

*Tohoqua Community  
Development District*

*Agenda*

*August 7, 2019*

# AGENDA

# **Tohoqua**

## **Community Development District**

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

July 31, 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, August 7, 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. Approval of Minutes of the June 5, 2019 Board of Supervisors Meeting
4. Public Hearing
  - A. Consideration of Resolution 2019-05 Adopting the Fiscal Year 2020 Budget and Relating to Annual Appropriations
  - B. Consideration of Resolution 2019-06 Imposing Special Assessments and Certifying an Assessment Role
5. Review and Acceptance of Fiscal Year 2018 Audit
6. Consideration of Proposal with VGlobalTech Regarding ADA Website Compliance
7. Discussion of Turnover of Ponds 4 & 5 for Landscape Maintenance
8. Ratification of Agreement between the Tohoqua CDD and Artemis Lifestyles for the Provision of Amenity Management Services
9. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. District Manager's Report
    - i. Approval of Check Register
    - ii. Balance Sheet and Income Statement
    - iii. Approval of Fiscal Year 2020 Meeting Schedule
    - iv. Designation of **November 5, 2019** as Landowners' Meeting Date
10. Other Business
11. Supervisors Requests
12. 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 the approval of the minutes of the June 5, 2019 Board of Supervisors meeting. The minutes are enclosed for your review.

The fourth order of business opens the public hearings. Section A is the consideration of Resolution 2019-05 adopting the Fiscal Year 2020 budget and relating to the annual appropriations. A copy of the Resolution and proposed budget are enclosed for your review. Section B is the consideration of Resolution 2019-06 imposing special assessments and certifying an assessment roll. A copy of the Resolution is enclosed for your review and the assessment roll will be available at the meeting for reference.

The fifth order of business is the acceptance of the Fiscal Year 2018 Audit. A copy of the report is being provide separately.

The sixth order of business is consideration of proposal with VGlobalTech regarding ADA website compliance. A copy of the proposal is enclosed for your review.

The seventh order of business is discussion of turnover of ponds 4 & 5 for landscape maintenance. A proposal from Earth Tec for two additional ponds and a map of the master phasing plan for Tohoqua is enclosed for your review.

The eighth order of business is ratification of agreement between the Tohoqua CDD and Artemis Lifestyles for the Provision of Amenity Management Services. A copy of the agreement will be provided under separate cover.

The ninth order of business is Staff Reports. Section C is the District Manager's Report. Section 1 includes approval of the check register being presented. Section 2 includes the balance sheet and income statement for review. Section 3 is the approval of the Fiscal Year 2020 meeting schedule. A sample notice is enclosed for your review. Section 4 is the designation of November 5, 2019 as the landowners' meeting date. A copy of the instructions, sample agenda and landowners' proxy is enclosed for your review.

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

Sincerely,



George S. Flint  
District Manager

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

Enclosures



# 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, June 5, 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
Jason Good	Assistant Secretary
Chuck Bell	Assistant Secretary

Also present were:

George Flint	District Manager
Andrew d'Adesky	District Counsel
Alan Scheerer	Field Manager

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Flint called the meeting to order at 9:00 a.m. and called the roll. All Supervisors were present. Mr. Flint administered the Oath of Office to Mr. Good prior to the meeting.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

Mr. Flint: Only Board Members and Staff are present.

**THIRD ORDER OF BUSINESS**

**Organizational Matters**

**A. Appointment of Individual to Fulfill the Board Vacancy with a Term Ending November 2019**

Mr. Flint: Are there any nominations at this time to fill the vacancy? You can function with four Board Members if you chose to. Otherwise, we can take nominations at this point. I think this is the seat that Keith vacated.

Mr. Vidrine: Is this seat open until October?

Mr. Flint: This one is open until November of this year.

Mr. Vidrine: That's fine.

Mr. Flint: There will be a Landowners' Election in November and three seats are up for election. The landowner could choose to keep the same or could change them.

Mr. Vidrine: How does this rotate?

Mr. Flint: Every two years, three seats are up for election.

Mr. d'Adesky: Anyone owning an acre or a portion of an acre, gets one vote, until you get 250 qualified electors, registered voters and citizens of Florida, and the District has been active for six years.

Mr. Flint: The District was created in 2017.

Mr. d'Adesky: So the transition couldn't happen at minimum until 2023.

Mr. Flint: Are there any nominations?

Mr. Vidrine: I nominate Chuck Bell.

Mr. Flint asked are there any other nominations? Hearing none,

On MOTION by Mr. Vidrine seconded by Mr. Hooker with all in favor the appointment of Chuck Bell to fill the Board vacancy with a term ending November 2019 was approved.

Mr. Flint: Chuck, do you already have Form 1 filed because you are on another CDD Board?

Mr. Bell: Is it per CDD?

Mr. Flint: No. You should receive an updated one for next year and should add Tohoqua.

**C. Administration of Oath of Office to Newly Elected Supervisors**

*Mr. Flint, a Notary Public of the State of Florida and duly authorized, administered the Oath of Office to Mr. Bell.*

Mr. Flint: I will notarize the Oath for you. You are already familiar with the Sunshine and Public Records Laws.

**C. Consideration of Resolution 2019-04 Electing Assistant Secretary**

Mr. Flint: Since you appointed Chuck, we have a resolution in your agenda to elect him as an Assistant Secretary. Currently Andre is Chairman, Marcus is Vice Chairman and the other

three Board Members are Assistant Secretaries. So, if you want to retain the same officers and elect Chuck as an Assistant Secretary, then a resolution to adopt Resolution 2019-04 would be in order.

On MOTION by Mr. Vidrine seconded by Mr. Dowd with all in favor Resolution 2019-04 Electing Chuck Bell as an Assistant Secretary was adopted.

#### **FOURTH ORDER OF BUSINESS**

#### **Approval of Minutes of the May 1, 2019 Board of Supervisors Meeting**

Mr. Flint: Are there any questions, comments or corrections to the minutes?

Mr. Vidrine: I have no comments.

Mr. Flint: If not, we need a motion to approve and accept the minutes.

On MOTION by Mr. Vidrine seconded by Mr. Hooker with all in favor the minutes of the May 1, 2019 Board of Supervisors meeting were approved, as presented.

