	\$ 44,530.00	
11/01/27	\$ 2,320,000.00	\$ -	\$ 43,592.50	\$ 148,122.50
05/01/28	\$ 2,320,000.00	\$ 60,000.00	\$ 43,592.50	
11/01/28	\$ 2,260,000.00	\$ -	\$ 42,655.00	\$ 146,247.50
05/01/29	\$ 2,260,000.00	\$ 65,000.00	\$ 42,655.00	
11/01/29	\$ 2,195,000.00	\$ -	\$ 41,639.38	\$ 149,294.38
05/01/30	\$ 2,195,000.00	\$ 65,000.00	\$ 41,639.38	
11/01/30	\$ 2,130,000.00	\$ -	\$ 40,623.75	\$ 147,263.13
05/01/31	\$ 2,130,000.00	\$ 70,000.00	\$ 40,623.75	
11/01/31	\$ 2,060,000.00	\$ -	\$ 39,530.00	\$ 150,153.75
05/01/32	\$ 2,060,000.00	\$ 70,000.00	\$ 39,530.00	
11/01/32	\$ 1,990,000.00	\$ -	\$ 38,270.00	\$ 147,800.00
05/01/33	\$ 1,990,000.00	\$ 75,000.00	\$ 38,270.00	
11/01/33	\$ 1,915,000.00	\$ -	\$ 36,920.00	\$ 150,190.00
05/01/34	\$ 1,915,000.00	\$ 75,000.00	\$ 36,920.00	
11/01/34	\$ 1,840,000.00	\$ -	\$ 35,570.00	\$ 147,490.00
05/01/35	\$ 1,840,000.00	\$ 80,000.00	\$ 35,570.00	
11/01/35	\$ 1,760,000.00	\$ -	\$ 34,130.00	\$ 149,700.00
05/01/36	\$ 1,760,000.00	\$ 80,000.00	\$ 34,130.00	
11/01/36	\$ 1,680,000.00	\$ -	\$ 32,690.00	\$ 146,820.00
05/01/37	\$ 1,680,000.00	\$ 85,000.00	\$ 32,690.00	
11/01/37	\$ 1,595,000.00	\$ -	\$ 31,160.00	\$ 148,850.00
05/01/38	\$ 1,595,000.00	\$ 90,000.00	\$ 31,160.00	
11/01/38	\$ 1,505,000.00	\$ -	\$ 29,540.00	\$ 150,700.00
05/01/39	\$ 1,505,000.00	\$ 90,000.00	\$ 29,540.00	
11/01/39	\$ 1,415,000.00	\$ -	\$ 27,920.00	\$ 147,460.00
05/01/40	\$ 1,415,000.00	\$ 95,000.00	\$ 27,920.00	
11/01/40	\$ 1,320,000.00	\$ -	\$ 26,210.00	\$ 149,130.00
05/01/41	\$ 1,320,000.00	\$ 95,000.00	\$ 26,210.00	
11/01/41	\$ 1,225,000.00	\$ -	\$ 24,500.00	\$ 145,710.00
05/01/42	\$ 1,225,000.00	\$ 100,000.00	\$ 24,500.00	
11/01/42	\$ 1,125,000.00	\$ -	\$ 22,500.00	\$ 147,000.00
05/01/43	\$ 1,125,000.00	\$ 105,000.00	\$ 22,500.00	
11/01/43	\$ 1,020,000.00	\$ -	\$ 20,400.00	\$ 147,900.00
05/01/44	\$ 1,020,000.00	\$ 110,000.00	\$ 20,400.00	
11/01/44	\$ 910,000.00	\$ -	\$ 18,200.00	\$ 148,600.00
05/01/45	\$ 910,000.00	\$ 115,000.00	\$ 18,200.00	
11/01/45	\$ 795,000.00	\$ -	\$ 15,900.00	\$ 149,100.00

Toho qua
Community Development Dis trict
Series 2021 Special Assessment Bonds Phase 4A/5A Project
Amortization Schedule

Date		Balance		Prinicpal		Interest		Total
05/01/46	\$	795,000.00	\$	120,000.00	\$	15,900.00		
11/01/46	\$	675,000.00	\$	-	\$	13,500.00	\$	149,400.00
05/01/47	\$	675,000.00	\$	125,000.00	\$	13,500.00		
11/01/47	\$	550,000.00	\$	-	\$	11,000.00	\$	149,500.00
05/01/48	\$	550,000.00	\$	130,000.00	\$	11,000.00		
11/01/48	\$	420,000.00	\$	-	\$	8,400.00	\$	149,400.00
05/01/49	\$	420,000.00	\$	135,000.00	\$	8,400.00		
11/01/49	\$	285,000.00	\$	-	\$	5,700.00	\$	149,100.00
05/01/50	\$	285,000.00	\$	140,000.00	\$	5,700.00		
11/01/50	\$	145,000.00	\$	-	\$	2,900.00	\$	148,600.00
05/01/51	\$	145,000.00	\$	145,000.00	\$	2,900.00	\$	147,900.00
				\$ 2,660,000.00	\$	1,842,511.25	\$	4,513,718.25

SECTION B

RESOLUTION 2021-19

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TOHOQUA COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS AND CERTIFYING AN ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Tohoqua Community Development District (“the District”) is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in Osceola County, Florida (the “County”); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted Improvement Plan and Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors of the District (“Board”) hereby determines to undertake various operations and maintenance activities described in the District’s budget for Fiscal Year 2021-2022 (“Operations and Maintenance Budget”), attached hereto as Exhibit “A” and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the District’s budget for Fiscal Year 2021-2022; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, Florida Statutes, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, The District has previously levied an assessment for debt service, which the District desires to collect on the tax roll for platted lots pursuant to the Uniform Method and which is also indicated on Exhibit “A”; and

WHEREAS, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“Uniform Method”); and

WHEREAS, the District has previously evidenced its intention to utilize this Uniform Method; and

WHEREAS, the District has approved an Agreement with the Tax Collector of the County to provide for the collection of the special assessments under the Uniform Method; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments; and

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the Tohoqua Community Development District (the "Assessment Roll") attached to this Resolution as Exhibit "B" and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll on platted property to the County Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

SECTION 1. BENEFIT. The provision of the services, facilities, and operations as described in Exhibit "A" confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the costs of the assessments. The allocation of the costs to the specially benefitted lands is shown in Exhibits "A" and "B."

SECTION 2. ASSESSMENT IMPOSITION. A special assessment for operation and maintenance as provided for in Chapter 190, Florida Statutes, is hereby imposed and levied on benefitted lands within the District in accordance with Exhibits "A" and "B." The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

SECTION 3. COLLECTION. The collection of the operation and maintenance special assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method. The District shall also collect its previously levied debt service assessment pursuant to the Uniform method, as indicated on Exhibits "A" and "B."

SECTION 4. ASSESSMENT ROLL. The District's Assessment Roll, attached to this Resolution as Exhibit "B," is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the Tohoqua Community Development District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by Property Appraiser after the date of this Resolution, and shall amend the District's Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any

amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.

SECTION 6. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Tohoqua Community Development District.

PASSED AND ADOPTED this 4th day of August, 2021.

ATTEST:

**TOHOQUA COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/ Assistant Secretary

By: _____

Its: _____

SECTION VI

RESOLUTION 2021-20

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TOHOQUA COMMUNITY DEVELOPMENT DISTRICT RATIFYING AND APPROVING THE CONVEYANCE OF IMPROVEMENTS RELATING TO ASSESSMENT AREA TWO FOR SERIES 2021 BONDS (PHASE 2 PROJECT) REQUISITION NUMBER 1; RATIFYING AND APPROVING ALL DOCUMENTS TO EFFECTUATE SUCH CONVEYANCE; PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the Tohoqua Community Development District (the “District”) is a local unit of special purpose government duly organized and existing under the provisions of the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the “Act”), by Osceola County Ordinance 2017-57 (the “Ordinance”); and

WHEREAS, the District has the authority, generally under the Act and the Ordinance, and specifically under Section 190.012, *Florida Statutes*, to acquire real property and improvements for, among other things, the purposes of operating and maintaining systems, facilities, and basic infrastructure within the District; and

WHEREAS, the District has the authority, generally under Florida Law and the Act, and specifically under Section 190.011(7)(a), *Florida Statutes*, to acquire, dispose of any real property, dedications or platted reservations in any manner so long as it is in the best interest of the District; and

WHEREAS, the District issued its \$2,580,000 Tohoqua Community Development District Special Assessment Revenue Bonds, Series 2021 (Phase 2 Project) (the “Series 2021 Bonds”), to pay in part the costs of constructing a portion of the infrastructure improvements within Assessment Area Two (the “Phase 2 Project”); and

WHEREAS, LENNAR HOMES, LLC, a Florida limited liability company (“Lennar”), requested a requisition of funds from the proceeds of the Series 2021 Bonds and has transferred by acceptance of the District, and in accordance with the AGREEMENT BY AND BETWEEN THE TOHOQUA COMMUNITY DEVELOPMENT DISTRICT AND THE DEVELOPER, REGARDING THE ACQUISITION OF CERTAIN WORK PRODUCT AND INFRASTRUCTURE, between the District and Lennar, dated October 7, 2020, as amended by the AMENDED AND RESTATED AGREEMENT BY AND BETWEEN THE TOHOQUA COMMUNITY DEVELOPMENT DISTRICT AND THE DEVELOPER, REGARDING THE ACQUISITION OF CERTAIN WORK PRODUCT AND INFRASTRUCTURE FOR SPECIAL ASSESSMENT REVENUE BONDS, SERIES 2021 (PHASE 2 PROJECT), dated March 1, 2021, certain public improvements (the “Improvements”), as more particularly described in the Bill of Sale Absolute and Assignment, Agreement Regarding Taxes and Owner’s Affidavit, attached hereto as **Exhibit “A,”** and

WHEREAS, the District's counsel and the District Manager have reviewed the conveyance, and the District Engineer has reviewed the documents and Improvements related to the conveyance and has provided an Engineer's Certificate, attached hereto as part of **Exhibit "B,"** to evidence compliance with the requirements of the District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the Tohoqua Community Development District (the "Board"), as follows:

1. Incorporation of Recitals. The above recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.
2. Ratification and Approval of the Acquisition of the Improvements. The Board hereby ratifies and approves the acceptance of the Improvements and approves the acceptance of the documents related thereto as provided in **Exhibit "A"**.
3. Authorization of District Staff. The Chairman, the Vice Chairman, the Secretary, any Assistant Secretary and the District Manager of the District, and any authorized designee thereof (collectively, the "District Officers"), District Counsel, and the District Engineer are hereby authorized and directed to take all actions necessary or desirable in connection with the conveyance and acceptance of the Improvements and all transactions in connection therewith. The District Officers are hereby authorized and directed to execute all necessary or desirable certificates, documents, papers, and agreements necessary for the undertaking and fulfillment of all transactions contemplated by this Resolution.
4. Ratification of Prior Actions. All actions taken to date by the District Officers, District Manager, District Counsel and District Engineer, to effectuate the acceptance of the Improvements are hereby ratified and authorized on behalf of the District.
5. Severability. If any section, paragraph, clause or provision of this Resolution shall be held to be invalid or ineffective for any reason, the remainder of this Resolution shall continue in full force and effect, it being expressly hereby found and declared that the remainder of this Resolution would have been adopted despite the invalidity or ineffectiveness of such section, paragraph, clause or provision.
6. Effective Date. This Resolution shall take effect immediately upon its adoption.

