

*Tohoqua
Community Development District*

Agenda

June 5, 2019

AGENDA

Tohoqua

Community Development District

135 W. Central Blvd., Suite 320, Orlando, Florida 32801
Phone: 407-841-5524 – Fax: 407-839-1526

May 29, 2019

**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, June 5, 2019 at 9:00 AM at the West Osceola Branch Library, 305 Campus Street, Kissimmee, Florida**. Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Organizational Matters
 - A. Appointment of Individual to Fulfill the Board Vacancy with a Term Ending November 2019
 - B. Administration of Oath to Newly Appointed Supervisor
 - C. Consideration of Resolution 2019-04 Electing Assistant Secretary
4. Approval of Minutes of the May 1, 2019 Board of Supervisors Meeting
5. Consideration of Amenities Management Agreement
6. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
7. Other Business
8. Supervisors Requests
9. Adjournment

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

The third order of business is Organizational Matters. Section A is the discussion of an individual to fulfill the Board vacancy with a term ending November 2019. Section C is the Administration of Oath to the newly appointed Officer. Section D is the

consideration of Resolution 2019-04 electing officers. A copy of the Resolution is enclosed for your review.

The fourth order of business is the approval of the minutes of the May 1, 2019 Board of Supervisors meeting. The minutes are enclosed for your review.

The seventh order of business is the consideration of the amenities management agreement. A copy of the agreement is enclosed for your review.

The eighth order of business is Staff Reports. Section C is the District Manager's Report. Sub-Section 1 includes approval of the check register being presented. Sub-Section 2 includes the balance sheet and income statement for review.

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

Sincerely,



George S. Flint
District Manager

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

Enclosures

SECTION III

SECTION C

RESOLUTION 2019-04

**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 5th day of June, 2019.

Secretary / Assistant Secretary

Chairman / Vice Chairman

MINUTES

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, May 1, 2019 at 9:00 a.m., at the West Osceola Branch Library, 305 Campus Street, Kissimmee, FL.

Present and constituting a quorum were:

Andre Vidrine	Chairman
Marcus Hooker	Vice Chairman
James Dowd	Assistant Secretary

Also present were:

Darrin Mossing	District Manager
Andrew d'Adesky	District Counsel
Darrin Mossing, Jr.	GMS
Alan Scheerer	Field Manager

FIRST ORDER OF BUSINESS

Roll Call

Mr. Mossing called the meeting to order at 9:00 a.m. and called the roll.

SECOND ORDER OF BUSINESS

Public Comment Period

Mr. Mossing: There are no members of the public in attendance at this time.

THIRD ORDER OF BUSINESS

Organizational Matters

A. Acceptance of Resignation of Keith Trace

Mr. Mossing: We received a resignation from Keith Trace, which is enclosed in the agenda package. Keith was an important person to the organization, to the District, and to the Developer. Everybody was disappointed to hear he was leaving, but it sounds like it is for a good reason. We need a motion for the Board to accept the resignation.

On MOTION by Mr. Vidrine, seconded by Mr. Hooker, with all in favor, Keith Trace's resignation was accepted.
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B. Appointment of Individual to Fulfill the Board Vacancy with a Term Ending November 2019

Mr. Mossing: Does the Board have any one they would like to nominate for the position?

Mr. Vidrine: I nominate Jason Good.

Mr. Mossing: Are there any other nominations? Hearing none, I would ask for a motion to appoint Jason Good to fill the unexpired term.

On MOTION by Mr. Dowd, seconded by Mr. Hooker, with all in favor, appointment of Jason Good to fulfill the Board Vacancy with a Term Ending November 2019, was approved.

C. Administration of Oath of Office to Newly Appointed Supervisor

Mr. Mossing: Since Mr. Good is not in attendance, we will continue this item to the next agenda when Mr. Good is present. Andre, please let him know he is welcome to come to our office if necessary.

Mr. Vidrine: That will work.

D. Consideration of Resolution 2019-01 Electing Officers

Mr. Mossing: The current slate of officers is Andre Vidrine as Chairman, Marcus Hooker as Vice Chairman, James Dowd as Assistant Secretary, George Flint as Secretary, and Ariel Lovera as Treasurer. Our recommendation would be to make Mr. Good an Assistant Secretary. If the Board is comfortable with keeping the other officers in their same positions, there is a resolution that was enclosed in your agenda that I would ask you to approve. It is Resolution 2019-01 Electing Officers.

On MOTION by Mr. Vidrine, seconded by Mr. Dowd, with all in favor, Resolution 2019-01 Electing Officers, was approved.

FOURTH ORDER OF BUSINESS

Approval of Minutes of the November 7, 2018 Board of Supervisors Meeting

Mr. Mossing: The minutes are enclosed in your agenda package. Does the Board have any questions, comments, addition or deletions? Hearing none, I would ask for a motion to approve.

On MOTION by Mr. Vidrine, seconded by Mr. Dowd, with all in favor, the minutes of the November 7, 2018 Board of Supervisors meeting, were approved, as presented.

FIFTH ORDER OF BUSINESS

Consideration of Resolution 2019-03 Approving the Proposed Fiscal Year 2020 Budget and Setting a Public Hearing

Mr. Mossing: The proposed budget was included in your agenda package. This is the start of our budget process. At this meeting, we will ask that the Board to approve this budget versus adopting it. The approval starts the budget process. We have tentatively scheduled the public hearing to adopt the budget on the August 7, 2019 meeting. We are not asking for any action on this budget except for one item. There are approximately 90 days between now and the public hearing, and we can change the budget throughout that process if necessary. The only difference would be, if the Board was considering increases the assessments from the prior year based upon the mailed notice, there would be additional actions that the District would need to take. Last year the District adopted a budget with a 30% discount in the per unit assessments because of the delay in opening the Amenity Center. The Amenity Center is anticipated to be open for the better part of the fiscal year for 2020. So, our recommendation is to remove that discount and approve this budget with the full planned per unit assessments.

Mr. Vidrine: I think that is a great plan of action.

Mr. Mossing: That motion will include the removal of the Phase 1 Amenity Center discount.

Mr. d'Adesky: Once again, this is only a proposed budget. It can change before it is adopted.

On MOTION by Mr. Vidrine, seconded by Mr. Hooker, with all in favor, Resolution 2019-03 Approving the Proposed Fiscal Year 2020 Budget and Setting a Public Hearing for August 7, 2019, at the West Osceola Branch Library, 305 Campus Street, Kissimmee, FL, was approved.

SIXTH ORDER OF BUSINESS

Ratification of Aquatic Plant Management Agreement with Applied Aquatic Management, Inc.

Mr. Mossing: The agreement was included in your agenda package. If you have any questions regarding that agreement or those services Alan Scheerer can answer them.

Mr. Hooker: Is it for one specific pond?

Mr. Scheerer: Three ponds. Andre had sent us a list of ponds if you want it under maintenance right away, and George felt comfortable in executing the agreement in advance of this Board meeting. Like Darrin said, we are just looking for ratification and the maintenance has already been ongoing. We do have a couple of other ponds. There is the number four pond that has not been released to the District. The engineers did approve of the pond, but the District has not accepted it yet. There is also the amenity pond which we have a pricing for. I do not believe that has been released to the District for maintenance.

Mr. d'Adesky: This is what Andre and I spoke about privately involving the other ponds. There might be some ponds that want to go to the District for maintenance sooner rather than later. The documents show that and Joe Thacker, your attorney, is familiar with those. She has all of those documents. We need to make sure we own them before we start maintaining them. It does not take long to convey them over. If that comes up between meetings, we should just go ahead and do the conveyances and ratify them at the next meeting.

Mr. Scheerer: I already have pricing on those other two ponds, not only for the aquatic maintenance, but Earth Tech provided me numbers for mowing. There is money in the budget to accomplish both.

Mr. Vidrine: Will you show us that map?

Mr. Scheerer: They are labeled "C," "D," and "E." Those tracts came off of the plat, but that was a make shift map. Ponds 1, 2 and 3 are the ones under maintenance. Ponds 4 and 5 need to be accepted into the District.

Mr. Mossing: Are there any more questions? Hearing none, I would ask for a motion to ratify.

On MOTION by Mr. Hooker, seconded by Mr. Dowd, with all in favor, the Aquatic Plant Management Agreement with Applied Aquatic Management, Inc. was ratified.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. d'Adesky: The one item we are working on is the agreement to provide on-site management services. We have spoken George about some of the structure. The exact structure that was depicted in the contract that was used somewhere else does not really work, but we have

other templates to follow. We are currently piecing that together and we should have that done within the week.

B. Engineer

Mr. Mossing: The Engineer is not here.

Mr. Vidrine: We can call him if needed. I do not have any questions.

Mr. d'Adesky: He needs to be aware that if we are doing any conveyances, he is going to have to certify those.

C. District Manager's Report

i. Approval of Check Register

Mr. Mossing: The check register is enclosed in your agenda package and it represents payments from October 23, 2018 through April 23, 2019. It covers check numbers 22-55 for a total of \$271,514.76. The large amounts in the check register are transfers or assessments from our general operating account to the Trustee. Does the Board have any questions? Hearing none, I would ask for a motion to approve.

On MOTION by Mr. Vidrine, seconded by Mr. Hooker, with all in favor, the Check Register totaling \$271,514.76, was approved.

ii. Balance Sheet and Income Statement

Mr. Mossing: The balance sheet and income statement are in your agenda package. Does the Board have any questions? Hearing none, we will move on to the next item.

iii. Consideration of Funding Request #2

Mr. Mossing: This funding request was generated prior to us receiving our assessments from the tax collector. Going forward, the Board will only be asked to approve check registers now that we have funding from our assessments. Does the Board have any questions? Hearing none, I would ask for a motion to approve.

On MOTION by Mr. Vidrine, seconded by Mr. Hooker, with all in favor, Funding Request #2, was approved.

iv. Presentation of Number of Registered Voters - 0

Mr. Mossing: Each year the District has to report the number of registered voters in the community as of April 15. That letter from Mary Jane Arrington the Osceola County Supervisor of Elections provided that information to us.