#### **FIFTH ORDER OF BUSINESS**

#### **Consideration of Amenities Management Agreement**

Mr. Flint: This is a proposed agreement between the CDD and Artemis Lifestyle Services, Inc., which Andrew will present.

Mr. d'Adesky: It's in a similar form to what's been accepted in other CDDs and is compliant with management agreements, which is a taxed rule for the management of public facilities. We reviewed it and made sure it was appropriate. I think the agreement is as to form. It's not in final form as we still need to double check some numbers, tighten up the scope, get other details and add some clarifications. We would like the Board to approve the form and delegate authority to the Chairman to sign off on the final form. So, once we get there, through the course of negotiating over the next week or two, we can get that signed off and have that in effect.

Mr. Vidrine: Is this different than the one in the agenda?

Mr. d'Adesky: Yes. It is slightly different. The only difference is that there were some clarifications. The roman numerals were moved around and there were some clarifications about paragraphs because some of the references were off. We removed "Abuse and molestation."

Insurance was covered under “Umbrella.” We added to the budget section. Once again, we need to hone in on those numbers to make sure those numbers are correct. They say that they are and get some clarification on the allocation of time. Obviously, no private time could be spent for CDD funds. I know that the expectation is there are going to be private functions that they are going to be providing. We just need to make sure those private functions are properly allocated. If you look at the last page, Page 27, there is a schedule of staffing. My understanding is the only staff covered under the initial agreement would be the Admin Assistant, who is going to be serving as the onsite CAM for the HOA and maybe performing some functions for the developer. So that has to be clarified because that person’s time is going to have to be allocated. If what’s reflected here is their full cost, we would need to allocate it. If not, then it’s okay, but that’s one of the things we need to look into. So, the only thing this agreement is covering is that. In future years, you will see additional staff; the Executive Director in October of 2020 and a Lifestyle Director in January of 2021. As Andrew indicated, what he is looking for is approval in substantial form and delegation to the Chair to sign the final form of this, so we don’t have to have another meeting before its executed.

Mr. Dowd: The assistant hadn’t started yet.

Mr. Flint: They are not being paid by the CDD if they are onsite. I don’t know if the developer chose to start them.

Mr. d’Adesky: They have not started for the CDD yet. They are coordinating everything in order to finalize the agreement.

On MOTION by Mr. Hooker seconded by Mr. Dowd with all in favor the Amenities Management Agreement was approved, in substantial form, and the Chair was authorized to sign the final form.

## **SIXTH ORDER OF BUSINESS**

### **Staff Reports**

#### **A. Attorney**

Mr. Flint: Andrew, do you have anything else?

Mr. d’Adesky: That was all we had that was pending. I know we had some issues with the developer going forward, but I think those are longer term issues.

#### **B. Engineer**

Mr. Flint: Eric Warren asked if he needed to be here or on the phone, but based on the agenda, I confirmed with the Chair and we didn't believe it was necessary for him to attend. If you have any questions for the District Engineer, I can relay those and get back to you.

**C. District Manager's Report**

**i. Approval of Check Register**

Mr. Flint: I provided the Check Register for April 24, 2019 to May 28, 2019 to the Board for the General Fund, Check #'s 56 through 61 totaling \$18,198.03. We need a motion to approve it. The detailed register is behind the summary, which covers District management, pond maintenance and landscape maintenance.

Mr. Vidrine? Which ponds are being treated for weed control?

Mr. Scheerer: We currently have the three major ponds that were approved by the Board. I know there was one behind the amenity, which hasn't been turned over to us yet and the one next to that has not been turned over to the District for maintenance. Once those get turned over to us, they will be signed off by the District Engineer and the operating permit would be transferred.

Mr. Vidrine: But the three major ones have not been turned over.

Mr. Scheerer: Yes sir.

Mr. Vidrine: At what point should the weeds be treated? When they are dead?

Mr. Scheerer: As far as I know the weeds are under control and are being treated, but there are some beneficials in these ponds that people have questions on. We can identify them, but we are not spraying any of the beneficials that are in there.

Mr. Vidrine: When you say, "beneficials," do you mean some intentional vegetation?

Mr. Scheerer: Yes, that's correct. Beneficials are good vegetation.

Mr. Vidrine: So it says, "beneficials?"

Mr. Scheerer: Yes sir.

Mr. Vidrine: But as far as any of the critical weeds, you feel they are in good shape?

Mr. Scheerer: Oh yeah, especially in the big pond. That's coming on nicely. They hit that hard, initially because there were some concerns with respect to home sales, etc., but Applied Aquatic has been out there. I was just there yesterday and last Thursday and the ponds are in good shape.

Mr. Vidrine: Good.

Mr. Scheerer: If anybody has any questions or concerns, they can call us.

Mr. Flint: If there are concerns to the contrary, let us know.

Mr. Vidrine: I'm just checking. It takes a while for the actual weed control to get to where it works.

Mr. Scheerer: Cattails are the biggest problem we have because they are always the tallest and the ugliest, but they are all gone now.

Mr. Vidrine: Okay.

Mr. Flint: Are there any other questions on the Check Register? If not, we need a motion to approve it.

On MOTION by Mr. Vidrine seconded by Mr. Hooker with all in favor the Check Register from April 24, 2019 to May 28, 2019 as presented was approved.

**ii. Balance Sheet and Income Statement**

Mr. Flint: These are unaudited through April 30<sup>th</sup>. No action is required, but if the Board has any questions, we can discuss those.

**SEVENTH ORDER OF BUSINESS**

**Other Business**

Mr. Flint: Is there anything else that was not on the agenda that the Board wanted to discuss?

Mr. Vidrine: I just wanted to confirm that all the tracts or lands were transferred to the CDD. I think those were resolved at this point.

Mr. d'Adesky: I will double check that. I think we do.

Mr. Vidrine: There were some deeds that had to get approved and had to go to the County and the City of St. Cloud. I think that happened, but just double check that.

Mr. d'Adesky: I will follow up with Joe.

Mr. Flint: So Developer's Counsel is working on it?

Mr. d'Adesky: Yes.