[Continues to the following pages.]

PASSED in public meeting of the Board of Supervisors of the Tohoqua Community Development District, this 4th day of August, 2021.

**TOHOQUA COMMUNITY DEVELOPMENT
DISTRICT**

Attest:

Print: George S. Flint
Secretary

By: _____
Name: _____
Title: _____

EXHIBIT “A”

Bill of Sale and Assignment

Agreement Regarding Taxes

Owner’s Affidavit

BILL OF SALE ABSOLUTE AND ASSIGNMENT
Tohoqua Community Development District – Requisition No. 1
(Series 2021 Bonds – Phase 2 Project)

THIS BILL OF SALE ABSOLUTE AND AGREEMENT (the “**Agreement**”) is made as of this 21st day of May, 2021, is given to the **TOHOQUA COMMUNITY DEVELOPMENT DISTRICT** (hereinafter referred to as the “**District**”), a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, whose address is c/o Governmental Management Services – Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801, by **LENNAR HOMES, LLC**, a Florida limited liability company (hereinafter referred to as the “**Grantor**”), whose mailing address is 6675 Westwood Boulevard, Suite 500, Orlando, Florida 32821.

RECITALS

WHEREAS, Grantor owns certain real property described in the plat of TOHOQUA – PHASE 2, as recorded in Plat Book 29, at Page 187, of the Public Records of Osceola County, Florida (the “**Property**”);

WHEREAS, the Grantor has constructed infrastructure improvements and equipment on the Property, as more fully described in **Exhibit “A”** attached hereto and incorporated herein by this reference (collectively, the “**Improvements**”); and

WHEREAS, both the Grantor and the District find it to be in the best interest of both parties for the District to perpetually own, operate and maintain the Improvements for the benefit of the District’s landowners; and

WHEREAS, the Grantor desires to convey the Improvements to the District to allow such perpetual ownership, operation and maintenance, and the District desires to accept such ownership, operation and maintenance.

WITNESSETH

KNOW ALL MEN BY THESE PRESENTS that the Grantor, for and in consideration of the sum of Ten and 00/100 Dollars (\$10.00) lawful money of the United States, to it paid by the District, the receipt of which is hereby acknowledged, has granted, bargained, sold, transferred and delivered, and by these presents does grant, bargain, sell, transfer, set over and deliver unto the District, its executors, administrators and assigns, and the District hereby accepts, all of Grantor’s right, title and interest in and to the Improvements,

to have and to hold the same unto the District, its executors, administrators and assigns forever, together with all of the Grantor’s right and title to any and all contracts, warranties, guarantees, permits, approvals and similar rights in favor of or which may have accrued to the Grantor from any and all persons, firms, agencies or corporations who have performed work or labor or supplied goods, materials or services to or for the benefit of or comprising any part of the Improvements to the extent they are assignable, together with any related documents, materials,

data, letters, and agreements, to have and to hold unto District, its successors and assigns, to and for its or their use, forever.

1. Grantor agrees that any of the above-referenced contracts, warranties, permits, approvals and guarantees which are not assignable by their terms or in respect of which consents to their assignment are required but are not available, shall be held in trust for the District by the Grantor (and, if required, performed by the Grantor on behalf of the District) and all benefits derived thereunder shall be for the benefit of the District.

2. The Grantor represents and warrants to the District that the Grantor has good and lawful right, title and interest in the Improvements and that the Improvements is free and clear of any and all liens or encumbrances, that the Improvements are in good working conditions, and as of the date hereof, there are no defaults or violations of the terms and conditions of any contracts, warranties, permits, approvals and guarantees.

3. The above recitals are true and correct and are incorporated herein by reference.

4. This Bill of Sale may be executed in any number of counterparts, each of which shall be deemed an original, but all of which shall constitute one and the same instrument.


[SIGNATURES APPEAR ON THE FOLLOWING PAGES]

**COUNTERPART SIGNATURE PAGE TO
BILL OF SALE ABSOLUTE AND ASSIGNMENT**
Tohoqua Community Development District – Requisition No. 1
(Series 2021 Bonds – Phase 2 Project)

IN WITNESS WHEREOF, the Grantor has executed this Bill of Sale and Assignment as of the date first above written.

GRANTOR:

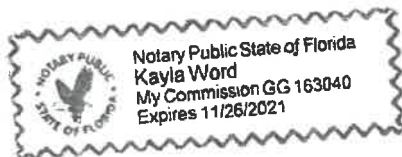
LENNAR HOMES LLC, a Florida
limited liability company

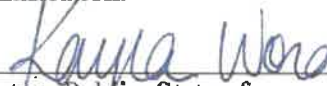
By: 
Name: MARK McDONALD
Title: AUTHORIZED AGENT

STATE OF Florida
COUNTY OF Orange

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization, this 21 day of May, 2021, by MARK McDONALD, as AUTHORIZED AGENT of **LENNAR HOMES, LLC**, a Florida limited liability company, on behalf of the limited liability company. Said person is ☒ personally known to me or ☐ has produced _____ as identification.

(SEAL)




Notary Public; State of _____
Print Name: _____
Comm. Exp.: _____; Comm. No.: _____

**COUNTERPART SIGNATURE PAGE TO
BILL OF SALE ABSOLUTE AND ASSIGNMENT
Tohoqua Community Development District – Requisition No. 1
(Series 2021 Bonds – Phase 2 Project)**

IN WITNESS WHEREOF, the District has accepted and agreed, and executed this Bill of Sale and Assignment as of the date first above written.

DISTRICT:

ATTEST:

**TOHOQUA COMMUNITY
DEVELOPMENT DISTRICT**

Print Name: George S. Flint

Title: Secretary

By: [Signature]

Name: ANDRE VEDRENE

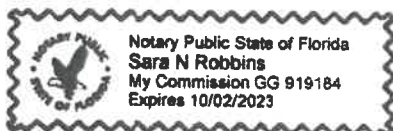
Title: CHAIRMAN

STATE OF FLORIDA

COUNTY OF Orange

The foregoing instrument was sworn to and subscribed before me by means of (☒) physical presence or (☐) online notarization, this 21st day of May, 2021, by Andre Vedrene, as the of the Board of Supervisors of the **TOHOQUA COMMUNITY DEVELOPMENT DISTRICT**, and was attested to by George S. Flint, as Secretary of the **TOHOQUA COMMUNITY DEVELOPMENT DISTRICT**, both for and on behalf of the District. He or she (☒) is personally known to me or (☐) have produced a valid driver's license for identification.

(SEAL)



[Signature]

Notary Public; State of Florida

Print Name: Sara N. Robbins

My Commission Expires: 10/2/23

My Commission No.: GG 919184

EXHIBIT “A”

IMPROVEMENTS

- Potable Water Distribution System, constructed in accordance with Florida Department of Environmental Protection Permit Number 0076597-481-DSGP
- Reclaimed Water Distribution System
- Sanitary Sewer System portion, depicted as the green highlighted sections on the attached map, constructed in accordance with Florida Department of Environmental Protection Permit Number 0354122-005-dwc/cm

AGREEMENT REGARDING TAXES

Tohoqua Community Development District – Requisition No. 1
(Series 2021 Bonds – Phase 2 Project)

This **AGREEMENT REGARDING TAXES** (“Agreement”) is entered into this ____ day of May, 2021, by and between **LENNAR HOMES, LLC**, a Florida limited liability company, whose mailing address is 6675 Westwood Boulevard, Suite 500, Orlando, Florida 32821 (“Developer”), and the **TOHOQUA COMMUNITY DEVELOPMENT DISTRICT**, a Florida community development district, whose address is c/o Governmental Management Services – Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801 (the “District”).

WITNESSETH

WHEREAS, Developer is the owner and developer of certain real property described in the plat of TOHOQUA – PHASE 2, as recorded in Plat Book 29, at Page 187, of the Public Records of Osceola County, Florida (the “**Property**”); and

WHEREAS, Developer is the owner and developer of infrastructure improvements and/or personal property, made in, on, over, under and through the Property, as described on **Exhibit “A”** attached hereto and incorporated herein by reference (the “**Improvements**”); and

WHEREAS, the District is a Florida community development district and local unit of special-purpose government created pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, as part of the ongoing development activities within the boundaries of the District, Developer has, simultaneously with the execution of this Agreement, conveyed the Improvements to the District by Bill of Sale Absolute and Agreement; and

WHEREAS, all or a substantial portion of real property already owned by the District is either exempt from ad-valorem taxes or has been given a minimal valuation by the Osceola County Property Appraiser because of the District’s status as a governmental entity; and

WHEREAS, in conjunction with the conveyance of the Improvements from Developer to District, Developer and District are desirous of setting forth in this Agreement their respective responsibilities with regard to applicable ad-valorem taxes and assessments on the Property.

NOW, THEREFORE, in consideration of the sum of Ten and 00/100 Dollars (\$10.00) and other valuable considerations, paid by each party to the other, the receipt and sufficiency of which is hereby acknowledged, and in further consideration of the mutual covenants and conditions contained herein, the parties hereto agree as follows:

1. The above recitals are true and correct and are incorporated herein by reference.

2. Developer hereby represents that all ad-valorem taxes and assessments relating to the Improvements, as applicable, or any portion thereof, for tax year 2020 and all prior years have been paid in full.

3. Developer hereby agrees to pay in full, and prior to their becoming delinquent, any and all ad-valorem taxes and assessments, if any, levied on the Property for the tax year 2021.

4. Subsequent to the District's acceptance of the Improvements, and only in the event the Improvements are not conveyed to another governmental entity, the District shall endeavor to either obtain an exemption from ad-valorem taxes pertaining to the Property or, in the alternative, shall seek a minimal valuation of the Property, from the Osceola County Property Appraiser and, subsequent to tax year 2021, Developer shall have no further responsibility with regard to ad-valorem taxes or assessments levied against the Property and/or Improvements, as applicable.

[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed on their behalf by their duly authorized representatives, all as of the date first set forth above.