Mr. d'Adesky: Based on the buildout, you guys will hit 250. Some other developments may not hit the 250 number as quickly, but I do imagine based on the build that you guys might hit it fairly quick. Once you hit the 250 registered voter number, it triggers a transition to general elections. The registered voter depends on people that live there full time. Once you get to 250 and 6 years, there is a transition period. I think that will most likely happen at 6 years for you guys. It is a slow transition, however, so will have control for 8 years.

EIGHTH ORDER OF BUSINESS**Other Business**

There being none, the next item followed.

NINTH ORDER OF BUSINESS**Supervisors Requests**

There being none, the next item followed.

TENTH ORDER OF BUSINESS**Adjournment**

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

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

AMENITIES MANAGEMENT AGREEMENT

This Agreement ("**Agreement**") is made and entered into this ____ day of _____, 2019 by and between:

Tohoqua Community Development District, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, and located in Osceola County, Florida, and whose address is 135 West Central Boulevard, Suite 320, Orlando, Florida 32801 ("**District**"), and

Artemis Lifestyle Services, Inc., a Florida corporation, whose address is 1631 Vine Street, Suite 300, Kissimmee, Florida 34744 ("**Amenity Manager**" or "**Artemis**"); and

RECITALS

WHEREAS, the District is a special purpose unit of local government established pursuant to and governed by Chapter 190, *Florida Statutes*; and

WHEREAS, the District owns certain Amenities (as defined in Section 2 below) located within the District and serving the community of Tohoqua; and

WHEREAS, the District desires to enter into an agreement with an independent contractor to operate and maintain the Amenities; and

WHEREAS, the Amenity Manager provides such Services (as defined in Section 2 below) and now desires to contract with the District in accordance with the terms and specifications in this Agreement; and

WHEREAS, it is intended that the Amenities be operated and maintained for an exclusively public purpose and that any monies generated from the operation of the Amenities be used to defray the public expense associated with operating and maintaining the Amenities; and

NOW THEREFORE, in consideration of the recitals, agreements, and mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the Parties, the Parties agree as follows:

I. RECITALS & DEFINITIONS

1. **Recitals.** The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Agreement.

2. **Definitions.** The following definitions apply to this Agreement:

- a. "**Amenities**" – shall mean the District's properties and areas owned by the District and intended for recreational use which include, but are not

limited to, properties and areas such as parks, pools, clubhouses, playgrounds and dog parks, together with their appurtenant facilities and areas. The Parties understand and agree that the District is presently in the process of acquiring the Amenities, and that the term "Amenities" shall include the amenities that exist presently as well as these additional planned amenities, once constructed, installed and operational.

- b. **"O&M Budget"** – shall mean the annual operations and maintenance budget adopted by the District's Board of Supervisors (**"Board"**) for each Fiscal Year (as herein defined) and as may be amended from time to time.
- c. **"Fiscal Year"** – shall mean the District's fiscal year beginning October 1 and ending September 30.
- d. **"Operations Expenses"** – shall mean all costs of operating the Amenities, including, but not be limited to, the following: management fees, courier expenses (such as Federal Express, UPS), telephone, utilities, retail product expense, operating supplies, computer and software expenses, housekeeping supplies, cleaning fees, and other related expenses as outlined in the O&M Budget.
- e. **"Program Expenses"** – shall mean the expenses associated with providing the various activities, events and programs for patrons, as outlined in the O&M Budget.
- f. **"Services"** – shall mean those services described in **Attachment A** relating to the management, operation, and maintenance of the Amenities for the benefit of the District, which **Attachment A** is attached hereto and incorporated herein by this reference.
- g. **"Lifestyle Director"** – shall refer to the individual employed by the Amenity Manager to oversee the provision of the Services.

II. SCOPE OF SERVICES

3. The Amenity Manager shall perform the Services on the terms and conditions set forth herein. The Amenity Manager further agrees and acknowledges that the District is a special purpose independent governmental entity. As such, the facilities and lands of the District are to be used at all times for public purposes and all monies of the District are public funds. Further, the District's Amenities were financed by tax-exempt bond financing. The Amenity Manager agrees and acknowledges that the governmental status of the District and its financing requires its employees and agents to be specifically trained and aware of the public nature of District Amenities and property, and compliance with applicable laws.

III. TERM & RENEWAL

4. The term of this Agreement shall be from the date set forth above through September 30, 2020. Unless terminated pursuant to Paragraph IX. 19, this Agreement shall automatically renew without amendment each subsequent Fiscal Year.

IV. COMPENSATION & REIMBURSEMENT

5. The District shall pay the Amenity Manager a monthly management fee for the Services as provided in **Attachments A and B**, which are attached hereto and incorporated herein by this reference. All Operation Expenses and Program Expenses shall be paid by the District directly to the provider of such services or goods. As applicable, all payments shall be made in accordance with Florida's Prompt Payment Act, Sections 218.70 through 218.80 of the *Florida Statutes*.

6. Notwithstanding anything to the contrary, the District shall not pay or otherwise compensate the Lifestyle Director and other employees of the Amenity Manager for any work done for or at the request of, or benefitting, private parties, including, but not limited to any homeowner's association, builder, or developer within the Tohoqua community. However, the Amenity Manager may charge a pro-rata share of the Lifestyle Director or other Amenity Manager employees to such private entity for private services to the extent that that pro-rata share for the District can be specifically allocated and tracked to the Services to the District.

V. REVENUE & TAX EXEMPT STATUS

7. **Revenue for a Public Purpose.** The Parties agree that the Amenities shall be operated and maintained for an exclusively public purpose, and that any monies generated from the operation of the Amenities shall be remitted to the District and used to defray the public expense associated with operating and maintaining the Amenities consistent with the terms of this Agreement.

8. **Collection of Revenue.** In the course of providing the Services, and subject to the other provisions of this section, the Amenity Manager shall maintain an accurate record of all revenues and other monies (the "Revenues") received from the operation of the Amenities and shall remit to the District the Revenues, and an accounting for the same, for a given month no later than 15 days after the end of that month. The Amenity Manager shall not have charge of the Revenues other than to collect the revenues and remit them to the District under this Agreement.

The Amenity Manager shall ensure that all amenity fees charged to patrons are consistent with the rates set forth in the District's rules and policies, as may be amended from time to time. Further, the Amenity Manager may: (1) directly collect such amenity fees, (2) use a third party provider to assist with electronic collection of such amenity fees (e.g., PayPal or credit card), or (3) with prior written notice to and consent of the Amenity Manager, allow subcontractors providing programming services to collect such amenity fees for specific programs. In any case, the Amenity Manager shall remain responsible for the collection of all amenity Revenues, shall maintain an accurate record of all such Revenues, and shall remit all Revenues to the District (with the one exception that, with prior written notice to and consent of Governmental

Management Services or its successors or assigns ("**District Manager**"), and subject to the terms of an applicable subcontractor agreement, a subcontractor providing programming services may collect and keep Revenues as compensation for the subcontractor's services).

9. **Tax-Exempt Status.** The District agrees to pay, extinguish or otherwise assert the District's exemption from ad valorem and sales taxes, unless the Amenities are subject to ad valorem or sales taxation as a result of the Amenity Manager's failure to abide by the terms of this Agreement or the District's rules or policies, in which case the Amenity Manager shall be responsible for the payment of ad valorem or sales taxes.

VI. BUDGET PREPARATION

10. The Amenity Manager has prepared the Fiscal Year 2019/2020 Annual Operating Budget attached hereto and incorporated herein by this reference as **Attachment E**. Prior to April 1st for each subsequent Fiscal Year, the Amenity Manager shall prepare an annual operating budget estimating the revenues and expenses, including all expenses described in **Attachment B**, for all Services under this Agreement for the upcoming Fiscal Year. Such annual operating budget, if approved by the Board, shall be incorporated into the O&M Budget. At the request of the District, the Amenity Manager shall update its initial estimated annual operating budget in anticipation of the District's final annual budget meeting, which typically occurs in July, August, or September of each Fiscal Year.

VII. PROCUREMENT PROCEDURES

11. **Purchases by the District.** The District will be responsible for all Operations Expenses and Program Expenses and, except as provided in Paragraph 11, shall directly pay vendors for such Operations Expenses and Program Expenses. The following conditions apply to the purchase of supplies and inventory for the Amenities:

- a. **Amenity Manager Initiated Purchasers.** If the Amenity Manager desires that a purchase be made by the District for Operations Expenses or Program Expenses, the Amenity Manager shall furnish a request ("**Payment Request**") to the District Manager detailing the proposed supplier, the nature of the supplies or inventory, and the costs thereof. Such request may be made by e-mail to the District Manager.
- b. **Purchase Order Issuance.** Upon receipt of a Payment Request, the District shall review the Payment Request, and, if approved by the District, issue a District purchase order directly to the supplier, with delivery to be made to the District.
- c. **Sales Tax Exemption.** The purchase order issued by the District shall include the District's consumer certificate of exemption number issued for Florida sales and use tax purposes.

- d. **Inspection and Bailment.** The Amenity Manager shall inspect, accept delivery of and store the materials pending the use of the supplies and/or sale of the inventory. The Amenity Manager's possession of the supplies and inventory will constitute a bailment. The Amenity Manager, as bailee, shall have the duty to safeguard, store, and protect the supplies and inventory while in the Amenity Manager's possession.
- e. **Invoice Processing.** After verifying that delivery is in accordance with the purchase order, the Amenity Manager shall submit a list indicating acceptance of goods from the supplier and concurrence with the District's issuance of payment to the supplier. The District will process the invoices and issue payment directly to the supplier.

12. **Petty Cash.** For small or emergency purchases, the Amenity Manager shall have the authority to make payment directly to vendors for Operations Expenses and Program Expenses using a petty cash account ("**Petty Cash Account**") and/or, at the District's discretion, credit card ("**Petty Cash Credit Card**"), as described in this paragraph, provided, however, that any such purchase shall not exceed the budgeted amount for the applicable line item set forth in the O&M Budget. The District shall maintain a Petty Cash Account that shall hold monies not to exceed one thousand dollars at any given time and that shall be established in such a manner to allow the Amenity Manager, on behalf of the District, to make payments from the petty cash account. Alternatively, in its discretion, the District may provide to the Amenity Manager a District Petty Cash Credit Card with a one thousand dollar limit. The Lifestyle Director, on behalf of the Amenity Manager, shall be the only individual authorized to make payments from the Petty Cash Account or use the Petty Cash Credit Card and shall execute and abide by the District's Agreement Regarding Revenue Collection and Petty Cash, the form of which is attached hereto as **Attachment C** and incorporated herein by this reference. To the extent feasible, the Amenity Manager shall take all necessary steps consistent with Paragraph 10 above to ensure that any petty cash purchases are made on a tax exempt basis. The District shall not replenish any funds in the Petty Cash Account, or authorize payment of the Petty Cash Credit Card bill, until provided with a full accounting, including copies of any receipts, for any monies spent. Any purchases pursuant to this paragraph that would require spending in excess of the applicable line item amounts set forth in the O&M Budget, shall require prior approval from the Board. The Amenity Manager shall be responsible for any purchases made that are not made in accordance with this Agreement and/or are not supported by appropriate receipts, and/or that are not approved as part of the O&M Budget or by the Board.