**EIGHTH ORDER OF BUSINESS**

**Supervisors Requests**

There being none, the next item followed.

**NINTH ORDER OF BUSINESS**

**Adjournment**

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

On MOTION by Mr. Hooker seconded by Mr. Good with all in favor the meeting was adjourned.
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Secretary / Assistant Secretary

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Chairman / Vice Chairman



## SECTION IV

# SECTION A

## **RESOLUTION 2019-05**

### **THE ANNUAL APPROPRIATION RESOLUTION OF THE TOHOQUA COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2019, AND ENDING SEPTEMBER 30, 2020.**

**WHEREAS**, the District Manager has, prior to the fifteenth (15<sup>th</sup>) day in June, 2019, submitted to the Board of Supervisors (the "Board") a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the Tohoqua Community Development District, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

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

**WHEREAS**, the Board set August 7, 2019, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), Florida Statutes; and

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

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

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

#### **Section 1. Budget**

- a. That the Board of Supervisors has reviewed the District Manager's Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. That the District Manager's Proposed Budget, attached hereto as Exhibit "A," as amended by the Board, is hereby adopted in accordance with the provisions of

Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for Fiscal Year 2019 and/or revised projections for Fiscal Year 2020.

- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District's Records Office and identified as "The Budget for Tohoqua Community Development District for the Fiscal Year Ending September 30, 2020," as adopted by the Board of Supervisors on August 7, 2019.

## **Section 2. Appropriations**

There is hereby appropriated out of the revenues of the Tohoqua Community Development District, for the fiscal year beginning October 1, 2019, and ending September 30, 2020, the sum of \$ \_\_\_\_\_ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

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

## **Section 3. Supplemental Appropriations**

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

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

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

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

Introduced, considered favorably, and adopted this 7<sup>th</sup> day of August, 2019.

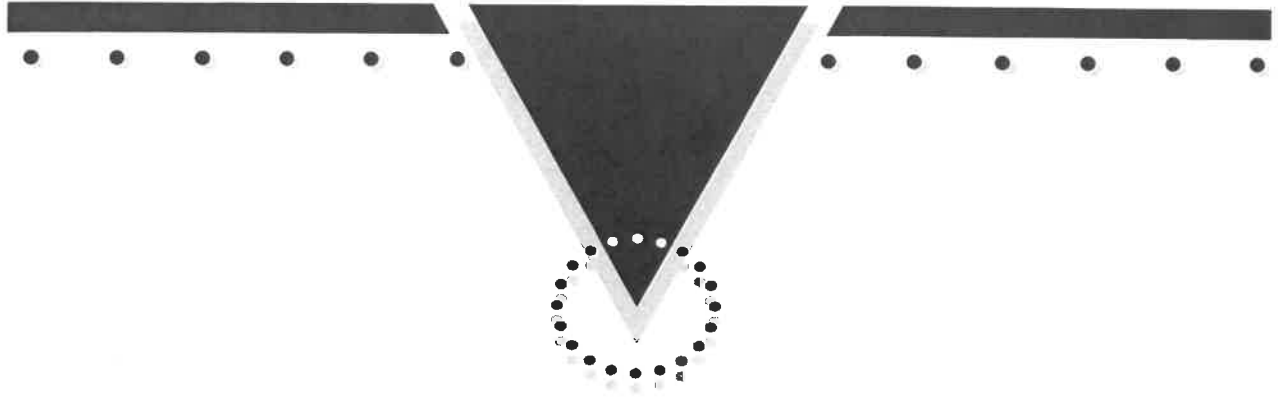
ATTEST:

**TOHOQUA COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary

By: \_\_\_\_\_

Its: \_\_\_\_\_



**Tohoqua  
Community Development District**

**Proposed Budget  
FY 2020**



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**Tohoqua**  
**Community Development District**  
**Proposed Budget**  
**General Fund**  
**Fiscal Year 2020**

Description	Amended Budget FY2019	Actual thru 6/30/19	Projected Next 3 Months	Total thru 9/30/19	Proposed Budget FY2020
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**Revenues**

Developer Contributions	\$686,237	\$5,000	\$51,149	\$56,149	\$624,018
Assessments - Tax Collector (Platted)	\$159,844	\$159,871	\$0	\$159,871	\$228,349
Assessments - Direct (Unplatted)	\$106,132	\$53,066	\$53,066	\$106,132	\$107,047

<b>Total Revenues</b>	<b>\$952,213</b>	<b>\$217,937</b>	<b>\$104,215</b>	<b>\$322,152</b>	<b>\$959,413</b>
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**Expenditures**

**Administrative**

Supervisor Fees	\$9,600	\$1,600	\$3,000	\$4,600	\$9,600
FICA Expense	\$734	\$122	\$225	\$347	\$734
Engineering	\$12,000	\$239	\$3,000	\$3,239	\$12,000
Attorney	\$25,000	\$6,661	\$6,250	\$12,911	\$25,000
Annual Audit	\$2,500	\$3,200	\$0	\$3,200	\$3,500
Assessment Administration	\$5,000	\$2,500	\$0	\$2,500	\$5,000
Arbitrage	\$600	\$0	\$600	\$600	\$600
Dissemination	\$5,000	\$3,750	\$1,250	\$5,000	\$5,000
Trustee Fees	\$3,717	\$2,168	\$0	\$2,168	\$3,717
Management Fees	\$36,050	\$27,038	\$9,013	\$36,050	\$36,050
Information Technology	\$1,200	\$900	\$300	\$1,200	\$2,400
Telephone	\$300	\$33	\$100	\$133	\$300
Postage	\$1,000	\$45	\$200	\$245	\$1,000
Insurance	\$5,500	\$5,000	\$0	\$5,000	\$5,500
Printing & Binding	\$1,000	\$191	\$300	\$491	\$1,000
Legal Advertising	\$5,000	\$0	\$1,500	\$1,500	\$3,800
Other Current Charges	\$1,000	\$352	\$250	\$602	\$1,000
Office Supplies	\$625	\$82	\$100	\$182	\$625
Dues, Licenses & Subscriptions	\$175	\$175	\$0	\$175	\$175
<b>Total Administrative:</b>	<b>\$116,001</b>	<b>\$54,056</b>	<b>\$26,088</b>	<b>\$80,143</b>	<b>\$117,001</b>