LENNAR HOMES, LLC, a Florida limited liability company,

By: _____



Print: _____

MARK McDONALD

Title: _____

AUTHORIZED AGENT

[SIGNATURE PAGE FOLLOWS]

**TOHOQUA COMMUNITY DEVELOPMENT
DISTRICT**, a Florida community development
district,

ATTEST:

X _____

Print: George S. Flint

Title: Secretary/Asst. Secretary

By:  _____

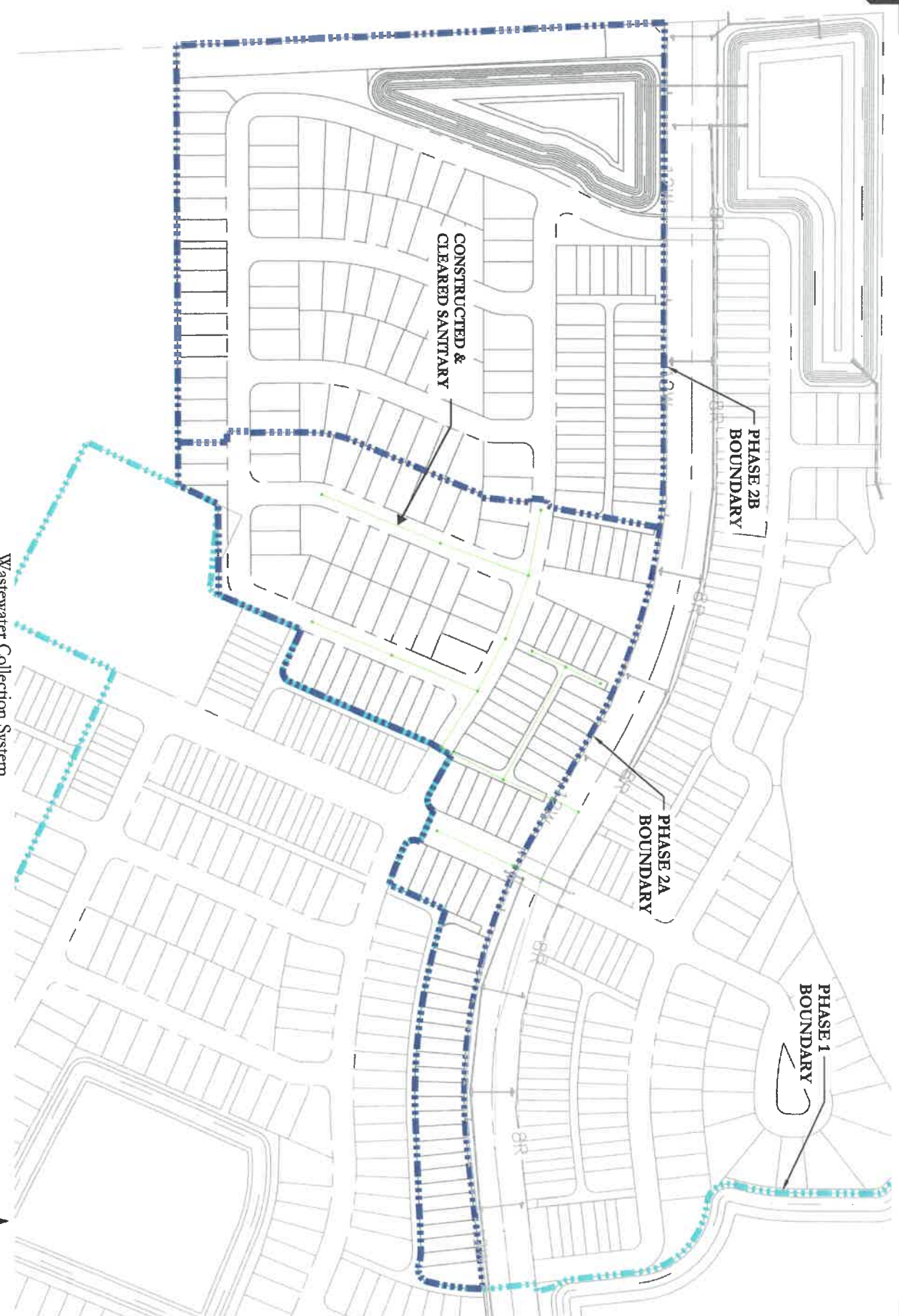
Print: ANDRE VIDRINE

Title: CHAIRMAN

EXHIBIT “A”

IMPROVEMENTS

- Potable Water Distribution System, constructed in accordance with Florida Department of Environmental Protection Permit Number 0076597-481-DSGP
- Reclaimed Water Distribution System
- Sanitary Sewer System portion, depicted as the green highlighted sections on the attached map, constructed in accordance with Florida Department of Environmental Protection Permit Number 0354122-005-dwc/cm



Wastewater Collection System
Tohoqua CDD



April 1, 2021
P & D Job No. 12-044

2021 E. Livingston St.
Orlando, Florida 32805-4074/2594

POULOS & BENNETT

www.poulosandbennett.com
Certificate of Authorization No. 28567

OWNER'S AFFIDAVIT

Tohoqua Community Development District – Requisition No. 1
(Series 2021 Bonds – Phase 2 Project)

STATE OF FLORIDA

COUNTY ORANGE

BEFORE ME, the undersigned authority, personally appeared Mark McDonald (“Affiant”) as an Authorized Agent of Lennar Homes, LLC, a Florida limited liability company, authorized to do business in Florida, whose mailing address is 6675 Westwood Boulevard, Suite 500, Orlando, Florida 32821 (the “Owner”), who being first duly sworn on oath says:

1. That Affiant knows of his own knowledge that the Owner is the fee simple title holder in and to certain lands located in Osceola County, Florida, described in the plat of TOHOQUA – PHASE 2, as recorded in Plat Book 29, at Page 187, of the Official Records of Osceola County, Florida (the “**Property**”) and of certain infrastructure improvements on the Property (the “**Improvements**”), as more particularly described on **Exhibit “A”** attached hereto, and that Affiant is an Authorized Agent of the Owner, is making this Affidavit in that capacity only, and that no recourse shall be made against Affiant individually.

2. That the Improvements, as described in the Bill of Sale Absolute and Assignment, dated as of the date hereof, are free and clear of all liens and encumbrances except for those encumbrances and matters affecting title set forth in the plat of Tohoqua – Phase 2, as recorded in Plat Book 29, Page 187, of the Official Records of Osceola County, Florida (collectively, the “Plat”).

3. That Affiant knows of no facts by reason of which the title to, or possession of, the Improvements might be disputed or questioned, or by reason of which any claim to any part of the Improvements might be asserted adversely to Owner.

4. That there have been no liens filed against the Improvements as a result of any labor, materials, equipment or other work authorized by Owner, its employees, or agents or of which Owner has actual knowledge, nor any unpaid bills of any nature as a result of any labor, materials, equipment or other work authorized by Owner, its employees, or agents or of which Owner has actual knowledge either for services of any architect, engineer, or surveyor, or for labor or material that may have been placed on Improvements, either in the construction or repair of the Improvements, or otherwise in connection with the Improvements which bills may have been incurred during the last ninety (90) days.

5. That no proceedings in bankruptcy or receivership have ever been instituted by or against the Owner, nor has Owner ever made an assignment for the benefit of its creditors.

6. That Affiant knows of no action or proceeding relating to the Improvements which is now pending in any state or federal court in the United States affecting the Improvements, nor does Affiant know of any state or federal judgment or any federal lien of any kind or nature that now constitutes a lien or charge upon the Improvements.

7. That, except as set forth in the Plat, Affiant knows of no unrecorded easements, liens, or assessments for sanitary sewers, streets, roadways, paving, other public utilities or improvements against the Property, nor are there any special assessments or taxes which are not shown as existing liens by the public records.

8. That this Affidavit is given for the purposes of inducing the Tohoqua Community Development District (the "District"), a Florida community development district and local unit of special-purpose government, to accept the Owner's conveyance of the Improvements to the District.

9. That there are no matters pending against Owner that could give rise to any lien(s) that could attach to the Improvements between the effective date of the Plat and the recording of the deed of conveyance, and that Affiant shall not execute nor permit the execution or recording of any instruments that would adversely affect title of the Property or the ownership of the Improvements.

10. Section 1445 of the Internal Revenue Code provides that a transferee of a U.S. real property interest must withhold tax if the transferor is a foreign person. To inform the District and Latham, Luna, Eden & Beaudine, LLP ("LLEB"), that withholding of tax is not required upon the disposition of a U.S. real property interest by Owner, Owner hereby swears, affirms and certifies the following to District and LLEB that Owner: (i) is not a foreign person, foreign corporation, foreign partnership, foreign trust or foreign estate (as those terms are defined in the Internal Revenue Code and Income Tax Regulations); (ii) is not a disregarded entity as defined in Section 1.1445-2(b)(2)(iii); (iii) is not a non-resident alien (as such term is defined in the Internal Revenue Code and Income Tax Regulations) for the purposes of U.S. income taxation; (iv) has an EIN/Federal Tax Identification Number of 59-0711505; (v) has a mailing address of 6675 Westwood Boulevard, Suite 500, Orlando, Florida 32821. Affiant understands that this certification may be disclosed to the Internal Revenue Service by Transferee and that any false statement contained herein could be punished by fine, imprisonment, or both. Affiant understands that the District and LLEB are relying on this certification in determining whether withholding is required upon said transfer.

11. The Owner agrees to execute additional documents that are deemed necessary to effectuate this conveyance based upon receipt of an updated ownership and encumbrance report.

12. That Affiant is familiar with the nature of an oath and with the penalties as provided by the laws of the State of Florida for falsely swearing to statements made in an instrument of this nature. Affiant further certifies that he has read the full facts set forth in this Affidavit and understands its content and context to be correct in all respects.

[SIGNATURES ON FOLLOWING PAGE]

FURTHER AFFIANT SAYETH NAUGHT.

DATED: MAY 21, 2021

Signed, sealed and delivered in our presence:

**LENNAR HOMES, LLC, a
Florida limited liability company**

By: [Signature]

Print: MARK McDONALD

Title: AUTHORIZED AGENT

STATE OF Florida
COUNTY OF Orange

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization, this 21 day of May, 2021, by MARK McDONALD, as AUTHORIZED AGENT of **LENNAR HOMES, LLC**, a Florida limited liability company, on behalf of the limited liability company. Said person is ☒ personally known to me or ☐ has produced _____ as identification.

(SEAL)

Kayla Word
Notary Public; State of _____
Print Name: _____
Comm. Exp.: _____; Comm. No.: _____

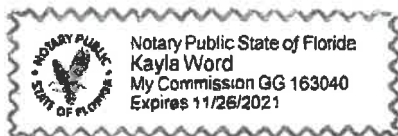


EXHIBIT “A”

DESCRIPTION OF THE PROPERTY AND IMPROVEMENTS

IMPROVEMENTS

- Potable Water Distribution System, constructed in accordance with Florida Department of Environmental Protection Permit Number 0076597-481-DSGP
- Reclaimed Water Distribution System
- Sanitary Sewer System portion, depicted as the green highlighted sections on the attached map, constructed in accordance with Florida Department of Environmental Protection Permit Number 0354122-005-dwc/cm

12 041

Z:\2018\17-2440 THEOBA-THOMAS & JAMES\DOI & MOS\010\1204 P12 CDD DOI X UTILITIES CLEARANCE

POULOS & BENNETT

www.poulosandbennett.com
Certificate of Authorization No. 28567

Exhibit 4



Wastewater Collection System

Tohoqua CDD

PHASE 2B
BOUNDARY

PHASE 2A BOUNDARY

**PHASE 1 —
BOUNDARY**

**CONSTRUCTED &
CLEARED SANITARY**

EXHIBIT “B”

CERTIFICATE OF DISTRICT ENGINEER

[See following page.]

CERTIFICATE OF DISTRICT ENGINEER

Tohoqua Community Development District – Requisition No. 1
(Series 2021 Bonds – Phase 2 Project)

I, **Eric E. Warren, P.E., of Poulos & Bennett, LLC**, a Florida limited liability company, and licensed to provide professional engineering services to the public in the State of Florida under Florida License No. 45423, with offices located at 2602 E. Livingston Street, Orlando, Florida (“P&B”), hereby acknowledge and certify the following, to the best of my knowledge, information and belief, to be true and correct in all respects:

1. That I, through P&B, currently serve as District Engineer to the Tohoqua Community Development District (the “District”).