VIII. SPECIAL TERMS AND CONDITIONS

13. **Permits, Licenses, and Other Approvals.** Unless the District expressly directs otherwise in writing, the Amenity Manager shall request that the District apply for, obtain, and maintain all applicable permits, licenses, certifications, consents, and other approvals for operation and management of the Amenities and from all governmental agencies which have jurisdiction over the operation and management of the Amenities. The Amenity Manager shall not permit any activities that require a license or other permitting, etc., until such license or permit, etc., has been issued and received by the Amenity Manager. The District, by applying for

such permits, licenses, certifications, consents, and other approvals, does not in any way guarantee the approval of such applications. In the event an applicable permit, license, certification, consent, or other approval is not obtained for a particular service, or a permit, license, certificate, consent, or other approval necessary for a particular service is rescinded or revoked, the District shall immediately notify the Amenity Manager and Amenity Manager shall not provide, or shall immediately abate the provision of, that service.

14. Service of Alcohol. With the District's prior written approval, catered functions for patrons may be held at District Amenities where alcohol is provided, so long as not in violation of the District's rules or policies. The Amenity Manager shall not be responsible for the provision of alcohol in connection with such events, but instead shall assist the District in contracting with caterers who have the necessary licenses and appropriate insurance. In doing so, the Amenity Manager shall adhere to all federal and state laws regulating the sale and service of alcoholic beverages, and shall maintain and verify the receipt of any required licenses or other approvals necessary for the sale and service of alcoholic beverages, and shall otherwise comply with all of the requirements of this Agreement. Further, the Amenity Manager shall ensure that caterers are aware of the following requirements:

- a. At all functions where alcohol is served, there will be no less than one (1) bartender for every seventy-five (75) people for hosted bars and one (1) bartender for every one hundred (100) people for cash bars, and there will be no bartender or server fees, except to the extent that such fees are based on an hourly rate and in no way tied to the number of drinks served;
- b. Bartenders/Servers are not to serve any individuals that are under twenty-one (21) years of age;
- c. Bartenders/Servers are not to serve any individuals that appear intoxicated or otherwise impaired;
- d. All bartenders and wait staff, and all event staff at special events, must receive alcohol-awareness training and provide evidence of completion; and

The Amenity Manager shall develop and implement an official board approved policy for safe alcohol consumption and guidelines for handling intoxicated guests.

15. Children's Activities. With the District's prior approval, the Amenity Manager may provide children's activities such as recreational day camps, story time, and arts and crafts activities, subject to the following:

- a. At least one Amenity Manager employee assisting with a children's program or activity shall be certified in cardiopulmonary resuscitation by the American Red Cross or other program satisfactory to the District.
- b. The Amenity Manager shall adhere to all federal and state laws regulating the operation and management of any recreational day camps, or other programs or activities for children. Amenity Manager shall assist the District in obtaining any required license or approval.

16. **Training and Background.** The Amenity Manager and all its employees and personnel shall have completed any required training to complete the job. Personnel shall also be familiar with all District written policies and procedures, as may be amended from time to time. Amenity Manager will perform all necessary in-service training for its personnel. In addition, Amenity Manager will administer background checks to all employed personnel prior to any individual commencing work at the District Amenities.
17. **Insurance.** The Amenity Manager shall maintain the following insurance:
- a. Workers Compensation - statutory limits
 - b. General liability insurance with the following limits:
 - \$2,000,000 General Aggregate
 - \$1,000,000 Products/Completed Operations
 - \$1,000,000 Personal & Advertising Injury
 - \$1,000,000 Each Occurrence
 - c. Abuse and molestation insurance in the amount of at least \$1,000,000 (which may be provided as part of the General Liability insurance)
 - d. Comprehensive automobile liability insurance for all vehicles used by the Amenity Manager with respect to the operation of the Amenities, whether non-owned or hired, with a combined single limit of \$1,000,000
 - e. Professional liability insurance with limits of no less than \$1,000,000
 - f. Employment practices liability insurance with limits of no less than \$1,000,000
 - g. Excess (Umbrella) liability policy in excess of the limits set forth in the provisions above, in the amount of \$1,000,000

Insurance obtained by Amenity Manager shall be primary and noncontributory with respect to insurance outlined above. All such policies shall be issued by insurance companies licensed to do business in the state of Florida. With the exception of Workers Compensation and Professional Liability Insurance, all such insurance shall be on an occurrence basis, and the District, and the Board Supervisors, staff, employees, representatives, and assigns shall be listed as additional insureds on all such policies. No policy may be canceled during the term of this Agreement without at least thirty (30) days written notice to the District. An insurance certificate evidencing compliance with this paragraph shall be sent to the District prior to the commencement of any performance under this Agreement. District shall reimburse Amenity Manager for the actual cost of the insurance coverage outlined in this section.

18. **Indemnification.**

- a. Obligations under this section shall include the payment of all settlements, judgments, damages, liquidated damages, penalties, forfeitures, back pay awards, court costs, arbitration and/or mediation costs, litigation expenses, attorney fees and paralegal fees (incurred in court, out of court, on appeal, or in bankruptcy proceedings) as ordered.

- b. Amenity Manager will indemnify, save and hold the District, and its supervisors, managers, attorneys, agents, staff, employees, representatives and assigns ("**District Indemnitees**") harmless, and shall defend the District Indemnitees from all loss, damage or injury, including all judgments, liens, liabilities, debts, penalties, fines, obligations or harm of any kind resulting in whole or in part from the negligent or willful acts or omissions of Amenity Manager's officers, directors, agents, subcontractors, assigns or employees.
- c. To the extent permitted by law, including, but not limited to, the limitations contained in Section 768.28, *Florida Statutes*, but without waiving any sovereign immunity protections, the District will indemnify, save and hold the Amenity Manager, and its officers, directors, managers, attorneys, agents, staff, employees, representatives and assigns ("**Amenity Manager Indemnitees**") and shall defend the Amenity Manager Indemnitees from all loss, damage or injury, including all judgments, liens, liabilities, debts, penalties, fines, obligations or harm of any kind resulting in whole or in part from the negligent or willful acts or omissions of District's supervisors, staff, agents, or employees.
- d. Nothing in this Agreement shall serve as or be construed as a waiver of the District's limitations on liability contained in Section 768.28, *Florida Statutes*, or other statute or law.
- e. For purposes of this section, "acts or omissions" on the part of the Amenity Manager's officers, directors, agents, assigns or employees includes, but is not limited to, the operation and management of the Amenities in a manner that would require a permit, license, certification, consent, or other approval from any governmental agency which has jurisdiction over the operation and management of the Amenities, unless such permit, license, certification, consent, or other approval is first obtained or the District's Board has expressly directed the Amenity Manager in writing not to obtain such permit license, certification, consent, or other approval.
- f. The indemnification rights herein contained shall be cumulative of, and in addition to, any and all rights, remedies and recourse to which the Parties shall be entitled, whether pursuant to some other provision of this Agreement, at law, or in equity. The provisions of this section shall survive the termination or expiration of this Agreement.

IX. TERMINATION OR DEFAULT OF THE AGREEMENT

19. **Termination at Will.** Any Party may terminate this Agreement with cause immediately upon written notice, or without cause upon sixty (60) days prior written notice. The Amenity Manager will continue to receive compensation for services performed through the date of termination, consistent with the terms of this Agreement, but subject to any setoffs to which the terminating Party may be entitled, as its sole means of recovery hereunder. The Amenity Manager shall not be entitled to any other damages of any kind, including but not limited to consequential damages or lost profits.

20. **Transition.** Upon termination of this Agreement, the Amenity Manager shall, as soon as practicable, but in no event later than the effective date of termination or such other date as may be set forth below:

- a. deliver to the District all materials, equipment, tools and supplies, keys, contracts, files and documents (whether physical, electronic or any other format, all of which are public records of the District subject to Chapter 119, *Florida Statutes*) relating to the Amenities, and such other accountings, papers, and records as the District shall request and are in the Amenity Manager's possession or under the Amenity Manager's reasonable direct control pertaining to the Amenities;
- b. vacate any portion of the Amenities then accessed by the Amenity Manager as a consequence of this Agreement; and
- c. provide any such information as required to comply with Chapter 119, *Florida Statutes* and other public records provisions of state and federal law; and
- d. furnish all such information and take all such action as the District shall reasonably require in order to effect an orderly and systematic ending of the Amenity Manager's duties and activities hereunder. Within ten (10) days after the effective date of any such termination, the Amenity Manager shall deliver to the District any written reports required hereunder for any period not covered by prior reports at the time of termination.
- e. Assign any subcontractor if requested by the District.

21. **Default.** A default by either Party under this Agreement shall entitle the other to all remedies available at law or in equity, which may include, but not be limited to, the right of damages, injunctive relief, and/or specific performance.

22. **Interference by Third Party.** Nothing contained in this Agreement shall limit or impair the District's right to protect its rights from interference by a third party to this Agreement.

23. **Remedies Cumulative.** The rights and remedies given in this Agreement and by law to a non-defaulting Party shall be deemed cumulative, and the exercise of one of such remedies shall not operate to bar the exercise of any other rights and remedies reserved to a non-defaulting Party under the provisions of this Agreement or given to a non-defaulting Party by law.