**Operations & Maintenance**

**Contract Services**

Field Management	\$20,000	\$15,000	\$5,000	\$20,000	\$20,000
Amenities Management	\$75,000	\$0	\$18,750	\$18,750	\$75,000
Landscape Maintenance	\$350,000	\$79,380	\$26,460	\$105,840	\$350,000
Lake Maintenance	\$10,000	\$7,105	\$4,050	\$11,155	\$16,200
Wetland Maintenance	\$5,000	\$0	\$2,500	\$2,500	\$5,000
Wetland Mitigation Reporting	\$6,000	\$0	\$3,000	\$3,000	\$6,000
Pool Maintenance	\$12,500	\$0	\$3,125	\$3,125	\$12,500
Pest Control	\$600	\$0	\$150	\$150	\$600
Janitorial Services	\$12,500	\$0	\$3,125	\$3,125	\$12,500
<b>Subtotal:</b>	<b>\$491,600</b>	<b>\$101,485</b>	<b>\$66,160</b>	<b>\$167,645</b>	<b>\$497,800</b>



**Tohoqua**  
**Community Development District**  
**Proposed Budget**  
**General Fund**  
**Fiscal Year 2020**

Description	Adopted Budget FY2019	Actual thru 6/30/19	Projected Next 3 Months	Total thru 9/30/19	Proposed Budget FY2020
<b>Repairs &amp; Maintenance</b>					
Landscape Replacement	\$25,000	\$0	\$6,250	\$6,250	\$25,000
Irrigation Repairs	\$2,000	\$0	\$500	\$500	\$2,000
General Repairs & Maintenance	\$1,000	\$0	\$250	\$250	\$1,000
Operating Supplies	\$1,000	\$0	\$250	\$250	\$1,000
Road & Sidewalk Maintenance	\$1,500	\$0	\$500	\$500	\$1,500
Signage	\$250	\$0	\$63	\$63	\$250
Walls - Repair/Cleaning	\$1,500	\$0	\$400	\$400	\$1,500
Fencing	\$250	\$0	\$100	\$100	\$250
<b>Subtotal:</b>	<b>\$32,500</b>	<b>\$0</b>	<b>\$8,313</b>	<b>\$8,313</b>	<b>\$32,500</b>
<b>Utilities</b>					
Pool - Electric	\$15,000	\$0	\$3,750	\$3,750	\$15,000
Pool - Water	\$600	\$0	\$150	\$150	\$600
Electric	\$10,000	\$413	\$90	\$503	\$10,000
Water & Sewer	\$57,500	\$2,797	\$1,800	\$4,597	\$57,500
Streetlights	\$75,000	\$7,339	\$2,400	\$9,739	\$75,000
Gas	\$6,000	\$0	\$1,500	\$1,500	\$6,000
<b>Subtotal:</b>	<b>\$164,100</b>	<b>\$10,549</b>	<b>\$9,690</b>	<b>\$20,239</b>	<b>\$164,100</b>
<b>Amenities</b>					
Property Insurance	\$20,000	\$0	\$10,000	\$10,000	\$20,000
Pool Attendants	\$12,500	\$0	\$3,125	\$3,125	\$12,500
Pool Repairs & Maintenance	\$9,000	\$0	\$1,000	\$1,000	\$9,000
Pool Permits	\$750	\$0	\$750	\$750	\$750
Trash Collection	\$6,000	\$0	\$1,500	\$1,500	\$6,000
Telephone	\$1,250	\$0	\$313	\$313	\$1,250
Cable/Internet	\$3,750	\$0	\$938	\$938	\$3,750
Access Cards	\$1,250	\$0	\$313	\$313	\$1,250
Security/Alarms/Repairs	\$17,500	\$0	\$4,375	\$4,375	\$17,500
Repairs & Maintenance	\$17,500	\$0	\$2,000	\$2,000	\$17,500
Office Supplies	\$2,500	\$0	\$625	\$625	\$2,500
Activities	\$12,500	\$0	\$3,125	\$3,125	\$12,500
Termite Bond	\$750	\$0	\$750	\$750	\$750
Holiday Décor	\$2,500	\$0	\$0	\$0	\$2,500
<b>Subtotal:</b>	<b>\$107,750</b>	<b>\$0</b>	<b>\$28,813</b>	<b>\$28,813</b>	<b>\$107,750</b>
<b>Other</b>					
Contingency	\$25,000	\$0	\$2,000	\$2,000	\$25,000
Capital Reserve	\$15,262	\$0	\$15,000	\$15,000	\$15,262
<b>Subtotal:</b>	<b>\$40,262</b>	<b>\$0</b>	<b>\$17,000</b>	<b>\$17,000</b>	<b>\$40,262</b>
<b>Total Operations &amp; Maintenance:</b>	<b>\$836,212</b>	<b>\$112,034</b>	<b>\$129,975</b>	<b>\$242,009</b>	<b>\$842,412</b>
<b>Total Expenditures</b>	<b>\$952,213</b>	<b>\$166,090</b>	<b>\$156,063</b>	<b>\$322,152</b>	<b>\$959,413</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$0</b>	<b>\$51,847</b>	<b>(\$51,847)</b>	<b>\$0</b>	<b>\$0</b>

Land Use	Assessment Per Unit	Developed Units	Gross Assessment*	Net Assessment
Commercial**	\$228.00	0	\$0.00	\$0.00
Hotel**	\$228.00	0	\$0.00	\$0.00
Apartements**	\$228.00	0	\$0.00	\$0.00
Townhome	\$498.00	101	\$50,298.00	\$47,280.12
Duplex/Garden	\$498.00	0	\$0.00	\$0.00
32	\$584.00	0	\$0.00	\$0.00
40	\$730.00	69	\$50,370.00	\$47,347.80
45	\$822.00	97	\$79,734.00	\$74,949.96
50	\$913.00	0	\$0.00	\$0.00
55	\$1,004.00	61	\$61,244.00	\$57,569.36
65	\$1,187.00	0	\$0.00	\$0.00
70	\$1,278.00	1	\$1,278.00	\$1,201.32
<b>Totals</b>		<b>329</b>	<b>\$242,924.00</b>	<b>\$228,348.56</b>

\*Includes 6% for early payment discount and collection cost.