2. That the District proposes to accept from **Lennar Homes, LLC**, a Florida limited liability company (“Developer”), for ownership, operation and maintenance, certain real property described in the plat of TOHOQUA – PHASE 2, as recorded in Plat Book 29, at Page 187, of the Public Records of Osceola County, Florida (the “Property”), plus infrastructure improvements and personal property, made in, on, over, under and through the Property and the land owned by the District, as described more completely in **Exhibit “A”** attached hereto and incorporated herein by reference (collectively, the “Improvements”). Any real property being conveyed to the District is being transferred at only nominal cost to the District; therefore, no review of an appraisal or similar documentation to reasonableness of purchase price or other valuation is required or being rendered.

3. That this certification (the “Certification”) is provided in conjunction with, and in support of, the District’s approval of the conveyance of the Improvements from the Developer to the District and the District’s acceptance of such Improvements. The District will rely on this Certification for such purposes.

4. That the Improvements were constructed, installed, and/or completed, as appropriate, in accordance with known plans, specifications, contracts and permits required and/or approved by the appropriate governmental authorities, as applicable. I have reviewed the actual cost of the Improvements built or constructed by or at the direction of the Developer and the District is paying no more than the actual cost incurred, or the current value thereof, whichever is less, as applicable. The Improvements are in a condition acceptable for acceptance by the District. Certificates of completion or similar documents are attached or will be provided once available.

5. That the Improvements are properly permitted by the appropriate governmental entities, as applicable, and that copies of the applicable plans, specifications and permits relating to the Improvements, if any, that have actually been provided to P&B are being held by P&B as records of the District on its behalf.

6. That the actual cost of the Improvements built or constructed by or at the direction of the Developer, and the District shall pay no more than the actual cost incurred, or the current value thereof, whichever is less, as determined by P&B.

SIGNATURE PAGE TO CERTIFICATE OF DISTRICT ENGINEER

Tohoqua Community Development District – Requisition No. 1

(Series 2021 Bonds – Phase 2 Project)

DATED: May 28, 2021

Witness: [Signature]
Print: Eric Raudabaugh

Witness: [Signature]
Print: Phong Nguyen

[Signature] 5.28.21
Eric E. Warren, P.E.
Professional License No.: FL 45423
on behalf of the company,
Poulos & Bennett, LLC
2602 East Livingston Street
Orlando, Florida 32814

STATE OF FLORIDA

COUNTY OF Orange

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization, this 28 day of May, 2021 by **ERIC E. WARREN, P.E.**, of **POULOS & BENNETT, LLC**, a Florida limited liability company, on behalf of said company. ☒ He or she is ☒ personally known to me or ☐ have produced a valid driver's license for identification.

[Signature]
Notary Public; State of Florida

(SEAL)



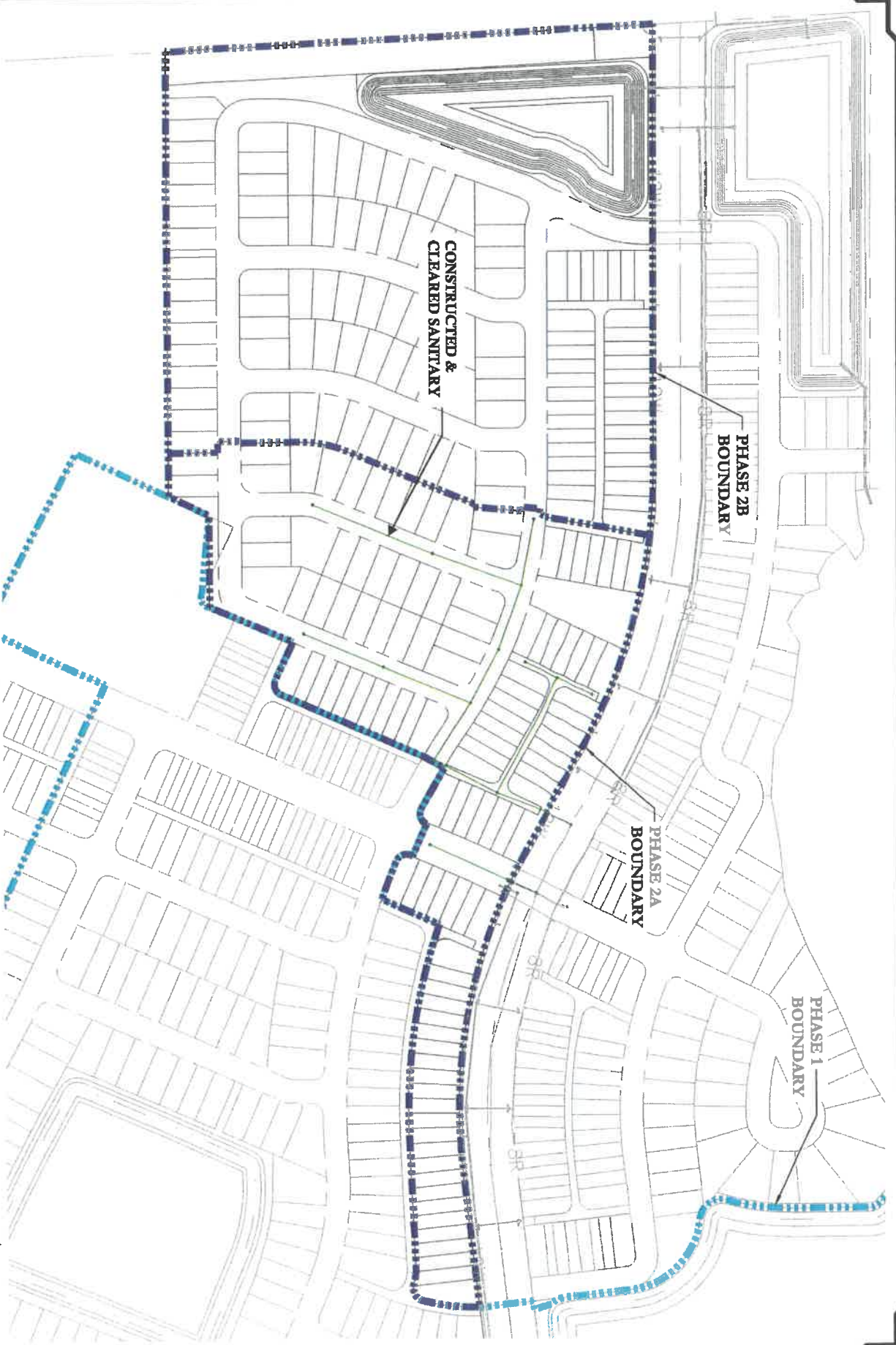
Print Name: Melissa R. Martinez
Comm. Exp.: 08/11/2021
Comm. No.: GG 119921

EXHIBIT "A"

DESCRIPTION OF THE PROPERTY AND IMPROVEMENTS

IMPROVEMENTS

- Potable Water Distribution System, constructed in accordance with Florida Department of Environmental Protection Permit Number 0076597-481-DSGP
- Reclaimed Water Distribution System
- Sanitary Sewer System portion, depicted as the green highlighted sections on the attached map, constructed in accordance with Florida Department of Environmental Protection Permit Number 0354122-005-dwc/cm



Tohoqua CDD

Wastewater Collection System

POULOS & BENNETT

2602 E. Livingston St.
Orlando, Florida 32803-4074/2594

www.poulosandbennett.com
Certificate of Authorization No. 24567

April 1, 2021
P & B Job No.: 12-044
EXHIBIT 4-000 Sewerage-Phase 2 & 3 Collection & Installation-PMI Inc. CDD PM & Utilities Clearance

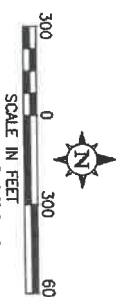


Exhibit 4

SECTION VII

PROPOSAL AND ACCEPTANCE

ROBERTS POOL SERVICE and REPAIR, Inc.

19315 Lake Pickett Road, Orlando, FL 32820

589217B

05/27/21

Office 407 568-1074

Fax 407 568-7483

Cells Pat 407 948-6063

J.P. 407 948-5810

E mail: Robertspool1977@aol.com

CPC 041419

Proposal submitted to:	<u>Marcia Calleja</u>	Work to be performed at:	<u>same</u>
Name	<u>Tohoqua CDD</u>		
Street	<u>1830 Fulfillment Drive</u>	Start Date :	<u>7/1/2021</u>
City	<u>Kissimmee FL 34744</u>	EMAIL :	
Phone	<u>407 247-0984</u>		<u>mcalleja@gmscfl.com</u>

We hereby submit specifications and estimates for: **COMMERCIAL POOL MAINTENANCE**

1. Balance water chemicals
2. Cleaning filters
3. Brush pool as needed
4. Vacuum pool as needed
5. Cleaning tile
6. Adjusting water level
7. Clean and maintain pump room
8. Maintain log sheets for inspections

This proposal includes : 1 Pool

We propose to furnish labor

Complete in accordance with above specifications for the sum of:

\$ 1735.00 Per Month for 5 day a week maintenance.

With payment to be made as follows:

All billings to be submitted on the 1st of each month of service and are due at Net 30 days.

Authorized Signature Patricia C. Buchanan

Note: This proposal may be withdrawn by us if not accepted within ____ days.

This contract is ongoing and requires a 30 day cancellation notice by either party to terminate.

No visits will be made on public holidays in effort to allow our employees to enjoy these family days. If your pool is missed on one of these days, extraordinary effort will be taken on the previous visit to assure that the pool will remain in good condition during the extended period.

It is the expectation that debris on the pool decks will be removed daily by the property maintenance team.