X. GENERAL TERMS AND CONDITIONS

24. **Care of the Property.** This Agreement grants to the Amenity Manager access to the Amenities for the purposes described in this Agreement. The Amenity Manager shall (a) use all due care to protect the property of the District from damage; (b) promptly repair any damage or harm resulting from the Amenity Manager's activities and work; and (c) promptly provide a

full written report as to all accidents or claims for damage occurring to the Amenities, including any damage or destruction of the property, and shall cooperate and make any and all reports required by any insurance company or the District in connection therewith.

25. Public Records. The Amenity Manager agrees and understands that Chapter 119, *Florida Statutes*, shall be applicable to documents prepared in connection with the services provided hereunder and agrees to maintain such records and to cooperate with public record requests made thereunder. In connection with this Agreement, Amenity Manager agrees to comply with all provisions of Florida's public records laws, including but not limited to Section 119.0701, *Florida Statutes*, the terms of which are incorporated herein. Among other requirements, Amenity Manager must:

- a. Keep and maintain public records required by the District to perform the service.
- b. Upon request from the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes* or as otherwise provided by law.
- c. Ensure that public records that are exempt or confidential, and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the Amenity Manager does not transfer the records to the District.
- d. Upon completion of this Agreement, transfer, at no cost, to the District all public records in possession of the Amenity Manager or keep and maintain public records required by the District to perform the service. If the Amenity Manager transfers all public records to the District upon completion of this Agreement, the Amenity Manager shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Amenity Manager keeps and maintains public records upon completion of the Agreement, the Amenity Manager shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

IF THE AMENITY MANAGER HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO THE AMENITY MANAGER'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS, GEORGE FLINT, C/O GOVERNMENTAL MANAGEMENT SERVICES, 135 W. CENTRAL BLVD., SUITE 320, ORLANDO, FLORIDA 32801, (407)841-5524, GFLINT@GMSCFL.COM.

26. Ownership of Books and Records. The Parties agree and acknowledge that any and all agreements, notes, or other documents relating to the management of the Amenities are the property of the District. Amenity Manager shall promptly upon request furnish District with all documents and records relating to the management of the Amenities.

27. **Audits.** In connection with the annual audit of the District's financial affairs, the Amenity Manager shall cooperate in good faith to provide access to all books and records of the Amenity Manager relating to the provision of the Services and necessary to the audit for review by the District's internal or independent auditors. In addition thereto, the Amenity Manager shall provide access to such books and records to a District representative at any time, and such records shall be made available to the District's offices in Florida.

28. **Sovereign Immunity.** Nothing herein shall cause or be construed as a waiver of the District's immunity or limitations on liability granted pursuant to Section 768.28, *Florida Statutes*, or other law, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under the Doctrine of Sovereign Immunity or by operation of law.

29. **Compliance with Laws.** Amenity Manager acknowledges and agrees that the District is a governmental entity and, as such, strict compliance with this Agreement and all applicable federal, state law, and regulations is required. Amenity Manager shall perform its duties and obligations in a diligent, careful and professional manner and shall take all action to comply in all material respects with applicable laws, ordinances, rules, regulations, permits, licenses, certifications, consents, approvals, and requirements of all federal, state and municipal governments, courts, departments, commissions, boards and offices, or any other body exercising functions similar to those of any of the foregoing which may be applicable to the Amenities. Without limiting the generality of the foregoing, Amenity Manager shall not operate and manage the Amenities in a manner that would require a permit, license, certification, consent, or other approval from any governmental agency which has jurisdiction over the operation and management of the Amenities, unless such permit, license, certification, consent, or other approval is first obtained or the Board has expressly instructed the Amenity Manager to do so in writing. Unless the District has expressly instructed the Amenity Manager otherwise, the Amenity Manager shall promptly notify the District in writing of any and all orders or requirements affecting the Amenities placed thereon by any governmental authority having jurisdiction within twenty four (24) hours of obtaining actual notice thereof, and shall take such action as necessary to comply promptly with any and all such orders or regulations. The Amenity Manager shall also prepare for execution and filing by the Board any forms or reports which may be required by law in connection with the ownership, maintenance and operation of the Amenities. The Amenity Manager shall adequately train all personnel and employees assigned to provide the Services to ensure compliance with this Agreement at all times.

30. **Adherence to District Rules and Policies.** The Amenity Manager and its personnel shall be familiar with, and comply with, all District rules and policies, and further shall ensure that all persons using the Amenities are informed with respect to the rules and policies and ensure that said persons conform therewith. The Amenity Manager has the authority to have patrons, guests, and others who are failing to comply with District rules and policies removed from the Amenities only to the extent such authorization is set forth in the District's rules and policies and only to the extent the Amenity Manager acts in a manner consistent with the District's rules and policies. Such incidents shall be reported promptly to the District.

31. **Independent Contractor.** In all matters relating to this Agreement, the Amenity Manager shall be acting as an independent contractor. Neither the Amenity Manager nor any individual employed or used by the Amenity Manager in connection with the provision of the Services are employees of the District under the meaning or application of any federal or state laws. The Amenity Manager agrees to assume all liabilities or obligations imposed by any one or more of such laws with respect to its employees in the performance of this Agreement. The Amenity Manager shall not have any authority to assume or create any obligation, express or implied, on behalf of the District, and the Amenity Manager shall have no authority to represent as agent, employee, or in any other capacity, the District unless otherwise set forth differently in this Agreement.

32. **No Joint Venture.** The Amenity Manager shall not be deemed to be a partner, or joint venturer, with the District.

33. **Employment Verification.** The Amenity Manager agrees that it shall bear the responsibility for verifying the employment status, under the Immigration Reform and Control Act of 1986, as may be amended, of all persons it employs in the performance of this Agreement.

34. **Controlling Law and Venue.** This Agreement and the provisions contained in this Agreement shall be construed, interpreted, and controlled according to the laws of the State of Florida. The Parties agree to both jurisdiction and venue for all matters, whether in law or equity, in Osceola County, Florida.

35. **Attorney's Fees and Costs.** In the event that either of the Parties is required to enforce this Agreement by court proceedings or otherwise, then the prevailing party shall be entitled to recover from the non-prevailing party all fees and costs incurred, including reasonable attorneys' fees and costs.

36. **Entire Agreement.** This instrument, together with the documents that are required to be created under this instrument, shall constitute the final and complete expression of this Agreement among the Parties relating to the subject matter of this Agreement.

37. **Arm's Length Negotiation.** This Agreement has been negotiated fully among the Parties as an arm's length transaction. The Parties participated fully in the preparation of this Agreement and received the advice of counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the Parties are deemed to have drafted, chosen, and selected the language and any doubtful language will not be interpreted nor construed against any Party.

38. **Amendments.** Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing that is executed by all Parties.

39. **Assignment.** No Party may assign this Agreement or any monies to become due under this Agreement without the prior written approval of the other Party. Any attempted assignment without first obtaining the other Party's written consent shall be void.

40. **Subcontractors.** The District understands that the Amenity Manager may subcontract with contractors (“**Subcontractors**”) from time to time and in connection with provision of the Services hereunder. Notwithstanding anything to the contrary herein, the Amenity Manager shall be responsible for all acts or omissions of any Subcontractor retained by the Amenity Manager pursuant to the terms of the Agreement, to the same extent as the Amenity Manager is responsible for its own acts or omissions. In the event that the Amenity Manager desires to subcontract for community programming activities, the Amenity Manager shall ensure that a contract, in the form attached hereto as **Attachment D**, is executed and in force between the Amenity Manager and any Subcontractor. Further, the District reserves the right to require the Amenity Manager to replace any Subcontractor for cause, provided however that the District first provides the Amenity Manager with a reasonable opportunity to cure (not to exceed 30 days).

41. **Successors.** Except as otherwise provided herein, all of the provisions, representations, covenants and conditions herein contained shall inure to the sole benefit of and shall be binding upon the Parties hereto and their respective representatives, successors, and assigns.

42. **Third Party Beneficiaries.** This Agreement is solely for the benefit of the Parties and no right or any cause of action shall accrue upon or by reason, to or for the benefit of any third party not a formal party to this Agreement. Nothing in this Agreement expressed or implied is intended nor shall be construed to confer upon any person or legal entity other than the Parties any right, remedy, or claim under or by reason of this Agreement or any of the provisions or conditions of this Agreement; and all of the provisions, representations, covenants, and conditions contained in this Agreement shall inure to the sole benefit of and shall be binding upon the Parties and their respective representatives, successors, and assigns.

43. **Authorization.** The execution of this Agreement has been duly authorized by the appropriate body or official of each of the Parties, each of the Parties has complied with all the requirements of law, and each of the Parties has full power and authority to comply with the terms and provisions of this Agreement.

44. **Severability.** The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable.

45. **Headings for Convenience Only.** The descriptive headings in this Agreement are for convenience only and shall not control nor affect the meaning or construction of any of the provisions of this Agreement.

46. **Counterparts.** This Agreement may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute, but one and the same instrument.

XI. NOTICES

47. All notices, requests, consents and other communications hereunder ("**Notices**") shall be in writing and shall be delivered, mailed by First Class Mail, postage prepaid, or telecopied to the Parties, as follows:

If to Amenity Manager: Artemis Lifestyle Services, Inc.
1631 E Vine Street, Suite 300
Kissimmee, Florida 34744
Attn: Domingo Sanchez, President

If to District: Tohoqua Community Development District
c/o Governmental Management Services
135 West Central Boulevard, Suite 320
Orlando, Florida 32801
Attn: District Manager

With a copy to: Latham, Shaker, Eden & Beaudine LLP
111 N. Magnolia Ave, Suite 1400
Orlando, Florida 32801
Attn: District Counsel

Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for any of the Parties may deliver Notice on behalf of the Party counsel represents. Any Party or other person to whom Notices are to be sent or copied may notify the other Party and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days written notice to the Party and addressees set forth herein.

IN WITNESS WHEREOF, the Parties execute this Agreement to be effective as of the date first written above.

Attest:

**TOHOQUA COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

Print Name of Witness

ARTEMIS LIFESTYLE SERVICES, INC.