\*\*\*Net of 6% for early payment discount and collection cost.

\*\*Per unit is 25% of Single Family 50' since they will have their own amenity facilities

**Tohoqua**  
**Community Development District**  
GENERAL FUND BUDGET

**REVENUES:**

*Developer Contributions*

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

*Assessments*

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

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**EXPENDITURES:**

**Administrative:**

*Supervisor Fees*

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

*FICA Expense*

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

*Engineering*

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

*Attorney*

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

*Annual Audit*

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis.

**Tohoqua**  
**Community Development District**  
GENERAL FUND BUDGET

Assessment Administration

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

Arbitrage

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on the Series 2018 Special Assessment Revenue Bonds.

Dissemination

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

Trustee Fees

The District issued Series 2018 Special Assessment Revenue Bonds that are deposited with a Trustee at USBank.

Management Fees

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

Information Technology

Represents costs related to District's accounting and information systems, District's website creation and maintenance, electronic compliance with Florida Statutes and other electronic data requirements.

Telephone

Telephone and fax machine.

Postage

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

**Tohoqua**  
**Community Development District**  
GENERAL FUND BUDGET

Insurance

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

Printing & Binding

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

Legal Advertising

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

Other Current Charges

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

Office Supplies

Miscellaneous office supplies.

Dues, Licenses & Subscriptions

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

**Operations & Maintenance:**

**Contract Services:**

Field Management

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

Amenities Management

The District will contract with a vendor to provide amenity center management services, amenity operations services and programming services.

**Tohoqua**  
**Community Development District**  
GENERAL FUND BUDGET

*Landscape Maintenance*

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

*Lake Maintenance*

Represents estimated costs for maintenance to all lakes the District must maintain within District boundaries. The District is currently contracted with Applied Aquatic Management for these services.

*Wetland Maintenance*

The District will incur costs related to maintaining wetlands located throughout the District.

*Wetland Mitigation Monitoring*

The District will incur costs for scheduled monitoring of mitigation areas located throughout the District. The amounts are estimated.

*Pool Maintenance*

Represents estimated costs of regular cleaning and treatments of the pools within the District.

*Pest Services*

The District will incur costs for pest control treatments to its amenity facilities.

*Janitorial Services*

Represents estimated costs to provide janitorial services and supplies for the District's amenity facilities.

***Repairs & Maintenance***

*Landscape Replacement*

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

*Irrigation Repairs*

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

**Tohoqua**  
**Community Development District**  
GENERAL FUND BUDGET

General Repairs & Maintenance

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

Operating Supplies

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

Road & Sidewalk Maintenance

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

Signage

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

Walls – Repair/Cleaning

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

Fencing

Represents estimated costs for maintaining fences during the fiscal year.

Utilities:

Pool - Electric

Represents estimated electric charges for the District's pool.

Pool – Water

Represents estimated water charges for the District's pool.

Electric

Represents estimated electric charges of common areas throughout the District.

**Tohoqua**  
**Community Development District**  
GENERAL FUND BUDGET

Water & Sewer

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

Streetlights

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

Gas

Represents estimated gas services provided at the amenity facilities.

**Amenities:**

Property Insurance

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

Pool Attendants

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

Pool Repairs & Maintenance

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

Pool Permits

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

Trash Collection

Represents estimated trash removal services.

Telephone

Represents the estimated operating telephone costs incurred by the District.



**Tohoqua**  
**Community Development District**  
GENERAL FUND BUDGET

*Cable/Internet*

Represents the estimated cost of providing cable and internet services to the District's amenities.

*Access Cards*

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

*Security/Alarms/Repair*

Represents estimated costs of maintaining security systems for the amenity facilities within the District and any maintenance needed to those systems.

*Repairs & Maintenance*

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

*Office Supplies*

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

*Activities*

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

*Termite Bond*

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

*Holiday Décor*

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

**Tohoqua**  
**Community Development District**  
GENERAL FUND BUDGET

**Other:**

**Contingency**

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

**Capital Reserve**

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

**Tohoqua**  
**Community Development District**  
Proposed Budget  
Capital Reserve Fund  
Fiscal Year 2020

Description	Amended Budget FY2019	Actual thru 6/30/19	Projected Next 3 Months	Total thru 9/30/19	Proposed Budget FY2020
<b><u>Revenues</u></b>					
Transfer In	\$15,262	\$0	\$15,000	\$15,000	\$15,262
<b>Total Revenues</b>	<b>\$15,262</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,262</b>
<b><u>Expenditures</u></b>					
Capital Outlay	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$15,262</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,262</b>

**Tohoqua**  
**Community Development District**  
Proposed Budget  
Debt Service Fund  
Fiscal Year 2020

Description	Amended Budget FY2019	Actual thru 6/30/19	Projected Next 3 Months	Total thru 9/30/19	Proposed Budget FY2020
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**Revenues**

Special Assessments	\$137,458	\$147,300	\$0	\$147,300	\$137,458
Interest	\$0	\$278	\$90	\$368	\$0
Carry Forward Surplus	\$51,536	\$51,597	\$0	\$51,597	\$61,193
<b>Total Revenues</b>	<b>\$188,994</b>	<b>\$199,176</b>	<b>\$90</b>	<b>\$199,266</b>	<b>\$198,651</b>

**Expenditures**

Interest Payment - 11/01	\$51,415	\$51,415	\$0	\$51,415	\$50,593
Principal Payment - 05/01	\$35,000	\$35,000	\$0	\$35,000	\$35,000
Interest Payment - 05/01	\$51,415	\$51,415	\$0	\$51,415	\$50,593
Transfer Out	\$0	\$243	\$0	\$243	\$0
<b>Total Expenditures</b>	<b>\$137,830</b>	<b>\$138,073</b>	<b>\$0</b>	<b>\$138,073</b>	<b>\$136,185</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$51,164</b>	<b>\$61,103</b>	<b>\$90</b>	<b>\$61,193</b>	<b>\$62,466</b>