Acceptance of Proposal

The above prices, specifications and conditions are satisfactory and hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Authorized Signature _____

Date of Acceptance: _____

Date To Begin _____

Serving Central Florida since 1977

SECTION IX

SECTION C

SECTION 1

Tohoqua

Community Development District

Summary of Operating Checks

May 27, 2021 to July 29, 2021

Bank	Date	Check No.'s	Amount
General Fund	6/4/21	329-332	\$ 14,796.78
	6/10/21	333-336	\$ 10,046.67
	6/28/21	337	\$ 325.00
	6/29/21	338-339	\$ 650.10
	7/2/21	340-346	\$ 21,166.63
	7/26/21	347-353	\$ 13,287.17
			<hr/> \$ 60,272.35
Payroll	Andre Vidrine	50056	\$ 184.70
	Marcus Hooker	50057	\$ 184.70
			<hr/> \$ 369.40
			<hr/> \$ 60,641.75

AP300R

PAGE 1

*** CHECK DATES 05/27/2021 - 07/29/2021 *** YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 7/30/21
TOHOQUA - GENERAL FUND
BANK A GENERAL FUND

CHECK DATE	VEND#	.....INVOICE.....	DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT
6/03/21	00006	12/18/20 17-188(2 202011 310-51300-31100 ENGINEER SERVICES NOV 20 2/23/21 17-188(2 202101 310-51300-31100 ENGINEER SERVICES JAN 21 12/18/20 17-188(2 202011 310-51300-31100 ENGINEER SERVICES NOV 20 2/23/21 17-188(2 202101 310-51300-31100 ENGINEER SERVICES JAN 21	12/18/20	17-188(2	202011	310-51300-31100				POULOS & BENNETT, LLC	*	5,495.20	
			2/23/21	17-188(2	202101	310-51300-31100					*	2,062.50	
			12/18/20	17-188(2	202011	310-51300-31100					V	5,495.20	
			2/23/21	17-188(2	202101	310-51300-31100					V	2,062.50	
													.00 000328
6/04/21	00009	4/30/21 193660 202104 320-53800-46300 POND MAINT.AMENITY-APR 21	4/30/21	193660	202104	320-53800-46300					*	110.00	
													110.00 000329
6/04/21	00026	5/25/21 367507 202105 330-53800-53000 SULFURIC ACID 5/25/21 367763 202105 330-53800-53000 BULK BLEACH	5/25/21	367507	202105	330-53800-53000				APPLIED AQUATIC MANAGEMENT, INC.	*	384.70	
											*	1,000.00	
													1,384.70 000330
6/04/21	00033	6/01/21 ULS-1343 202106 320-53800-46200 LANDSCAPE PH1/POND-JUN 21 6/01/21 ULS-1346 202106 320-53800-46200 LANDSCAPE CROSS FRA-JUN21 6/01/21 ULS-1363 202106 320-53800-46200 LANDSCAPE AMEN POND-JUN21 6/01/21 ULS-1363 202106 320-53800-46200 LANDSCAPE AMENITY-JUN 21 6/01/21 ULS-1363 202106 320-53800-46200 LANDSCAPE ADD POND-JUN 21	6/01/21	ULS-1343	202106	320-53800-46200				SPIES POOL, LLC	*	5,943.33	
			6/01/21	ULS-1346	202106	320-53800-46200					*	3,668.33	
			6/01/21	ULS-1363	202106	320-53800-46200					*	1,166.67	
			6/01/21	ULS-1363	202106	320-53800-46200					*	1,743.75	
			6/01/21	ULS-1363	202106	320-53800-46200					*	700.00	
													13,222.08 000331
6/04/21	00039	5/26/21 22049118 202105 320-53800-46500 JANITORIAL SUPPLIES	5/26/21	22049118	202105	320-53800-46500				UNITED LAND SERVICES	*	80.00	
													80.00 000332
6/10/21	00022	5/14/21 42(A) 202105 330-53800-48200 FACILITY MAINT.- FEB 21 5/14/21 42(B) 202105 330-53800-48200 FACILITY MAINT.- MAR 21 5/14/21 42(C) 202105 330-53800-48200 FACILITY MAINT.- APR 21 5/14/21 42(D) 202105 330-53800-48200 FACILITY MAINT.- MAY 21	5/14/21	42(A)	202105	330-53800-48200				W.B.MASON CO.INC	*	1,250.00	
			5/14/21	42(B)	202105	330-53800-48200					*	1,250.00	
			5/14/21	42(C)	202105	330-53800-48200					*	1,250.00	
			5/14/21	42(D)	202105	330-53800-48200					*	1,250.00	
													5,000.00 000333

TQUA TOHOQUA CDD KCOSTA

CHECK DATE	VEND#	.....INVOICE.....	DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT
6/10/21	00002	6/01/21 181	202106 320-53800-12000	FIELD MANAGEMENT-JUN 2021						GOVERNMENTAL MANAGEMENT SERVICES	*	1,666.67	1,666.67 000334
6/10/21	00024	6/01/21 6383	202106 320-53800-47200	POOL MAINTENANCE - JUN 21						ROBERTS POOL SRVC AND REPAIR INC	*	1,300.00	1,300.00 000335
6/10/21	00032	6/09/21 21-2759	202105 320-53800-46700	JANITORIAL SVC - MAY 21						WESTWOOD INTERIOR CLEANING INC.	*	2,080.00	2,080.00 000336
6/28/21	00049	6/28/21 49-BID-5	202106 330-53800-52000	POOL PERMIT FY 2021						FLORIDA DEPARTMENT OF HEALTH	*	325.00	325.00 000337
6/29/21	00046	4/28/21 04282021	202104 330-53800-48000	SPECIAL EVENT - 4 OF JULY						BAND SOURCE PRODUCTIONS	*	400.00	400.00 000338
6/29/21	00031	4/21/21 2060-157	202104 320-53800-47600	SIGNS						FASTSIGNS 175401	*	250.10	250.10 000339
7/02/21	00047	6/03/21 29315	202105 320-53800-49000	ANUAL BACKFLOW TEST						AARON'S BACKFLOW SERVICES	*	50.00	50.00 000340
7/02/21	00009	5/31/21 194380	202105 320-53800-46300	AQUATIC MGMT SVC - MAY 21						APPLIED AQUATIC MANAGEMENT, INC.	*	1,015.00	1,015.00 000341
		5/31/21 194381	202105 320-53800-46300	POND.MAINT.AMENITY-MAY 21							*	110.00	110.00 000342
7/02/21	00048	5/05/21 4039	202105 330-53800-48200	COMMUNITY CENTR TREE WORK						ENVIRO TREE SERVICE LLC	*	2,200.00	2,200.00 000343
7/02/21	00004	6/21/21 98360	202105 310-51300-31500	ATTEND MTG/RVM/PREP CONVEY						LATHAM, LUNA, EDEN & BEAUDINE,LLP	*	2,613.30	2,613.30 000344
7/02/21	00023	6/10/21 521948	202106 320-53800-47100	PEST CONTROL SVC - JUN 21						PRO-STAFF TERMITE & PEST CONTROL	*	65.00	65.00 000344

TOHOQUA - GENERAL FUND
 BANK A GENERAL FUND

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
7/02/21	00026	6/03/21	368142	202105	330	53800	53000			*	936.00	
			BULK BLEACH									
6/17/21	368554	202106	330	53800	53000					*	299.75	
			SULFURIC ACID									
6/17/21	369051	202106	330	53800	53000					*	655.50	
			BULK BLEACH									
7/02/21	00033	7/01/21	ULS-1507	202107	320	53800	46200		SPIES POOL, LLC	*	5,943.33	1,891.25 000345
			LANDSCAPE PH1/POND-JUL 21									
7/01/21		7/01/21	ULS-1510	202107	320	53800	46200			*	3,668.33	
			LANDSCAPE CROSS PRA-JUL21									
7/01/21		7/01/21	ULS-1526	202107	320	53800	46200			*	700.00	
			LANDSCAPE ADD POND-JUL 21									
7/01/21		7/01/21	ULS-1526	202107	320	53800	46200			*	1,743.75	
			LANDSCAPE AMENITY-JUL 21									
7/01/21		7/01/21	ULS-1526	202107	320	53800	46200			*	1,166.67	
			LANDSCAPE AMEN POND-JUL21									
7/26/21	00009	6/30/21	195120	202106	320	53800	46300		UNITED LAND SERVICES	*	1,015.00	13,222.08 000346
			AQUATIC MGMT SVC - JUN 21									
6/30/21	195121	202106	320	53800	46300					*	110.00	
			POND MAINT AMENITY-JUN 21									
7/26/21	99999	7/26/21	VOID	202107	000	00000	00000		APPLIED AQUATIC MANAGEMENT, INC.	C	.00	1,125.00 000347
			VOID CHECK									
7/26/21	00002	5/01/21	178	202105	310	51300	34000		*****INVALID VENDOR NUMBER*****	*	3,004.17	.00 000348
			MANAGEMENT FEES - MAY 21									
5/01/21	178	202105	310	51300	35100					*	100.00	
			INFORMATION TECH-MAY 21									
5/01/21	178	202105	310	51300	31300					*	833.33	
			DISSEMINATION SVCS-MAY 21									
5/01/21	178	202105	310	51300	51000					*	16.23	
			OFFICE SUPPLIES									
5/01/21	178	202105	310	51300	42000					*	21.05	
			POSTAGE									
5/01/21	178	202105	310	51300	42500					*	106.95	
			COPIES									
5/01/21	178	202105	330	53800	48000					*	760.57	
			ACTIVITIES									
6/01/21	180	202106	310	51300	34000					*	3,004.17	
			MANAGEMENT FEES - JUN 21									

TQUA TOHOQUA CDD KCOSTA

SECTION 2

Tohoqua
Community Development District

Unaudited Financial Reporting
June 30, 2021

GMS

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5	<u>Debt Service Fund - Series 2021 Phase 2</u>
6	<u>Debt Service Fund - Series 2021 Phase 4A/5A</u>
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13	<u>Assessment Receipt Schedule</u>

Tohoqua
Community Development District
Combined Balance Sheet
June 30, 2021

	General Fund	Debt Service Fund	Capital Projects Fund	Totals Governmental Funds
Assets:				
Cash	\$ 52,607	\$ -	\$ -	\$ 52,607
Investments				
Series 2018				
Reserve	\$ -	\$ 69,039	\$ -	\$ 69,039
Revenue	\$ -	\$ 66,971	\$ -	\$ 66,971
Construction	\$ -	\$ -	\$ 13,383	\$ 13,383
Series 2021 Phase 2				
Reserve	\$ -	\$ 72,381	\$ -	\$ 72,381
Capital Interest	\$ -	\$ 45,023	\$ -	\$ 45,023
Construction	\$ -	\$ -	\$ 1,573,405	\$ 1,573,405
Cost of Issuance	\$ -	\$ -	\$ 9,617	\$ 9,617
Series 2021 Phase 4A/5A				
Reserve	\$ -	\$ 75,350	\$ -	\$ 75,350
Capital Interest	\$ -	\$ 48,031	\$ -	\$ 48,031
Construction	\$ -	\$ -	\$ 2,294,958	\$ 2,294,958
Cost of Issuance	\$ -	\$ -	\$ 18,840	\$ 18,840
Due From General Fund	\$ -	\$ 303	\$ -	\$ 303
Prepaid Expenses	\$ 1,549	\$ -	\$ -	\$ 1,549
Total Assets	\$ 54,156	\$ 377,098	\$ 3,910,203	\$ 4,341,458
Liabilities:				
Accounts Payable	\$ 24,857	\$ -	\$ -	\$ 24,857
Due to Debt Service	\$ 303	\$ -	\$ -	\$ 303
FICA Payable	\$ 61	\$ -	\$ -	\$ 61
Total Liabilities	\$ 25,220	\$ -	\$ -	\$ 25,220
Fund Balances:				
Restricted for Debt Service - Series 2018	\$ -	\$ 136,312	\$ -	\$ 136,312
Restricted for Debt Service - Series 2021 Phase 2	\$ -	\$ 117,405	\$ -	\$ 117,405
Restricted for Debt Service - Series 2021 Phase 4A/5A	\$ -	\$ 123,381	\$ -	\$ 123,381
Assigned for Capital Projects - Series 2018	\$ -	\$ -	\$ 13,383	\$ 13,383
Assigned for Capital Projects - Series 2021 Phase 2	\$ -	\$ -	\$ 1,583,022	\$ 1,583,022
Assigned for Capital Projects - Series 2021 Phase 4A/5A	\$ -	\$ -	\$ 2,313,798	\$ 2,313,798
Unassigned	\$ 28,936	\$ -	\$ -	\$ 28,936
Total Fund Balances	\$ 28,936	\$ 377,098	\$ 3,910,203	\$ 4,316,237
Total Liabilities & Fund Balance	\$ 54,156	\$ 377,098	\$ 3,910,203	\$ 4,341,458