Witness

By: _____
Print: _____

Print Name of Witness _____

Its: _____

Attachment A: Scope of Services
Attachment B: Compensation & Reimbursement
Attachment C: Agreement Regarding Revenue Collection & Petty Cash
Attachment D: Subcontractor Form for Program Providers
Attachment E: Fiscal Year 2019/2020 Annual Operating Budget

DRAFT

ATTACHMENT– SCOPE OF SERVICES

Scope of Management Services (the “Services”)

Amenity Manager will provide the following Services for the Amenities in accordance with and subject to the text of the Agreement. In the event of an inconsistency between this Exhibit A and the text of the Agreement, the Agreement will control. The Management Services will include the following:

- **Staffing**

Amenity Manager will provide management oversight, ongoing resources and support to the Lifestyle Manager/Director, service providers, program and event staff and all other staff for the Amenities. The Manager and all other Amenities staff to be mutually agreed upon by District will be trained and supervised by Amenity Manager.

- **Staff Training**

Amenity Manager will provide complete training to all staff in all operational areas including customer service standards, community relations, programming and promotion, data management, etc. Staff shall be specifically trained to assure compliance with all governmental requirements and to assure that only public services are undertaken pursuant to this Agreement.

- **Programming Components**

Amenity Manager will create a wide array of leisure programs and activities for community residents and prospects. Program options may include (but are not limited to) the following and will be promoted through a monthly calendar of events that will be distributed to all residents.

- Sports (i.e. volleyball, bocce ball, etc.)
- Aquatics (i.e. swim lessons, water aerobics, etc.)
- Youth & Teen Programs/ Clubs (i.e. holiday camps, poolside games, kid's night out, Sweet Sixteen Party, etc.)
- Social Programs (i.e. wine tastings, casino and movie night, mixers, etc.)
- Fitness (i.e. personal training, yoga, group exercise classes, etc.)
- Life Enrichment (i.e. seminars, culinary classes, arts and crafts, etc.)
- Outdoor Adventure (i.e. off site excursions, hiking, biking, etc.)

- **Amenities Operations**

- Greet prospects and gather information, make community presentation, open and close the facility, etc.
- Implementation of a maintenance and replacement program for equipment.
- Notify District when general repairs are required.
- Oversee the pool maintenance and facility cleaning contracts.
- Recommend and implement on an ongoing basis, capital equipment replacements, additions and operational improvements for District approval.
- Maintain monthly inventory of equipment and supplies and replace as needed.

- **Administration**

- Continuous identification of trends in the recreation field.
- Oversee the scheduling of the county park areas to be used by area leagues and groups.
- Maintain prospect and realtor database.
- Maintain daily records of program attendance.
- Review and respond to all District and guest suggestions.
- Establish and maintain tracking procedures for the Amenities use and programs.
- Prepare reports to District of any incidents, accidents, etc.
- At District request, attend the meeting of the Board of Supervisors (“Board”) of the Tohoqua Community Development District and be prepared to report to the Board regarding the general management of the Amenities.
- In cooperation with District and within 90 days from the execution of this Agreement, Amenity Manager shall develop and implement, to the satisfaction of District, an Emergency Action Plan setting forth a policy for the Amenities designed to protect staff and authorized patrons from serious injury, property loss, or loss of life, in the event of an actual or potential major disaster, which may include, but not be limited to, any of the following: fire, tornado, earthquake, bond threat, hazardous chemical spill, or other hazardous event.

- **Communications**

Amenity Manager will submit monthly written reports to the District summarizing operations, programming, participation levels, problems and any other areas pertinent to the operation of the Amenities. Amenity Manager corporate representatives will meet with and communicate consistently with the Director, staff and the District. Written communication, consistent site visits and input to the Amenities staff will be provided.

- **Collateral and Promotion Materials**

Amenity Manager will assist the Manager in the development of all promotional and informational materials in order to effectively expose and promote the community to the residents and prospects. District will provide Amenity Manager image files and rights to images of the property to be used to promote and market the property and for Amenity Manager sample client sheets.

ATTACHMENT B – COMPENSATION AND REIMBURSEMENT

For the services described in the Amenities Management Agreement, the Amenity Manager shall receive compensation and reimbursement of expenses as set forth below:

I. INVOICE

The Amenity Manager shall invoice monthly for its Services, and the District shall pay such invoices within thirty days of receipt and in a manner consistent with Florida's Prompt Payment Act, Sections 218.70 through 218.80 of the *Florida Statutes*.

II. BASE FEE

A. The District shall pay the Amenity Manager a base management fee of _____ Dollars (\$) per month (**"Management Fee"**); which shall be fixed through September 30, 2020.

B. The Amenity Manager must notify the District in writing to request a change in the Management Fee on or before April 1 of any fiscal year for consideration by the District prior to the change becoming effective. This change shall not be effective until accepted in writing by the District, the District must accept such change in writing.

III. GROSS REVENUES FROM PROFESSIONAL SERVICES

A. Upon Amenity Manager's submittal of an invoice and accurate records of all revenues generated (to the satisfaction of the District), District shall pay Amenity Manager one hundred percent (100%) of all specialty gross revenue derived from professional services performed or coordinated by Amenity Manager or agents of the Amenity Manager at the Amenities, including (but not limited to) personal training, group exercise services, swim lessons, etc. Such additional compensation shall not include revenue generated from social programming.

ATTACHMENT C

AGREEMENT REGARDING REVENUE COLLECTION & PETTY CASH

As the Lifestyle Director for the TOHOQUA Community Development District ("District"), and pursuant to the Amenities Management Agreement ("Agreement") between the District and Artemis Lifestyle Services, Inc., ("Amenity Manager") dated _____, 2019, I, _____, understand that I am authorized to collect amenities revenue on behalf of the District, and to use the Petty Cash Account and/or Petty Cash Credit Card, as defined in the Agreement, to make purchases as set forth in the Agreement. In this respect, I will adhere to the following:

- **Compliance with Agreement, Rules & Policies.** I understand the District is a governmental entity and all fees of the District are therefore governmental funds; misuse or mishandling of such funds may subject me to state and federal criminal and civil penalties. I agree to abide by all of the terms of the Agreement, and the District's rules and policies, all as may be amended from time to time. I further agree to abide by the policies of the bank where the Petty Cash Account is held and/or from which the Petty Cash Credit Card is issued. I understand all such terms, rules, and policies.
- **Collection of Revenues.** I understand that I may collect checks and/or cash for amenities revenues on behalf of the District and in the course of my duties as Lifestyle Director. I agree to keep an accounting of all such checks and/or cash and to promptly remit such monies to the Amenity Manager. I shall not deposit any such monies in the Petty Cash Account.
- **Authorized Expenditures Only.** I agree to use the Petty Cash Credit Card and/or Petty Cash Account for approved District expenditures only, as set forth in the Agreement, and not personal expenses. I further agree not to use the Petty Cash Credit Card to obtain cash advances of any kind, whether from banks, credit unions, automatic tellers, or other means. I understand that, in all cases of misuse, the District reserves the right to recover any monies and other damages from me.
- **Security.** I agree to maintain the security of any checks and/or cash received by me on behalf of the District. I further agree to maintain the security of the Petty Cash Account and/or Petty Cash Credit Card at all times in order to prevent the account and/or credit card from being used for fraudulent or corrupt purposes, and to account for all expenditures with appropriate receipts.
- **Accounting.**
 - I understand that the Petty Cash Account and/or Petty Cash Credit Card will be funded only up to One Thousand Dollars at any given time, and that, for the account to be replenished, I must submit appropriate receipts to the District pursuant to the terms of the Agreement.
 - I understand that unaccounted for monies received by me, or unaccounted for or unapproved expenditures, are my responsibility, and that I may be liable for them at the discretion of the District.
 - In the event of lost monies, lost receipts, or loss of the Petty Cash Credit Card, I will notify the District immediately.
 - I agree that any cash shortage will be my responsibility and I will pay back that amount immediately.
- **Termination of Employment.** Upon termination of my position as Lifestyle Director, I agree to submit all cash and receipts, and the Petty Cash Credit Card, within 24 hours of my last day of work.

Lifestyle Director Signature: _____ Date: _____

ATTACHMENT D

SUBCONTRACT AGREEMENT FOR PROGRAM SERVICES

THIS AGREEMENT is made and entered into as of this _____ day of _____, 20__, by and between:

ARTEMIS LIFESTYLE SERVICES, INC., a Florida corporation, whose address is 1631 E Vine Street, Suite 300, Kissimmee, Florida 34744 ("**Amenity Manager**"); and

_____, a _____, whose address is _____ ("**Contractor**").

RECITALS

WHEREAS, under contract with the Tohoqua Community Development District ("**District**"), the Amenity Manager operates a community amenity center for the benefit of the community and the public; and

WHEREAS, the Amenity Manager desires to enter into a subcontract agreement with Contractor whereby Contractor will provide the following lessons, activities or programs ("**Services**"): _____; and

WHEREAS, Contractor represents that Contractor is qualified to provide the Services and desires to enter into an agreement with the Amenity Manager to do so in accordance with the terms and specifications in this Agreement.

NOW, THEREFORE, in consideration of the mutual covenants, promises and agreements contained herein and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the Parties hereto, the Amenity Manager and Contractor hereby agree as follows:

1. **Recitals.** The Recitals set forth above are true and correct and are incorporated herein as a material part of this Agreement.

2. **Duties.** The scope of Services, and schedule for the Services, are as set forth in **Exhibit A.** Contractor shall:

- a. Coordinate Services directly with Amenity Manager's representative, or his or her designee;
- b. Ensure that only District Patrons and Guests, within the meaning of the District rules and policies, as amended from time to time, participate in the lessons, activities or programs offered as part of the Services;
- c. Shall abide by the District rules and policies, as amended from time to time, and shall notify the Amenity Manager in the event that any Patron, Guest or other person fails to abide by the District rules and policies;
- d. Maintain the area where the area where the Services are provided during Contractor's use of the amenities, including, but not limited to, ensuring cleanliness and debris-free condition;
- e. Be solely responsible for the means, manner, and methods by which its duties, obligations, and responsibilities are performed; and

- f. Maintain all necessary licenses, permits and other authority to provide such Services.

The Contractor agrees that it has obtained, read and understood the District's rules and policies, as amended from time to time. Among other provisions, the Contractor recognizes that all persons participating in lessons, activities or programs offered by the Contractor must be District residents, individuals who have paid the District's annual user fees, or guests of the foregoing.