1. Carry forward surplus is net of Reserves.

**Interest 11/1/20      \$49,770**

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

Product Type	No. of Units	Annual Debt Service	Per Unit Net Debt Assessment	Per Unit Gross Debt Assessment
Townhouse	101	\$28,482	\$282	\$300
Single-Family 40'	69	\$28,509	\$413	\$440
Single-Family 45'	97	\$45,088.51	\$465	\$495
Single-Family 55'	61	\$34,655	\$568	\$604
Single-Family 70'	1	\$723	\$723	\$769
	<b>329</b>	<b>\$137,458</b>		

**Tohoqua Community Development District  
Series 2018, Special Assessment Revenue Bonds  
(Term Bonds Combined)**

**Amortization Schedule**

Date	Balance	Principal	Interest	Annual
11/1/19	\$ 2,130,000	\$ -	\$ 50,593	\$ 137,008
5/1/20	\$ 2,130,000	\$ 35,000	\$ 50,593	\$ -
11/1/20	\$ 2,095,000	\$ -	\$ 49,770	\$ 135,363
5/1/21	\$ 2,095,000	\$ 35,000	\$ 49,770	\$ -
11/1/21	\$ 2,060,000	\$ -	\$ 48,948	\$ 133,718
5/1/22	\$ 2,060,000	\$ 40,000	\$ 48,948	\$ -
11/1/22	\$ 2,020,000	\$ -	\$ 48,008	\$ 136,955
5/1/23	\$ 2,020,000	\$ 40,000	\$ 48,008	\$ -
11/1/23	\$ 1,980,000	\$ -	\$ 47,068	\$ 135,075
5/1/24	\$ 1,980,000	\$ 45,000	\$ 47,068	\$ -
11/1/24	\$ 1,935,000	\$ -	\$ 46,010	\$ 138,078
5/1/25	\$ 1,935,000	\$ 45,000	\$ 46,010	\$ -
11/1/25	\$ 1,890,000	\$ -	\$ 44,953	\$ 135,963
5/1/26	\$ 1,890,000	\$ 45,000	\$ 44,953	\$ -
11/1/26	\$ 1,845,000	\$ -	\$ 43,895	\$ 133,848
5/1/27	\$ 1,845,000	\$ 50,000	\$ 43,895	\$ -
11/1/27	\$ 1,795,000	\$ -	\$ 42,720	\$ 136,615
5/1/28	\$ 1,795,000	\$ 50,000	\$ 42,720	\$ -
11/1/28	\$ 1,745,000	\$ -	\$ 41,545	\$ 134,265
5/1/29	\$ 1,745,000	\$ 55,000	\$ 41,545	\$ -
11/1/29	\$ 1,690,000	\$ -	\$ 40,253	\$ 136,798
5/1/30	\$ 1,690,000	\$ 55,000	\$ 40,253	\$ -
11/1/30	\$ 1,635,000	\$ -	\$ 38,960	\$ 134,213
5/1/31	\$ 1,635,000	\$ 60,000	\$ 38,960	\$ -
11/1/31	\$ 1,575,000	\$ -	\$ 37,550	\$ 136,510
5/1/32	\$ 1,575,000	\$ 60,000	\$ 37,550	\$ -
11/1/32	\$ 1,515,000	\$ -	\$ 36,140	\$ 133,690
5/1/33	\$ 1,515,000	\$ 65,000	\$ 36,140	\$ -
11/1/33	\$ 1,450,000	\$ -	\$ 34,613	\$ 135,753
5/1/34	\$ 1,450,000	\$ 70,000	\$ 34,613	\$ -
11/1/34	\$ 1,380,000	\$ -	\$ 32,968	\$ 137,580
5/1/35	\$ 1,380,000	\$ 70,000	\$ 32,968	\$ -
11/1/35	\$ 1,310,000	\$ -	\$ 31,323	\$ 134,290
5/1/36	\$ 1,310,000	\$ 75,000	\$ 31,323	\$ -
11/1/36	\$ 1,235,000	\$ -	\$ 29,560	\$ 135,883
5/1/37	\$ 1,235,000	\$ 80,000	\$ 29,560	\$ -
11/1/37	\$ 1,155,000	\$ -	\$ 27,680	\$ 137,240

**Tohoqua Community Development District  
Series 2018, Special Assessment Revenue Bonds  
(Term Bonds Combined)**

**Amortization Schedule**

<b>Date</b>	<b>Balance</b>	<b>Principal</b>	<b>Interest</b>	<b>Annual</b>
5/1/38	\$ 1,155,000	\$ 80,000	\$ 27,680	\$ -
11/1/38	\$ 1,075,000	\$ -	\$ 25,800	\$ 133,480
5/1/39	\$ 1,075,000	\$ 85,000	\$ 25,800	\$ -
11/1/39	\$ 990,000	\$ -	\$ 23,760	\$ 134,560
5/1/40	\$ 990,000	\$ 90,000	\$ 23,760	\$ -
11/1/40	\$ 900,000	\$ -	\$ 21,600	\$ 135,360
5/1/41	\$ 900,000	\$ 95,000	\$ 21,600	\$ -
11/1/41	\$ 805,000	\$ -	\$ 19,320	\$ 135,920
5/1/42	\$ 805,000	\$ 100,000	\$ 19,320	\$ -
11/1/42	\$ 705,000	\$ -	\$ 16,920	\$ 136,240
5/1/43	\$ 705,000	\$ 105,000	\$ 16,920	\$ -
11/1/43	\$ 600,000	\$ -	\$ 14,400	\$ 136,320
5/1/44	\$ 600,000	\$ 110,000	\$ 14,400	\$ -
11/1/44	\$ 490,000	\$ -	\$ 11,760	\$ 136,160
5/1/45	\$ 490,000	\$ 115,000	\$ 11,760	\$ -
11/1/45	\$ 375,000	\$ -	\$ 9,000	\$ 135,760
5/1/46	\$ 375,000	\$ 120,000	\$ 9,000	\$ -
11/1/46	\$ 255,000	\$ -	\$ 6,120	\$ 135,120
5/1/47	\$ 255,000	\$ 125,000	\$ 6,120	\$ -
11/1/47	\$ 130,000	\$ -	\$ 3,120	\$ 134,240
5/1/48	\$ 130,000	\$ 130,000	\$ 3,120	\$ -
11/1/48	\$ -	\$ -	\$ -	\$ 133,120
<b>Totals</b>		<b>\$ 2,165,000</b>	<b>\$ 1,951,535</b>	<b>\$ 4,140,243</b>