Tohoqua
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2021

	Adopted Budget	Prorated Budget Thru 06/30/21	Actual Thru 06/30/21	Variance
Revenues				
Developer Contributions	\$ 699,813	\$ 50,000	\$ 50,000	\$ -
Assessments - Tax Collector (Platted)	\$ 228,349	\$ 228,349	\$ 228,685	\$ 337
Assessments - Direct (Unplatted)	\$ 115,755	\$ 115,755	\$ 115,763	\$ 9
Special Events Revenue	\$ 12,000	\$ 9,000	\$ 4,653	\$ (4,347)
Total Revenues	\$ 1,055,916	\$ 403,103	\$ 399,101	\$ (4,002)
Expenditures				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 9,600	\$ 7,200	\$ 4,800	\$ 2,400
FICA Expense	\$ 734	\$ 551	\$ 367	\$ 183
Engineering	\$ 12,000	\$ 9,000	\$ 4,532	\$ 4,468
Attorney	\$ 25,000	\$ 18,750	\$ 21,853	\$ (3,103)
Annual Audit	\$ 3,500	\$ 3,500	\$ 1,500	\$ 2,000
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Arbitrage	\$ 1,200	\$ -	\$ -	\$ -
Dissemination	\$ 10,000	\$ 5,000	\$ 5,000	\$ -
Trustee Fees	\$ 7,435	\$ 3,717	\$ 3,717	\$ -
Management Fees	\$ 36,050	\$ 27,038	\$ 27,038	\$ (0)
Information Technology	\$ 2,400	\$ 1,800	\$ 900	\$ 900
Telephone	\$ 300	\$ 225	\$ 17	\$ 208
Postage	\$ 1,000	\$ 750	\$ 369	\$ 381
Insurance	\$ 5,700	\$ 5,700	\$ 6,138	\$ (438)
Printing & Binding	\$ 1,000	\$ 1,000	\$ 1,699	\$ (699)
Legal Advertising	\$ 3,800	\$ 2,850	\$ -	\$ 2,850
Other Current Charges	\$ 1,000	\$ 1,000	\$ 1,590	\$ (590)
Property Taxes	\$ -	\$ -	\$ 4,443	\$ (4,443)
Office Supplies	\$ 625	\$ 469	\$ 202	\$ 266
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 126,519	\$ 93,724	\$ 89,341	\$ 4,383
<u>Maintenance</u>				
<u>Contract Services</u>				
Field Management	\$ 20,000	\$ 15,000	\$ 15,000	\$ (0)
Amenities Management	\$ 36,000	\$ 27,000	\$ 24,000	\$ 3,000
Landscape Maintenance	\$ 350,000	\$ 262,500	\$ 113,897	\$ 148,603
Lake Maintenance	\$ 28,080	\$ 21,060	\$ 9,685	\$ 11,375
Wetland Maintenance	\$ 6,400	\$ 6,400	\$ 10,400	\$ (4,000)
Wetland Mitigation Reporting	\$ 26,000	\$ 19,500	\$ 3,600	\$ 15,900
Pool Maintenance	\$ 20,000	\$ 15,000	\$ 11,700	\$ 3,300
Pest Control	\$ 780	\$ 585	\$ 585	\$ -
Janitorial Services	\$ 35,100	\$ 26,325	\$ 23,934	\$ 2,391
Subtotal	\$ 522,360	\$ 393,370	\$ 212,801	\$ 180,569

Tohoqua
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2021

	Adopted Budget	Prorated Budget Thru 06/30/21	Actual Thru 06/30/21	Variance
<u>Repairs & Maintenance</u>				
Landscape Replacement	\$ 25,000	\$ 18,750	\$ -	\$ 18,750
Irrigation Repairs	\$ 3,000	\$ 2,250	\$ -	\$ 2,250
Stormwater Inspections	\$ 14,400	\$ 10,800	\$ -	\$ 10,800
General Repairs & Maintenance	\$ 10,000	\$ 7,500	\$ -	\$ 7,500
Operating Supplies	\$ 5,000	\$ 3,750	\$ 1,710	\$ 2,040
Road & Sidewalk Maintenance	\$ 3,000	\$ 2,250	\$ 74	\$ 2,176
Signage	\$ 250	\$ 250	\$ 447	\$ (197)
Walls - Repair/Cleaning	\$ 1,500	\$ 1,125	\$ -	\$ 1,125
Fencing	\$ 250	\$ 188	\$ -	\$ 188
Subtotal	\$ 62,400	\$ 46,863	\$ 2,231	\$ 44,632
<u>Utilities</u>				
Pool - Electric	\$ 15,000	\$ 11,250	\$ 16,479	\$ (5,229)
Pool - Water	\$ 600	\$ 600	\$ 5,002	\$ (4,402)
Electric	\$ 10,000	\$ 7,500	\$ 106	\$ 7,394
Water & Sewer	\$ 57,500	\$ 43,125	\$ 5,521	\$ 37,604
Streetlights	\$ 75,000	\$ 56,250	\$ 20,625	\$ 35,625
Gas	\$ 6,000	\$ 4,500	\$ -	\$ 4,500
Subtotal	\$ 164,100	\$ 123,225	\$ 47,733	\$ 75,492
<u>Amenities</u>				
Property Insurance	\$ 20,000	\$ 20,000	\$ 22,642	\$ (2,642)
Pool Attendants	\$ 12,500	\$ 9,375	\$ -	\$ 9,375
Security Patrol	\$ 30,000	\$ 22,500	\$ -	\$ 22,500
Pool Repairs & Maintenance	\$ 9,000	\$ 9,000	\$ 14,242	\$ (5,242)
Pool Permits	\$ 325	\$ 325	\$ 325	\$ -
Trash Collection	\$ 6,000	\$ 4,500	\$ -	\$ 4,500
Telephone	\$ 1,250	\$ 938	\$ -	\$ 938
Cable/Internet	\$ 3,750	\$ 2,813	\$ -	\$ 2,813
Access Cards & Equipment Supplies	\$ 4,000	\$ 3,000	\$ 62	\$ 2,938
Fire Alarm & Security Monitoring	\$ 1,000	\$ 750	\$ -	\$ 750
Fire Alarm & Security Monitoring Repairs	\$ 3,000	\$ 2,250	\$ -	\$ 2,250
Fire Extinguisher Inspections	\$ 150	\$ 113	\$ 85	\$ 28
Amenity Signage	\$ 2,000	\$ 1,500	\$ 1,010	\$ 490
Repairs & Maintenance	\$ 17,500	\$ 13,125	\$ 12,829	\$ 296
Office Supplies	\$ 2,500	\$ 1,875	\$ 1,160	\$ 715
Special Events	\$ 12,000	\$ 9,000	\$ 6,009	\$ 2,991
Termite Bond	\$ 300	\$ 300	\$ -	\$ 300
Holiday Décor	\$ 15,000	\$ 15,000	\$ 12,251	\$ 2,749
Subtotal	\$ 140,275	\$ 116,363	\$ 70,616	\$ 45,747
<u>Other</u>				
Contingency	\$ 25,000	\$ 18,750	\$ 50	\$ 18,700
Capital Reserve	\$ 15,262	\$ -	\$ -	\$ -
Subtotal	\$ 40,262	\$ 18,750	\$ 50	\$ 18,700
Total Operations & Maintenance	\$ 929,397	\$ 698,570	\$ 333,430	\$ 365,140
Total Expenditures	\$ 1,055,916	\$ 792,294	\$ 422,771	\$ 369,523
Excess Revenues (Expenditures)	\$ -	\$ -	\$ (23,670)	
Fund Balance - Beginning	\$ -	\$ -	\$ 52,606	
Fund Balance - Ending	\$ -	\$ -	\$ 28,936	

Tohoqua
Community Development District
Debt Service Fund - Series 2018
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2021

	Adopted Budget	Prorated Budget Thru 06/30/21	Actual Thru 06/30/21	Variance
Revenues				
Special Assessments	\$ 137,458	\$ 137,458	\$ 137,656	\$ 198
Interest Income	\$ -	\$ -	\$ 6	\$ 6
Total Revenues	\$ 137,458	\$ 137,458	\$ 137,662	\$ 204
Expenditures:				
Interest Payment - 11/01	\$ 49,770	\$ 49,770	\$ 49,770	\$ -
Principal Payment - 5/01	\$ 35,000	\$ 35,000	\$ 35,000	\$ -
Interest Payment - 5/01	\$ 49,770	\$ 49,770	\$ 49,770	\$ -
Total Expenditures	\$ 134,540	\$ 134,540	\$ 134,540	\$ -
Excess Revenues (Expenditures)	\$ 2,918		\$ 3,122	
Fund Balance - Beginning	\$ 63,209		\$ 133,190	
Fund Balance - Ending	\$ 66,127		\$ 136,312	

Tohoqua
Community Development District
Debt Service Fund - Series 2021 Phase 2
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2021

	Adopted Budget	Prorated Budget Thru 06/30/21	Actual Thru 06/30/21	Variance
Revenues				
Interest Income	\$ -	\$ -	\$ 2	\$ 2
Total Revenues	\$ -	\$ -	\$ 2	\$ 2
Expenditures:				
Interest Payment - 5/01	\$ -	\$ -	\$ 14,007	\$ (14,007)
Total Expenditures	\$ -	\$ -	\$ 14,007	\$ (14,007)
Other Sources/(Uses)				
Bond Proceeds	\$ -	\$ -	\$ 131,410	\$ 131,410
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 131,410	\$ 131,410
Excess Revenues (Expenditures)	\$ -	\$ -	\$ 117,405	
Fund Balance - Beginning	\$ -	\$ -	\$ -	
Fund Balance - Ending	\$ -	\$ -	\$ 117,405	

Tohoqua
Community Development District
Debt Service Fund - Series 2021 Phase 4A/5A
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2021

	Adopted Budget	Prorated Budget Thru 06/30/21	Actual Thru 06/30/21	Variance
Revenues				
Interest Income	\$ -	\$ -	\$ 1	\$ 1
Total Revenues	\$ -	\$ -	\$ 1	\$ 1
Expenditures:				
Interest Payment - 5/01	\$ -	\$ -	\$ 11,207	\$ (11,207)
Total Expenditures	\$ -	\$ -	\$ 11,207	\$ (11,207)
Other Sources/(Uses)				
Bond Proceeds	\$ -	\$ -	\$ 134,587	\$ 134,587
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 134,587	\$ 134,587
Excess Revenues (Expenditures)	\$ -	\$ -	\$ 123,381	
Fund Balance - Beginning	\$ -	\$ -	\$ -	
Fund Balance - Ending	\$ -	\$ -	\$ 123,381	

Tohoqua
Community Development District
Capital Projects Fund - Series 2018
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2021