3. **Care of Property.** Contractor agrees to use all due care to protect the property of the District, its residents, and landowners from damage, and to require any participants in its lessons, activities or programs to do the same. The Contractor agrees that it shall assume responsibility for any and all damage to the District's facility or lands as a result of Contractor's use under this Agreement which may be attributable to events other than ordinary wear and tear. In the event that any damage to the District's facility or lands occurs, the Contractor shall promptly notify the Amenity Manager. The Contractor agrees that the Amenity Manager may make whatever arrangements necessary, in its sole discretion, to promptly make any such repairs as are necessary to preserve the health, safety, and welfare of the District's lands, facilities, residents and landowners. The Contractor agrees to reimburse the District for any such repairs within thirty (30) days of receipt of an invoice from the Amenity Manager and/or District reflecting the cost of the repairs made under this section.

4. **Use of Amenities.** Contractor understands and agrees that, at the Amenity Manager's option, the Contractor may not have exclusive use of the amenity area where the lesson, activity or program is being provided by the Contractor, and instead may have access to only an area designated by the Amenity Manager. Contractor shall be responsible for ensuring that its lesson, activity or program sizes do not exceed the capacity of the amenities, and shall timely provide class size information to the Amenity Manager to assist with this determination. Further, the District, through the Amenity Manager, reserves the right to cancel any lesson, activity or program with no or limited notice to Contractor and for any or no reason.

5. **Professional Judgment.** Contractor represents that it is qualified to provide the Services and has all applicable licenses, certifications and other regulatory approvals or qualifications, consistent with industry standards. For those offering swim instruction, Contractor further represents that Contractor has the certification(s) as provided in s. 514.071, *Florida Statutes* and other applicable law. Contractor shall maintain all required licenses in effect and shall at all times exercise sound professional judgment in providing the Services, including taking precautions for the safety of the attendees and others at the amenities. All minors participating in any lessons, activities or programs shall only be with the consent of a parent or guardian. The District shall in no way be responsible for the safety of any participant or other person while using District facilities. All such participants shall execute the District's form waiver agreement, and the Contractor shall be responsible for ensuring that participants have executed the form.

6. **Compensation.** The compensation for the Services is as set forth in **Exhibit A**. Collection of the fees for the Services is as described in **Exhibit A**. Contractor agrees to keep accurate records of the Services it provides, including the number of attendees, as well as any fees collected (if any), and the Amenity Manager and/or District may audit such records at any time.

7. **Term.** Unless terminated pursuant to the terms of this Agreement, this Agreement shall commence upon the date first written above, shall continue through September 30, 20__, and shall automatically renew for one year periods ending September 30 of each year.

8. **Insurance.** Contractor agrees to obtain insurance acceptable to the District and Amenity Manager and in the amounts set forth in **Exhibit B**. The District, and its Supervisors, Staff

(including District Manager, District Counsel, Amenity Manager, etc.), contractors, agents, and representatives shall be named as additional insureds on certain of the policies, as shown on **Exhibit B**. The Contractor shall furnish the Amenity Manager and District with the Certificate of Insurance (and any endorsements) evidencing compliance with the insurance requirements set forth herein. No certificate shall be acceptable unless it provides that any change or termination within the policy periods of the insurance coverage, as certified, shall not be effective within thirty (30) days of prior written notice to the Amenity Manager. Insurance coverage shall be from a reputable insurance carrier, licensed to conduct business in the State of Florida.

9. **Indemnification.** Contractor agrees to defend, indemnify and hold harmless the District and its Supervisors, Staff (including District Manager, District Counsel, etc.), Amenity Manager, contractors, agents, and representatives from any and all liability, claims, actions, suits or demands by any person, corporation or other entity, including, but not limited to, all employees, agents and representatives of the Contractor, attendees, and persons traveling to or from the lessons, activities or programs offered by Contractor, and for any injuries, death, theft, real or personal property damage or loss of any nature, and any other claim of any type or nature, arising out of, or in connection with, the Services or Contractor's use of the amenities in connection with this Agreement, including the costs of litigation or any appellate proceedings with respect thereto.

10. **Independent Contractor.** The Contractor shall serve as an independent contractor of the Amenity Manager.

11. **Taxes.** The Contractor is responsible for paying income tax and self-employment tax, and the Amenity Manager will not withhold taxes from any compensation paid hereunder. Amenity Manager and District shall not be obligated to pay, and shall be immediately reimbursed by Contractor if Amenity Manager or District does pay, any taxes, including penalties or interest charges, levied or assessed by reason of any failure of Contractor to comply with the Agreement, applicable laws or governmental regulations, and Contractor's defense, indemnification and hold harmless obligations set forth in paragraph 9 above extend to, among other things (and without intending to limit paragraph 9 in any way), the payment of any and all such taxes, penalties and interest.

12. **Sovereign Immunity.** Contractor further agrees that nothing in the agreement between the Parties shall constitute or be construed as a waiver of the District's limitations on liability contained in Section 768.28, *Florida Statutes*, or other statute or law.

13. **Enforcement.** In the event that either Party is required to enforce this Agreement by court proceedings or otherwise, then the Parties agree that the prevailing Party shall be entitled to recover from the other all fees and costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

14. **Third Party Rights.** The District shall have third party rights to enforce the provisions of this Agreement.

15. **Amendments.** Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both of the Parties to this Agreement.

16. **Controlling Law.** This Agreement and the provisions contained in this Agreement shall be construed, interpreted, and controlled according to the laws of the State of Florida.

17. **Assignment.** Neither the Amenity Manager nor the Contractor may assign this Agreement or any monies to become due hereunder without the prior written approval of the other.

18. **Merger.** This instrument shall constitute the final and complete expression of the agreement between the Parties relating to the subject matter of this Agreement.

19. **Public Records.** All records relating to this Agreement may be public records, and the Contractor agrees to comply with Florida law governing public records, including by responding to requests from the District and/or Amenity Manager for such records.

20. **Notices.** All notices, requests, consents and other communications hereunder ("**Notices**") shall be in writing and shall be delivered, mailed by First Class Mail, postage prepaid, or telecopied to the Parties, as follows:

If to Contractor:

If to Amenity Manager:

Artemis Lifestyle Services, Inc.
1631 E Vine Street, Suite 300
Kissimmee, FL 34744

If to District:

Tohoqua Community Development District
135 West Central Blvd., Suite 320
Orlando, Florida 32801
Attn: District Manager

Latham, Shuker, Eden & Beaudine, LLP
111 N. Magnolia Ave, Suite 1400
Orlando, Florida 32801
Attn: District Counsel

Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for each of the Parties may deliver Notice on behalf of the Party counsel represents. Any Party or other person to whom Notices are to be sent or copied may notify the other Party and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days written notice to the Party and addressees set forth herein.

21. **Termination.** This Agreement may be terminated immediately by the Amenity Manager for cause, or upon 30 days written notice by either Party for any or no reason. Contractor shall not be entitled to lost profits or any other damages of any kind resulting from any termination by the Amenity Manager, provided however that Contractor shall be entitled to payment for any work provided through the effective date of termination, subject to any offsets.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement to be effective as of the day and year first written above.

ARTEMIS LIFESTYLE SERVICES, INC.

[Print Name of Witness]

By: _____

[Print Name of Witness]

By: _____

ACKNOWLEDGED BY:

**TOHOQUA COMMUNITY
DEVELOPMENT DISTRICT**

By: _____
Its: District Manager

Exhibit A: Scope, Schedule & Compensation

Exhibit B: Insurance Certificate (with Endorsements)

Exhibit A
Scope, Schedule & Compensation

Services & Compensation. The Contractor shall provide the following type of Services, with the compensation as follows:

	Lesson, Activity or Program	Permitted Fee to Patrons	Contractor Compensation
	Swimming Lesson		

Collection of Fees. Collection of fees from Patrons shall be done as follows:

_____ Contractor shall directly collect any and all fees from Patrons, and remit any amounts above Contractor's compensation to the Amenity Manager; OR

_____ Patrons shall make payment directly to the Amenity Manager or through a third party service (e.g., Pay Pal).

Schedule. The Contractor shall provide the Services on ____ an as needed basis at the request of the Amenity Manager OR ____ on the following schedule:

Agreed to by Contractor: _____ (Initials)

Agreed to by Amenity Manager: _____ (Initials)

Date: _____

Exhibit B
Insurance Certificate (with Endorsements)

Amounts:

___ General Liability	\$	_____
___ Professional Liability	\$	_____
___ Other	\$	_____
___ Other	\$	_____

The Tohoqua Community Development District, and its Supervisors, Staff (including District Manager, District Counsel, Amenity Manager, etc.), contractors, agents, and representatives shall be named as additional insureds on the General Liability policy and _____ polic(ies) identified above.

[NOTE TO AMENITY MANAGER: ATTACH INSURANCE CERTIFICATE AND ENDORSEMENTS]

ATTACHMENT E
Fiscal Year 2019/2020 Annual Operating Budget

DRAFT

SECTION VI

SECTION C

SECTION 1

Tohoqua

Community Development District

Summary of Checks

April 24, 2018 to May 28, 2019

Bank	Date	Check No.'s	Amount	
General Fund	5/13/19	56	\$	5,236.34
	5/20/19	57-60	\$	11,934.59
	5/22/19	61	\$	1,027.10
			\$	18,198.03
			\$	18,198.03