## SECTION B

## **RESOLUTION 2019-06**

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

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

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

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

**WHEREAS**, the Board of Supervisors of the District (“Board”) hereby determines to undertake various operations and maintenance activities described in the District’s budget for Fiscal Year 2019-2020 (“Operations and Maintenance Budget”), attached hereto as Exhibit “A” and incorporated by reference herein; and

**WHEREAS**, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the District’s budget for Fiscal Year 2019-2020; and

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

**PASSED AND ADOPTED** this 7<sup>th</sup> day of August, 2019.

ATTEST:

**TOHOQUA COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/ Assistant Secretary

By: \_\_\_\_\_

Its: \_\_\_\_\_

## SECTION V

**TOHOQUA  
COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA  
FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2018**

**TOHOQUA COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors  
Tohoqua Community Development District  
Osceola County, Florida

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Tohoqua Community Development District, Osceola County, Florida ("District") as of and for the fiscal year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund of the District as of September 30, 2018, and the respective changes in financial position, thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 14, 2019, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

### **Report on Other Legal and Regulatory Requirements**

We have also issued our report dated June 14, 2019, on our consideration of the District's compliance with the requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.



June 14, 2019

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

The management of the Tohoqua Community Development District, Osceola, Florida ("District") would like to offer the readers of the District's financial statements this discussion and analysis of the District's financial activities for the fiscal year ended September 30, 2018. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

The District was established pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes and created by Ordinance No. 2017-57 of Osceola County, Florida enacted on August 14, 2017, effective on August 14, 2017 and no audit was required for the prior period. As a result, the balances as of and for the period ended September 30, 2017 are for less than an twelve month period and are unaudited.

### **FINANCIAL HIGHLIGHTS**

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$94,240.
- The change in the District's total net position in comparison with the prior fiscal year was \$83,866, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2018, the District's governmental funds reported combined ending fund balances of \$138,215, an increase of \$127,841 in comparison with the prior fiscal year. The total fund balance is restricted for debt service and capital projects and the remainder is unassigned fund balance which is available for spending at the District's discretion.

### **OVERVIEW OF FINANCIAL STATEMENTS**

This discussion and analysis are intended to serve as the introduction to the District's financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

#### **Government-Wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by Developer contributions. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance functions.



## OVERVIEW OF FINANCIAL STATEMENTS (Continued)

### Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category, the governmental funds.

### Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three governmental fund for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general, debt service and capital projects funds which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

### Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the fiscal year ended September 30, 2018.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Key components of the District's net position are reflected in the following table:

### NET POSITION SEPTEMBER 30,

	2018	2017 (Unaudited)
Current and other assets	\$ 153,750	\$ 11,845
Capital assets, net of depreciation	2,163,871	-
Total assets	2,317,621	11,845
Current liabilities	58,381	1,471
Long-term liabilities	2,165,000	-
Total liabilities	2,223,381	1,471
Net position		
Net investment in capital assets	11,962	-
Restricted	77,790	-
Unrestricted	4,488	10,374
Total net position	\$ 94,240	\$ 10,374

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position increased during the most recent fiscal year. The majority of the increase was due to conveyance of infrastructure to the District by the Developer.

Key elements of the change in net position are reflected in the following table:

### CHANGES IN NET POSITION FOR THE FISCAL YEAR END SEPTEMBER 30,

	2018	2017 (Unaudited)
Revenues:		
Program revenues		
Operating grants and contributions	\$ 78,398	\$ 11,845
Capital grants and contributions	365,202	-
Total revenues	443,600	11,845
Expenses:		
General government	84,102	1,471
Interest	66,554	-
Bond issue costs	209,078	-
Total expenses	359,734	1,471
Change in net position	83,866	10,374
Net position - beginning	10,374	-
Net position - ending	\$ 94,240	\$ 10,374

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2018 was \$359,734. The costs of the District's activities were primarily funded by program revenues. Program revenues of the District are comprised of Developer contributions and income from investments in the current fiscal year. The increase in revenues from the prior year is due to the District receiving more Developer contributions in the current year as a result of increased expenses and capital contributions from the Developer. The majority of the increase in expenses is the result of the bond issuance costs and interest expense recognized in the current fiscal year.

## GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2018.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At September 30, 2018, the District had \$2,163,871 invested in capital assets for its governmental activities. No depreciation has been taken, so the book value is \$2,163,871. More detailed information about the District's capital assets is presented in the notes of the financial statements.

### Capital Debt

At September 30, 2018, the District had \$2,165,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

It is anticipated that the general operations of the District will increase as the District is being built out.

## CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Tohoqua Community Development District's Finance Department at 135 W. Central Blvd, Suite 320, Orlando, Florida, 32801.

**TOHOQUA COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2018**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash	\$ 6,592
Investments	13,091
Due from Landowner	13,431
Restricted assets:	
Investments	120,636
Capital assets:	
Nondepreciable	<u>2,163,871</u>
Total assets	<u>2,317,621</u>
 <b>LIABILITIES</b>	
Accounts payable	15,535
Accrued interest payable	42,846
Noncurrent liabilities:	
Due within one year	35,000
Due in more than one year	<u>2,130,000</u>
Total liabilities	<u>2,223,381</u>
 <b>NET POSITION</b>	
Net investment in capital assets	11,962
Restricted for debt service	77,790
Unrestricted	<u>4,488</u>
Total net position	<u>\$ 94,240</u>