	Adopted Budget	Prorated Budget Thru 06/30/21	Actual Thru 06/30/21	Variance
Revenues				
Interest	\$ -	\$ -	\$ 1	\$ 1
Total Revenues	\$ -	\$ -	\$ 1	\$ 1
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ -		\$ 1	
Fund Balance - Beginning	\$ -		\$ 13,383	
Fund Balance - Ending	\$ -		\$ 13,383	

Tohoqua
Community Development District
Capital Projects Fund - Series 2021 Phase 2
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2021

	Adopted Budget	Prorated Budget Thru 06/30/21	Actual Thru 06/30/21	Variance
Revenues				
Interest	\$ -	\$ -	\$ 27	\$ 27
Total Revenues	\$ -	\$ -	\$ 27	\$ 27
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ 683,602	\$ (683,602)
Capital Outlay - Cost of Issuance	\$ -	\$ -	\$ 215,133	\$ (215,133)
Total Expenditures	\$ -	\$ -	\$ 898,735	\$ (898,735)
Other Financing Sources/(Uses)				
Bond Proceeds	\$ -	\$ -	\$ 2,448,590	\$ 2,448,590
Bond Premium	\$ -	\$ -	\$ 33,140	\$ 33,140
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 2,481,730	\$ 2,481,730
Excess Revenues (Expenditures)	\$ -	\$ -	\$ 1,583,022	
Fund Balance - Beginning	\$ -	\$ -	\$ -	
Fund Balance - Ending	\$ -	\$ -	\$ 1,583,022	

Tohoqua
Community Development District
Capital Projects Fund - Series 2021 Phase 4A/5A
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2021

	Adopted Budget	Prorated Budget Thru 06/30/21	Actual Thru 06/30/21	Variance
Revenues				
Interest	\$ -	\$ -	\$ 24	\$ 24
Total Revenues	\$ -	\$ -	\$ 24	\$ 24
Expenditures:				
Capital Outlay - Cost of Issuance	\$ -	\$ -	\$ 232,011	\$ (232,011)
Total Expenditures	\$ -	\$ -	\$ 232,011	\$ (232,011)
Other Financing Sources/(Uses)				
Bond Proceeds	\$ -	\$ -	\$ 2,525,413	\$ 2,525,413
Bond Premium	\$ -	\$ -	\$ 20,372	\$ 20,372
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 2,545,785	\$ 2,545,785
Excess Revenues (Expenditures)	\$ -		\$ 2,313,798	
Fund Balance - Beginning	\$ -		\$ -	
Fund Balance - Ending	\$ -		\$ 2,313,798	

Tohoqua

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Revenue													
Developer Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Assessments - Tax Collector (Platued)	\$ -	\$ 2,397	\$ 221,602	\$ 1,648	\$ -	\$ 1,281	\$ 1,254	\$ -	\$ 503	\$ -	\$ -	\$ -	\$ 228,685
Assessments - Direct (Unplated)	\$ 8,213	\$ 50,062	\$ -	\$ -	\$ -	\$ 55,632	\$ -	\$ 1,857	\$ -	\$ -	\$ -	\$ -	\$ 115,763
Special Events Revenue	\$ 2,613	\$ 60	\$ -	\$ -	\$ -	\$ 1,540	\$ 340	\$ 40	\$ 60	\$ -	\$ -	\$ -	\$ 4,653
Total Revenue	\$ 10,826	\$ 52,519	\$ 221,602	\$ 1,648	\$ -	\$ 58,453	\$ 1,594	\$ 1,897	\$ 50,563	\$ -	\$ -	\$ -	\$ 399,101
Expenditures													
General & Administrative													
Supervisor Fees	\$ 800	\$ -	\$ 800	\$ -	\$ 800	\$ 800	\$ 600	\$ 600	\$ 400	\$ -	\$ -	\$ -	\$ 4,800
PICA Expense	\$ 61	\$ -	\$ 61	\$ -	\$ 61	\$ 61	\$ 46	\$ 46	\$ 31	\$ -	\$ -	\$ -	\$ 367
Engineering	\$ -	\$ -	\$ 325	\$ -	\$ 1,408	\$ 2,587	\$ 108	\$ 105	\$ -	\$ -	\$ -	\$ -	\$ 4,532
Attorney	\$ 4,991	\$ 1,187	\$ 1,508	\$ 3,301	\$ 5,134	\$ 1,248	\$ 1,872	\$ 2,613	\$ -	\$ -	\$ -	\$ -	\$ 21,853
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dissemination	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 833	\$ 833	\$ 833	\$ -	\$ -	\$ -	\$ 5,000
Trustee Fees	\$ 1,549	\$ -	\$ -	\$ -	\$ -	\$ 2,168	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,717
Management Fees	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	\$ -	\$ -	\$ -	\$ 27,038
Information Technology	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ 900
Telephone	\$ 9	\$ -	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17
Postage	\$ 181	\$ 25	\$ 28	\$ 40	\$ 36	\$ 17	\$ 23	\$ (14)	\$ 32	\$ -	\$ -	\$ -	\$ 369
Insurance	\$ 6,636	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,138
Printing & Binding	\$ 8	\$ 638	\$ 86	\$ 308	\$ 78	\$ 230	\$ 153	\$ 107	\$ 92	\$ -	\$ -	\$ -	\$ 1,699
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Current Charges	\$ -	\$ 265	\$ 181	\$ 151	\$ 498	\$ 121	\$ 134	\$ 34	\$ 207	\$ -	\$ -	\$ -	\$ 1,590
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 124	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,443
Office Supplies	\$ 0	\$ 3	\$ 1	\$ 0	\$ 0	\$ 16	\$ 15	\$ 16	\$ 150	\$ -	\$ -	\$ -	\$ 202
Dues, License & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative	\$ 22,931	\$ 9,958	\$ 6,518	\$ 6,823	\$ 11,640	\$ 18,769	\$ 8,388	\$ 7,445	\$ 4,849	\$ -	\$ -	\$ -	\$ 89,341
Maintenance													
Contract Services													
Field Management	\$ 1,667	\$ 1,667	\$ 1,667	\$ 1,667	\$ 1,667	\$ 1,667	\$ 1,667	\$ 1,667	\$ 1,667	\$ -	\$ -	\$ -	\$ 15,000
Anesthetics Management	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ 24,000
Landscape Maintenance	\$ 9,987	\$ 12,522	\$ 13,222	\$ 14,966	\$ 10,312	\$ 13,222	\$ 13,222	\$ 13,222	\$ 13,222	\$ -	\$ -	\$ -	\$ 113,897
Lake Maintenance	\$ 1,015	\$ 1,015	\$ 1,015	\$ 1,015	\$ 1,125	\$ 1,125	\$ 1,125	\$ 1,125	\$ 1,125	\$ -	\$ -	\$ -	\$ 9,685
Wetland Maintenance	\$ 1,600	\$ 1,600	\$ 1,600	\$ 2,400	\$ 1,600	\$ -	\$ -	\$ 1,600	\$ -	\$ -	\$ -	\$ -	\$ 10,400
Wetland Mitigation Reporting	\$ -	\$ -	\$ -	\$ 3,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,600
Pool Maintenance	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ -	\$ -	\$ -	\$ 11,700
Pool Control	\$ 65	\$ 65	\$ 65	\$ 65	\$ 65	\$ 65	\$ 65	\$ 65	\$ 65	\$ -	\$ -	\$ -	\$ 585
Janitorial Services	\$ 6,480	\$ 3,530	\$ 3,508	\$ 2,240	\$ 1,920	\$ 2,158	\$ 1,920	\$ 2,160	\$ 18	\$ -	\$ -	\$ -	\$ 23,934
Subtotal	\$ 25,113	\$ 24,699	\$ 25,377	\$ 30,253	\$ 20,988	\$ 22,537	\$ 22,299	\$ 21,139	\$ 20,397	\$ -	\$ -	\$ -	\$ 212,801

Tohoqua
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Revenue & Maintenance													
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stormwater Inspections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Supplies	\$ 55	\$ 525	\$ -	\$ -	\$ -	\$ 918	\$ -	\$ -	\$ -	\$ 212	\$ -	\$ -	\$ 1,710
Road & Sidewalk Maintenance	\$ -	\$ -	\$ 74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74
Signage	\$ 197	\$ -	\$ 73	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 447
Walls - Repair/Cleaning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 251	\$ 525	\$ 74	\$ -	\$ -	\$ 918	\$ 250	\$ -	\$ -	\$ 212	\$ -	\$ -	\$ 2,291
Utilities													
Pool - Electric	\$ -	\$ 4,249	\$ 5,952	\$ -	\$ -	\$ 825	\$ 1,177	\$ -	\$ 1,346	\$ 2,928	\$ -	\$ -	\$ 16,479
Pool - Water	\$ -	\$ 1,033	\$ 1,031	\$ -	\$ -	\$ 745	\$ 645	\$ 809	\$ 740	\$ -	\$ -	\$ -	\$ 5,002
Electric	\$ 12	\$ 14	\$ 16	\$ -	\$ 13	\$ 12	\$ -	\$ 13	\$ 26	\$ -	\$ -	\$ -	\$ 106
Water & Sewer	\$ 147	\$ 73	\$ 1,038	\$ -	\$ 650	\$ -	\$ 630	\$ 1,450	\$ 1,534	\$ -	\$ -	\$ -	\$ 5,511
Streetlights	\$ 2,553	\$ 2,433	\$ 2,425	\$ -	\$ 2,429	\$ 2,430	\$ -	\$ 2,433	\$ 5,921	\$ -	\$ -	\$ -	\$ 20,625
Gas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 2,713	\$ 7,801	\$ 10,462	\$ -	\$ 4,662	\$ 3,619	\$ 1,275	\$ 6,051	\$ 11,149	\$ -	\$ -	\$ -	\$ 47,793
Amalgities													
Property Insurance	\$ 22,642	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,642
Pool Attendants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Security Patrol	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pool Repairs & Maintenance	\$ 1,402	\$ 2,115	\$ 1,575	\$ -	\$ 912	\$ 1,132	\$ 2,556	\$ 3,595	\$ 955	\$ -	\$ -	\$ -	\$ 14,242
Pool Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 325	\$ -	\$ -	\$ -	\$ 325
Trash Collection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cable/Internet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Access Cards & Equipment Supplies	\$ 62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62
Fire Alarm & Security Monitoring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Alarm & Security Monitoring Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Extinguisher Inspections	\$ -	\$ -	\$ -	\$ 85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85
Amenity Signage	\$ -	\$ -	\$ -	\$ 1,010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,010
Repairs & Maintenance	\$ 1,799	\$ 1,250	\$ 80	\$ 1,250	\$ -	\$ -	\$ -	\$ 7,200	\$ 1,250	\$ -	\$ -	\$ -	\$ 12,829
Office Supplies	\$ 979	\$ -	\$ 122	\$ 1	\$ -	\$ 58	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,160
Special Events	\$ 378	\$ -	\$ -	\$ -	\$ -	\$ 2,030	\$ 2,567	\$ 761	\$ 274	\$ -	\$ -	\$ -	\$ 6,009
Tennis Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Holiday Decor	\$ -	\$ 12,251	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,251
Subtotal	\$ 27,263	\$ 15,617	\$ 1,777	\$ 2,346	\$ 912	\$ 3,270	\$ 5,123	\$ 11,556	\$ 2,804	\$ -	\$ -	\$ -	\$ 70,616
Other													
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ 50
Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ 50
Total Operations & Maintenance	\$ 55,340	\$ 48,641	\$ 37,690	\$ 31,596	\$ 26,543	\$ 30,293	\$ 20,946	\$ 38,796	\$ 24,562	\$ -	\$ -	\$ -	\$ 335,430
Total Expenses/Revenue	\$ 78,271	\$ 88,899	\$ 44,500	\$ 39,421	\$ 38,273	\$ 41,863	\$ 37,335	\$ 44,241	\$ 39,611	\$ -	\$ -	\$ -	\$ 422,771
Process Revenue (Expenditures)	\$ (67,445)	\$ (10,007)	\$ 17,304	\$ (37,273)	\$ (16,273)	\$ 17,380	\$ (15,743)	\$ (44,244)	\$ 11,351	\$ -	\$ -	\$ -	\$ (21,670)