AP300R

*** CHECK DATES 04/24/2019 - 05/28/2019 ***

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER
 TOHOQUA - GENERAL FUND
 BANK A GENERAL FUND

RUN 5/30/19

PAGE 1

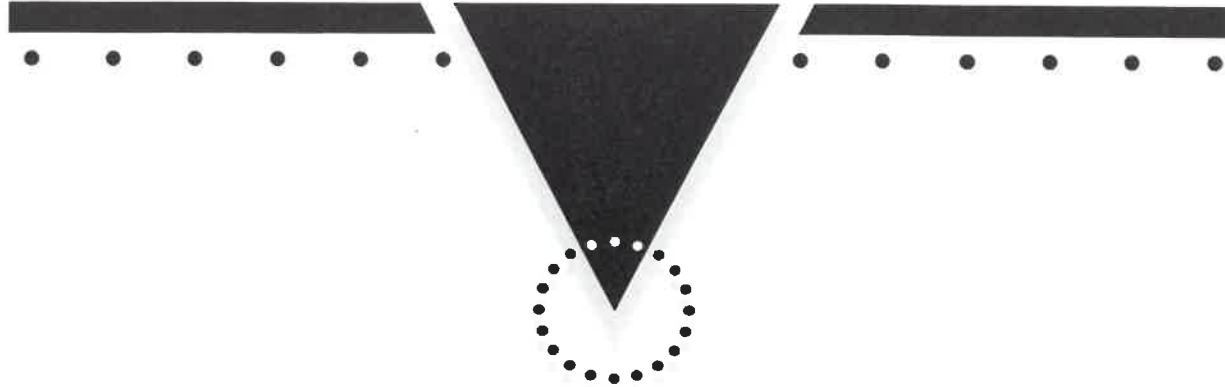
CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
5/13/19	00002	5/01/19 29	201905 310-51300-34000	MANAGEMENT FEES-MAY19	*	3,004.17	
		5/01/19 29	201905 310-51300-35100	INFORMATION TECH-MAY19	*	100.00	
		5/01/19 29	201905 310-51300-31300	DISSEMINATION-MAY19	*	416.67	
		5/01/19 29	201905 310-51300-51000	OFFICE SUPPLIES	*	.12	
		5/01/19 29	201905 310-51300-42000	POSTAGE	*	2.06	
		5/01/19 29	201905 310-51300-42500	COPIES	*	46.65	
		5/01/19 30	201905 320-53800-12000	FIELD MANAGEMENT-MAY19	*	1,666.67	
GOVERNMENTAL MANAGEMENT SERVICES							5,236.34 000056
5/20/19	00009	4/30/19 177079	201904 320-53800-46300	3 PONDS MINAT APR19	*	1,015.00	
APPLIED AQUATIC MANAGEMENT, INC.							1,015.00 000057
5/20/19	00008	5/01/19 1304	201905 320-53800-46200	PH1 LANDSCAPE MAINT MAY19	*	5,410.00	
		5/01/19 1305	201905 320-53800-46200	CPP LANDSCAPE MAINT MAY19	*	3,410.00	
EARTH TEC							8,820.00 000058
5/20/19	00014	5/13/19 2357644-	201905 320-53800-43100	1700 TOHOQUA BLVD V/L	*	842.89	
		5/13/19 23757644	201905 320-53800-43000	16501 TOHOQUA BLVD ENT	*	17.70	
KISSIMMEE UTILITY AUTHORITY							860.59 000059
5/20/19	00004	4/22/19 85236	201903 310-51300-31500	MANAGEMENT/CONTRCTS/HOA	*	612.00	
		5/14/19 85584	201904 310-51300-31500	HOA/AMENITY/MAINTENANCE	*	627.00	
LATHAM, SHUKER, EDEN & BEAUDINE,LLP							1,239.00 000060
5/22/19	00012	5/15/19 54105APR	201904 320-53800-43200	1700 BLOCK TOHOQUA BLVD	*	238.43	
		5/15/19 54143APR	201904 320-53800-43200	1600 BLOCK BREEZEWOOD ST	*	131.14	
		5/15/19 54144APR	201904 320-53800-43200	1800 BLOCK CROOS PRAIRIE	*	657.53	
ST. CLOUD UTILITIES							1,027.10 000061
TOTAL FOR BANK A						18,198.03	
TQUA TOHOQUA CDD KCOSTA							

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
TOTAL FOR REGISTER							18,198.03	

TQUA TOHOQUA CDD

KCOSTA

SECTION 2



TOHOQUA
Community Development District

Unaudited Financial Reporting

April 30, 2019



Table of Contents

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

Tohoqua
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
April 30, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Totals
<u>ASSETS:</u>				
CASH	\$106,393	---	---	\$106,393
<u>INVESTMENTS</u>				
SERIES 2018				
RESERVE	---	\$69,039	---	\$69,039
REVENUE	---	\$137,714	---	\$137,714
CAPITAL INTEREST	---	\$2	---	\$2
CONSTRUCTION	---	---	\$13,357	\$13,357
PREPAID EXPENSES	\$1,549	---	---	\$1,549
TOTAL ASSETS	\$107,942	\$206,755	\$13,357	\$328,054
<u>LIABILITIES:</u>				
ACCOUNTS PAYABLE	\$3,281	---	---	\$3,281
DUE TO OTHER	\$8,179	---	---	\$8,179
<u>FUND EQUITY:</u>				
FUND BALANCES:				
RESTRICTED FOR DEBT SERVICE	---	\$206,755	---	\$206,755
RESTRICTED FOR CAPITAL PROJECTS	---	---	\$13,357	\$13,357
UNASSIGNED	\$96,482	---	---	\$96,482
TOTAL LIABILITIES & FUND EQUITY	\$107,942	\$206,755	\$13,357	\$328,054

Tohoqua

COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND

Statement of Revenues & Expenditures

For The Period Ending April 30, 2019

REVENUES:

	AMENDED BUDGET	PRORATED BUDGET THRU 04/30/19	ACTUAL THRU 04/30/19	VARIANCE
DEVELOPER CONTRIBUTIONS	\$686,237	\$400,305	\$5,000	(\$395,305)
ASSESSMENTS - TAX COLLECTOR	\$72,546	\$72,546	\$72,573	\$27
ASSESSMENTS - DIRECT (PLATTED)	\$87,298	\$65,474	\$87,298	\$21,825
ASSESSMENTS - DIRECT (UNPLATTED)	\$106,132	\$79,599	\$53,066	(\$26,533)
TOTAL REVENUES	\$952,213	\$617,924	\$217,937	(\$399,987)

EXPENDITURES:

ADMINISTRATIVE:

SUPERVISOR FEES	\$9,600	\$5,600	\$600	\$5,000
FICA EXPENSE	\$734	\$428	\$46	\$382
ENGINEERING	\$12,000	\$7,000	\$190	\$6,810
ATTORNEY	\$25,000	\$14,583	\$3,597	\$10,986
ANNUAL AUDIT	\$2,500	\$0	\$0	\$0
ASSESSMENT ADMINISTRATION	\$5,000	\$5,000	\$2,500	\$2,500
ARBITRAGE	\$600	\$350	\$0	\$350
DISSEMINATION AGENT	\$5,000	\$2,917	\$2,917	(\$0)
TRUSTEE FEES	\$3,717	\$2,168	\$2,168	(\$0)
MANAGEMENT FEES	\$36,050	\$21,029	\$21,029	(\$0)
INFORMATION TECHNOLOGY	\$1,200	\$700	\$700	\$0
TELEPHONE	\$300	\$175	\$19	\$156
POSTAGE	\$1,000	\$583	\$41	\$543
INSURANCE	\$5,500	\$5,500	\$5,000	\$500
PRINTING & BINDING	\$1,000	\$583	\$109	\$475
LEGAL ADVERTISING	\$5,000	\$2,917	\$0	\$2,917
OTHER CURRENT CHARGES	\$1,000	\$583	\$352	\$232
OFFICE SUPPLIES	\$625	\$365	\$61	\$303
DUES, LICENSE & SUBSCRIPTIONS	\$175	\$175	\$175	\$0
TOTAL ADMINISTRATIVE EXPENDITURES	\$116,001	\$70,657	\$39,504	\$31,153

OPERATIONS & MAINTENANCE

CONTRACT SERVICES

FIELD MANAGEMENT	\$20,000	\$11,667	\$11,667	(\$0)
AMENITIES MANAGEMENT	\$75,000	\$43,750	\$0	\$43,750
LANDSCAPE MAINTENANCE	\$350,000	\$204,167	\$61,740	\$142,427
LAKE MAINTENANCE	\$10,000	\$5,833	\$5,075	\$758
WETLAND MAINTENANCE	\$5,000	\$2,917	\$0	\$2,917
WETLAND MITIGATION REPORTING	\$6,000	\$3,500	\$0	\$3,500
POOL MAINTENANCE	\$12,500	\$7,292	\$0	\$7,292
PEST CONTROL	\$600	\$350	\$0	\$350
JANITORIAL SERVICES	\$12,500	\$7,292	\$0	\$7,292

Tohoqua

COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND

Statement of Revenues & Expenditures

For The Period Ending April 30, 2019

	AMENDED BUDGET	PRORATED BUDGET THRU 04/30/19	ACTUAL THRU 04/30/19	VARIANCE
REPAIRS & MAINTENANCE				
LANDSCAPE REPLACEMENT	\$25,000	\$14,583	\$0	\$14,583
IRRIGATION REPAIRS	\$2,000	\$1,167	\$0	\$1,167
GENERAL REPAIRS & MAINTENANCE	\$1,000	\$583	\$0	\$583
OPERATING SUPPLIES	\$1,000	\$583	\$0	\$583
ROAD & SIDEWALK MAINTENANCE	\$1,500	\$875	\$0	\$875
SIGNAGE	\$250	\$146	\$0	\$146
WALLS - REPAIR/CLEANING	\$1,500	\$875	\$0	\$875
FENCING	\$250	\$146	\$0	\$146
UTILITIES				
POOL - ELECTRIC	\$15,000	\$8,750	\$0	\$8,750
POOL - WATER	\$600	\$350	\$0	\$350
ELECTRIC	\$10,000	\$5,833	\$371	\$5,463
WATER & SEWER	\$57,500	\$33,542	\$2,351	\$31,191
STREETLIGHTS	\$75,000	\$43,750	\$5,235	\$38,515
GAS	\$6,000	\$3,500	\$0	\$3,500
AMENITIES				
PROPERTY INSURANCE	\$20,000	\$20,000	\$0	\$20,000
POOL ATTENDANTS	\$12,500	\$7,292	\$0	\$7,292
POOL REPAIRS & MAINTENANCE	\$9,000	\$5,250	\$0	\$5,250
POOL PERMITS	\$750	\$438	\$0	\$438
TRASH COLLECTION	\$6,000	\$3,500	\$0	\$3,500
TELEPHONE	\$1,250	\$729	\$0	\$729
CABLE/INTERNET	\$3,750	\$2,188	\$0	\$2,188
ACCESS CARDS	\$1,250	\$729	\$0	\$729
SECURITY/ALARMS/REPAIRS	\$17,500	\$10,208	\$0	\$10,208
SREPAIRS & MAINTENANCE	\$17,500	\$10,208	\$0	\$10,208
OFFICE SUPPLIES	\$2,500	\$1,458	\$0	\$1,458
ACTIVITIES	\$12,500	\$7,292	\$0	\$7,292
TERMITE BOND	\$750	\$438	\$0	\$438
HOLIDAY DÉCOR	\$2,500	\$1,458	\$0	\$1,458
OTHER				
CONTINGENCY	\$25,000	\$14,583	\$0	\$14,583
CAPITAL RESERVE	\$15,262	\$0	\$0	\$0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	\$836,212	\$487,221	\$86,439	\$400,782
TOTAL EXPENDITURES	\$952,213	\$557,878	\$125,943	\$431,935
EXCESS REVENUES (EXPENDITURES)	\$0		\$91,994	
FUND BALANCE - Beginning	\$0		\$4,488	
FUND BALANCE - Ending	\$0		\$96,482	