Tohoqua

Community Development District

Long Term Debt Report

SERIES 2018, SPECIAL ASSESSMENT REVENUE BONDS

INTEREST RATES:	4.7%,4.8%
MATURITY DATE:	5/1/2048
RESERVE FUND DEFINITION	50% OF MAXIMUM ANNUAL DEBT SERVICE
RESERVE FUND REQUIREMENT	\$69,039
RESERVE FUND BALANCE	\$69,039
BONDS OUTSTANDING - 2/08/18	\$2,165,000
LESS: PRINCIPAL PAYMENT - 5/01/19	(\$35,000)
LESS: PRINCIPAL PAYMENT - 5/01/20	(\$35,000)
LESS: PRINCIPAL PAYMENT - 5/01/21	(\$35,000)
CURRENT BONDS OUTSTANDING	\$2,060,000

SERIES 2020 P HASE 2, SPECIAL ASSESSMENT REVENUE BONDS

INTEREST RATES:	2.375%, 2.875%, 3.375%, 4.000%
MATURITY DATE:	5/1/2051
RESERVE FUND DEFINITION	50% OF MAXIMUM ANNUAL DEBT SERVICE
RESERVE FUND REQUIREMENT	\$72,381
RESERVE FUND BALANCE	\$72,381
BONDS OUTSTANDING - 3/05/21	\$2,580,000
CURRENT BONDS OUTSTANDING	\$2,580,000

SERIES 2020 P HASE 4A/5A, SPECIAL ASSESSMENT REVENUE BONDS

INTEREST RATES:	2.500%, 3.125%, 3.600%, 4.000%%
MATURITY DATE:	5/1/2051
RESERVE FUND DEFINITION	50% OF MAXIMUM ANNUAL DEBT SERVICE
RESERVE FUND REQUIREMENT	\$75,350
RESERVE FUND BALANCE	\$75,350
BONDS OUTSTANDING - 3/19/21	\$2,660,000
CURRENT BONDS OUTSTANDING	\$2,660,000

Tohoqua
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2021

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

ON ROLL ASSESSMENTS

							62.42%	37.58%	100.00%
Date	Distribution	Gross Amount	Commissions	Discount/Penalty	Interest	Net Receipts	O&M Portion	2018 Debt Service	Total
11/20/20	ACH	\$3,918.72	(\$78.37)	\$0.00	\$0.00	\$3,840.35	\$2,397.30	\$1,443.05	\$3,840.35
12/15/20	ACH	\$367,760.30	(\$7,061.01)	(\$14,710.12)	\$0.00	\$345,989.17	\$215,980.51	\$130,008.66	\$345,989.17
12/22/20	ACH	\$9,572.50	(\$183.79)	(\$382.90)	\$0.00	\$9,005.81	\$5,621.79	\$3,384.02	\$9,005.81
01/08/21	ACH	\$2,777.88	(\$53.89)	(\$83.33)	\$0.00	\$2,640.66	\$1,648.41	\$992.25	\$2,640.66
03/08/21	ACH	\$2,114.50	(\$42.29)	(\$20.72)	\$0.00	\$2,051.49	\$1,280.62	\$770.87	\$2,051.49
04/12/21	ACH	\$2,049.21	(\$40.98)	\$0.00	\$0.00	\$2,008.23	\$1,253.62	\$754.61	\$2,008.23
06/25/21	ACH	\$798.00	(\$16.44)	\$0.00	\$23.94	\$805.50	\$502.83	\$302.67	\$805.50
TOTAL		\$ 388,991.11	\$ (7,476.77)	\$ (15,197.07)	\$ 23.94	\$ 366,341.21	\$ 228,685.08	\$ 137,656.13	\$ 366,341.21

100% **Net Percent Collected**
\$ (536.08) **Balance Remaining to Collect**

DIRECT BILL ASSESSMENTS

Tohoqua Development Group LLC 2021 - 01						
Date Received	Due Date	Check Number	Net Assessed	Amount Received	Operations & Maintenance	
11/2/20	11/1/20	1161	\$50,061.60	\$50,061.60	\$50,061.60	
3/15/21	2/1/21	37502	\$25,030.80	\$25,030.80	\$25,030.80	
3/15/21	5/1/21	37503	\$25,030.80	\$25,030.80	\$25,030.80	
			\$100,123.20	\$100,123.20	\$100,123.20	

Pulte Home Company LLC 2021 - 02						
Date Received	Due Date	Check Number	Net Assessed	Amount Received	Operations & Maintenance	
10/22/20	11/1/20	91288561	\$4,106.36	\$4,106.36	\$4,106.36	
10/22/20	2/1/21	91288561	\$2,053.18	\$2,053.18	\$2,053.18	
10/22/20	5/1/21	91288561	\$2,053.18	\$2,053.18	\$2,053.18	
			\$8,212.72	\$8,212.72	\$8,212.72	

Lennar Homes LLC 2021 - 03						
Date Received	Due Date	Check Number	Net Assessed	Amount Received	Operations & Maintenance	
3/5/21	11/1/20	1578031	\$3,713.72	\$3,713.72	\$3,713.72	
3/5/21	2/1/21	1578031	\$1,856.86	\$1,856.86	\$1,856.86	
5/19/21	5/1/21	1618677	\$1,856.86	\$1,856.86	\$1,856.86	
			\$7,427.44	\$7,427.44	\$7,427.44	

SECTION 3

**NOTICE OF MEETING DATES
TOHOQUA
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the *Tohoqua Community Development District* will hold their regularly scheduled public meetings for **Fiscal Year 2022** at **9:00 am at 1830 Fulfillment Drive, Kissimmee, Florida 34744**, on the first Wednesday of each month as follows:

October 6, 2021
November 3, 2021
December 1, 2021
January 5, 2022
February 2, 2022
March 2, 2022
April 6, 2022
May 4, 2022
June 1, 2022
July 6, 2022
August 3, 2022
September 7, 2022

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. Please note that due to the ongoing nature of the COVID-19 public health emergency, it may be necessary to hold the above referenced meetings utilizing communications media technology in order to protect the health and safety of the public or held at an alternative physical location other than the location indicated above. To that end, anyone wishing to participate in such meetings should contact the District Manager's Office prior to each meeting to confirm the applicable meeting access and/or location information. Additionally, interested parties may refer to the District's website for the latest information: www.tohoquacdd.com.

The meetings may be continued to a date, time, and place as evidenced by motion of the majority of Board Members participating. There may be occasions when one or more Supervisors will participate by telephone.

Any person requiring special accommodations at these meetings because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service 1-800-955-8770, for aid in contacting the District Office.

Each person who decides to appeal any action taken at these meetings is advised that person will need a record of the 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.

George S. Flint
District Manager
Governmental Management Services – Central Florida, LLC

SECTION 4

TOHOQUA

The background image shows a bright, modern lounge area. In the foreground, there are several armchairs with a light-colored, intricate geometric pattern. They are arranged around a low, round white table. In the background, there are more patterned armchairs and a large, multi-paned window that lets in a lot of natural light. The floor is made of large, dark grey tiles. The overall atmosphere is clean and contemporary.

TOHOQUA RESIDENTS CLUB

MONTHLY REPORT

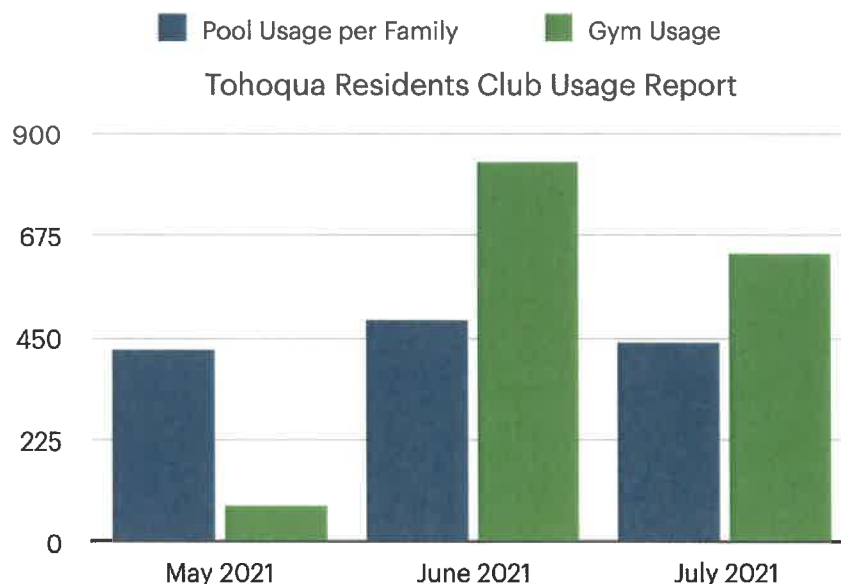
AUGUST 1, 2021

June and July 2021

RESIDENTS CLUB

FACILITY REPORT:

- The facilities are up and running smoothly.
- We continue to issue access cards and giving new homeowners the welcome package and orientation.
- Maintenance is performed weekly.
- No fishing, swimming, boating or flotation devices signs will be installed in 3 of the ponds.
- Conduits are currently been installed for KUA to install the light poles near the mailboxes.
- Additional trees/landscape were installed on Cross Prairie Parkway
- Additional dumbbells were ordered for the gym.
- Special Events scheduled for August:
 - **Papa John's Homeowner Appreciation Day** - Tuesday, August 3
 - **Back to School Ice Cream Social** - Friday, August 13
 - **Food Truck Social** - Tuesday, August 17
 - **Beer, Wine & Cheese** - Thursday, August 26



Events in June:

- * **Papa John's Resident Appreciation Day**

- * **Father's Day Continental Breakfast:**

- A total of 14 residents participated from the event.
- A rose was given to each participating mother.

- * **Food Truck Social** - Bowls for Tu sold 12 orders.



Events in July:

* Papa John's Resident Appreciation Day

* Fourth of July Celebration:

- Live band in the pool deck.
- Traditional BBQ lunch was provided for a fee. (17 residents participated)

* Summer Kids Arts & Crafts:

- Two time slots of half an hour each.
- 19 RSVP's / 12 participated.
- Snacks were provided.

* **Food Truck Social** cancelled due to inclement weather.