Tohoqua

COMMUNITY DEVELOPMENT DISTRICT

DEBT SERVICE

Statement of Revenues & Expenditures

For The Period Ending April 30, 2019

	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/19	ACTUAL THRU 04/30/19	VARIANCE
REVENUES:				
ASSESSMENTS - TAX COLLECTOR	\$62,370	\$62,370	\$62,492	\$122
ASSESSMENTS - DIRECT	\$75,088	\$56,316	\$75,088	\$18,772
INTEREST	\$0	\$0	\$197	\$197
TOTAL REVENUES	\$137,458	\$118,686	\$137,777	\$19,091
EXPENDITURES:				
Series 2016				
INTEREST - 11/01	\$51,415	\$51,415	\$51,415	\$0
PRINCIPAL - 05/01	\$35,000	\$0	\$0	\$0
INTEREST - 05/01	\$51,415	\$0	\$0	\$0
TRANSFER OUT	\$0	\$0	\$243	(\$243)
TOTAL EXPENDITURES	\$137,830	\$51,415	\$51,658	(\$243)
EXCESS REVENUES (EXPENDITURES)	(\$372)		\$86,119	
FUND BALANCE - Beginning	\$51,536		\$120,636	
FUND BALANCE - Ending	\$51,164		\$206,755	

Tohoqua

COMMUNITY DEVELOPMENT DISTRICT

CAPITAL PROJECT FUND

Statement of Revenues & Expenditures

For The Period Ending April 30, 2019

REVENUES:

INTEREST	\$0	\$0	\$23	\$23
TRANSFER IN	\$0	\$0	\$243	\$243

TOTAL REVENUES	\$0	\$0	\$266	\$266
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EXPENDITURES:

Series 2016

CAPITAL OUTLAY	\$0	\$0	\$0	\$0
CAPITAL OUTLAY - COSTS OF ISSUANCE	\$0	\$0	\$0	\$0

TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
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EXCESS REVENUES (EXPENDITURES)	\$0	\$266		
---------------------------------------	------------	--------------	--	--

FUND BALANCE - Beginning	\$0	\$13,091		
---------------------------------	------------	-----------------	--	--

FUND BALANCE - Ending	\$0	\$13,357		
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**Tohoqua
COMMUNITY DEVELOPMENT DISTRICT**

	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	TOTAL
REVENUES:													
DEVELOPER CONTRIBUTIONS	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
ASSESSMENTS - TAX COLLECTOR	\$0	\$0	\$72,561	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72,573
ASSESSMENTS - DIRECT (PLATTED)	\$0	\$0	\$43,649	\$43,649	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$87,298
ASSESSMENTS - DIRECT (UNPLATTED)	\$0	\$0	\$0	\$0	\$0	\$53,066	\$0	\$0	\$0	\$0	\$0	\$0	\$53,066
TOTAL REVENUES	\$5,000	\$0	\$116,210	\$43,660	\$0	\$53,066	\$0	\$0	\$0	\$0	\$0	\$0	\$217,937
EXPENDITURES:													
ADMINISTRATIVE:													
SUPERVISOR FEES	\$200	\$400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$600
FICA EXPENSE	\$15	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46
ENGINEERING	\$95	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$190
ATTORNEY	\$735	\$1,624	\$0	\$0	\$0	\$612	\$627	\$0	\$0	\$0	\$0	\$0	\$3,597
ANNUAL AUDIT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ASSESSMENT ADMINISTRATION	\$2,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500
ARBITRAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DISSEMINATION AGENT	\$417	\$417	\$417	\$417	\$417	\$417	\$417	\$0	\$0	\$0	\$0	\$0	\$2,917
TRUSTEE FEES	\$0	\$0	\$0	\$0	\$0	\$2,168	\$0	\$0	\$0	\$0	\$0	\$0	\$2,168
MANAGEMENT FEES	\$3,004	\$3,004	\$3,004	\$3,004	\$3,004	\$3,004	\$3,004	\$0	\$0	\$0	\$0	\$0	\$21,029
INFORMATION TECHNOLOGY	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$0	\$0	\$0	\$0	\$0	\$700
TELEPHONE	\$0	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19
POSTAGE	\$3	\$2	\$11	\$1	\$3	\$2	\$19	\$0	\$0	\$0	\$0	\$0	\$41
INSURANCE	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
PRINTING & BINDING	\$23	\$25	\$53	\$1	\$1	\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$109
LEGAL ADVERTISING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER CURRENT CHARGES	\$15	\$15	\$0	\$297	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$352
OFFICE SUPPLIES	\$20	\$20	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61
DUES, LICENSE & SUBSCRIPTIONS	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
TOTAL ADMINISTRATIVE EXPENDITURES	\$12,302	\$5,751	\$3,606	\$3,820	\$3,550	\$6,101	\$4,172	\$0	\$0	\$0	\$0	\$0	\$39,504
OPERATIONS & MAINTENANCE													
CONTRACT SERVICES													
FIELD MANAGEMENT	\$1,667	\$1,667	\$1,667	\$1,667	\$1,667	\$1,667	\$1,667	\$0	\$0	\$0	\$0	\$0	\$11,667
AMENITIES MANAGEMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LANDSCAPE MAINTENANCE	\$8,820	\$8,820	\$8,820	\$8,820	\$8,820	\$8,820	\$8,820	\$0	\$0	\$0	\$0	\$0	\$61,740
LAKE MAINTENANCE	\$0	\$0	\$1,015	\$1,015	\$1,015	\$1,015	\$1,015	\$0	\$0	\$0	\$0	\$0	\$5,075
WETLAND MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WETLAND MITIGATION REPORTING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POOL MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PEST CONTROL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
JANITORIAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Tohoqua
COMMUNITY DEVELOPMENT DISTRICT

	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	TOTAL
REPAIRS & MAINTENANCE													
LANDSCAPE REPLACEMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IRRIGATION REPAIRS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL REPAIRS & MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ROAD & SIDEWALK MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SIGNAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WALLS - REPAIR/CLEANING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FENCING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
UTILITIES													
POOL - ELECTRIC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POOL - WATER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ELECTRIC	\$0	\$0	\$0	\$0	\$0	\$371	\$0	\$0	\$0	\$0	\$0	\$0	\$371
WATER & SEWER	\$0	\$0	\$0	\$0	\$388	\$936	\$1,027	\$0	\$0	\$0	\$0	\$0	\$2,351
STREETLIGHTS	\$0	\$0	\$0	\$0	\$0	\$5,235	\$0	\$0	\$0	\$0	\$0	\$0	\$5,235
GAS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AMENITIES													
PROPERTY INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POOL ATTENDANTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POOL REPAIRS & MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POOL PERMITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRASH COLLECTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TELEPHONE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CABLE/INTERNET	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCESS CARDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SECURITY/ALARMS/REPAIRS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SREPAIRS & MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OFFICE SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACTIVITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TERMITE BOND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
HOLIDAY DÉCOR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER													
CONTINGENCY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CAPITAL RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	\$10,487	\$10,487	\$11,502	\$11,502	\$11,890	\$18,044	\$12,529	\$0	\$0	\$0	\$0	\$0	\$86,439
TOTAL EXPENDITURES	\$22,789	\$16,238	\$15,107	\$15,322	\$15,440	\$24,347	\$16,701	\$0	\$0	\$0	\$0	\$0	\$125,943
EXCESS REVENUES (EXPENDITURES)	\$5,000	(\$16,238)	\$101,103	\$28,339	(\$15,440)	\$28,720	(\$16,701)	\$0	\$0	\$0	\$0	\$0	\$91,994

**TOHOQUA
COMMUNITY DEVELOPMENT DISTRICT
LONG TERM DEBT REPORT**

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

Tohoqua
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Revenue Bonds, Series 2018

Date	Requisition #	Contractor	Description	Requisition
Fiscal Year 2018				
3/16/18	1	Tohoqua Development Group, LLC	Reimburse Developer for Construction Costs related to Tohoqua Phase 1A-1 & 1A-2	\$ 1,799,045.21
TOTAL				\$ 1,799,045.21
Fiscal Year 2018				
3/1/18		Interest		\$ 206.99
4/1/18		Interest		\$ 147.87
5/1/18		Interest		\$ 0.03
6/1/18		Interest		\$ 0.03
7/1/18		Interest		\$ 0.03
7/9/18		Transfer from Cost of Issuance		\$ 12,937.11
8/1/18		Interest		\$ 2.48
9/1/18		Interest		\$ 3.33
TOTAL				\$ 13,297.87
Project (Construction) Fund at 02/08/18				\$ 1,798,838.22
Interest Earned thru 09/30/18				\$ 13,297.87
Requisitions Paid thru 09/30/18				\$ (1,799,045.21)
Remaining Project (Construction) Fund				\$ 13,090.88
Fiscal Year 2019				
TOTAL				\$ -
Fiscal Year 2019				
10/1/18		Interest		\$ 3.23
11/1/18		Interest		\$ 3.34
11/6/18		Transfer from Capital Interest		\$ 242.63
12/1/18		Interest		\$ 3.28
1/1/19		Interest		\$ 3.40
2/1/19		Interest		\$ 3.40
3/1/19		Interest		\$ 3.07
4/1/19		Interest		\$ 3.40
TOTAL				\$ 265.75
Project (Construction) Fund at 09/30/18				\$ 13,090.88
Interest Earned thru 04/30/19				\$ 265.75
Requisitions Paid thru 04/30/19				\$ -
Remaining Project (Construction) Fund				\$ 13,356.63