See notes to the financial statements

**TOHOQUA COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u>
		<u>Operating</u>	<u>Capital</u>	<u>Revenue and</u>
		<u>Grants and</u>	<u>Grants and</u>	<u>Changes in Net</u>
		<u>Contributions</u>	<u>Contributions</u>	<u>Position</u>
				<u>Governmental</u>
				<u>Activities</u>
Primary government:				
Governmental activities:				
General government	\$ 84,102	\$ 78,216	\$ 364,826	\$ 358,940
Interest on long-term debt	66,554	182	376	(65,996)
Bond issue costs	209,078	-	-	(209,078)
Total governmental activities	359,734	78,398	365,202	83,866
				83,866
				10,374
				\$ 94,240

See notes to the financial statements

**TOHOQUA COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2018**

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
<b>ASSETS</b>				
Cash	\$ 6,592	\$ -	\$ -	\$ 6,592
Investments	-	120,636	13,091	133,727
Due from Landowner	13,431	-	-	13,431
<b>Total assets</b>	<b>\$ 20,023</b>	<b>\$ 120,636</b>	<b>\$ 13,091</b>	<b>\$ 153,750</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 15,535	\$ -	\$ -	\$ 15,535
<b>Total liabilities</b>	<b>15,535</b>	<b>-</b>	<b>-</b>	<b>15,535</b>
<b>Fund balances:</b>				
<b>Restricted for:</b>				
Debt service	-	120,636	-	120,636
Capital projects	-	-	13,091	13,091
Unassigned:	4,488	-	-	4,488
<b>Total fund balances</b>	<b>4,488</b>	<b>120,636</b>	<b>13,091</b>	<b>138,215</b>
<b>Total liabilities and fund balances</b>	<b>\$ 20,023</b>	<b>\$ 120,636</b>	<b>\$ 13,091</b>	<b>\$ 153,750</b>

See notes to the financial statements

**TOHOQUA COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA  
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2018**

Total fund balances - governmental funds \$ 138,215

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	2,163,871	
Accumulated depreciation	-	2,163,871

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(42,846)	
Bonds payable	(2,165,000)	(2,207,846)
Net position of governmental activities		\$ 94,240

See notes to the financial statements

**TOHOQUA COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
<b>REVENUES</b>				
Landowner contributions	\$ 78,216	\$ -	\$ -	\$ 78,216
Interest income	-	182	376	558
Total revenues	78,216	182	376	78,774
<b>EXPENDITURES</b>				
Current:				
General government	84,102	-	-	84,102
Debt Service:				
Interest	-	23,708	-	23,708
Bond issue costs	-	-	209,078	209,078
Capital outlay	-	-	1,799,045	1,799,045
Total expenditures	84,102	23,708	2,008,123	2,115,933
Excess (deficiency) of revenues over (under) expenditures	(5,886)	(23,526)	(2,007,747)	(2,037,159)
<b>OTHER FINANCING SOURCES (USES)</b>				
Bond proceeds	-	144,162	2,020,838	2,165,000
Total other financing sources (uses)	-	144,162	2,020,838	2,165,000
Net change in fund balances	(5,886)	120,636	13,091	127,841
Fund balances - beginning	10,374	-	-	10,374
Fund balances - ending	\$ 4,488	\$ 120,636	\$ 13,091	\$ 138,215

See notes to the financial statements



**TOHOQUA COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

Net change in fund balances - total governmental funds	\$ 127,841
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures; however, the cost of capital assets is eliminated in the statement of activities and capitalized in the statement of net position.	1,799,045
Governmental funds report the face amount of Bonds issued as financial resources when debt is first issued, whereas these amounts are eliminated in the statement of activities and recognized as long-term liabilities in the statement of net position.	(2,165,000)
The statement of activities reports noncash contributions as revenues, but these revenues are not reported in the governmental fund financial statements.	364,826
The change in accrued interest on long-term liabilities between the current and prior fiscal years is recorded in the statement of activities, but not in the governmental fund financial statements.	(42,846)
Change in net position of governmental activities	<u>\$ 83,866</u>

See notes to the financial statements

**TOHOQUA COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY**

Tohoqua Community Development District ("the District") was created on August 14, 2017 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes, by Osceola County Ordinance 2017-57. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("the District") which is composed of four members. The Supervisors are elected by landowners of the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. Certain Board members are affiliated with Neptune Road Investments, LLC (the "Developer") at September 30, 2018.

The District has the final responsibility for:

1. Assessing and levying maintenance taxes and special assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards District ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the Board of Supervisors is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Government-Wide and Fund Financial Statements**

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### **Government-Wide and Fund Financial Statements**

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include: 1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

### **Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement* focus and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

### **Assessments**

Assessments are non-ad valorem assessments on benefitted property within the District. Operating and Maintenance Assessments are based upon adopted budget and levied annually at a public hearing of the District. Debt Service Assessments are levied when Bonds are issued and assessed and collected on an annual basis. The District may collect assessments directly or utilize the uniform method of collection (Chapter 197.3632, Florida Statutes). Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by County Tax Collector on November 1 and due on or before May 31 of each year. Property owners may prepay a portion or all of the Debt Service Assessments on their property subject to various provisions in the Bond documents.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

### **General Fund**

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

### **Debt Service Fund**

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

## **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)**

#### **Capital Projects Fund**

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure and repairs and maintenance within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

### **Assets, Liabilities and Net Position or Equity**

#### **Restricted Assets**

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

#### **Deposits and Investments**

The government's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

#### **Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

#### **Capital Assets**

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

## **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Assets, Liabilities and Net Position or Equity (Continued)**

#### **Capital Assets (Continued)**

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

No depreciation has been taken in the current fiscal year as the District's infrastructure and other capital assets are under construction.

#### **Unearned Revenue**

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

#### **Long-Term Obligations**

In the basic financial statements, long-term debt and other long-term obligations are reported as liabilities statement of net position. Bond premiums and discounts are deferred and amortized ratably over the life of the Bonds. Bonds payable are reported net of the applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

#### **Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time

#### **Fund Equity/Net Position**

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

## **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Assets, Liabilities and Net Position or Equity**

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

### **Other Disclosures**

#### **Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

## **NOTE 3 – BUDGETARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

## NOTE 4 – DEPOSITS AND INVESTMENTS

### Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

### Investments

The District's investments were held as follows at September 30, 2018:

	Amortized Cost	Credit Risk	Maturities
US Bank Money Market Ct 5	\$ 133,727	N/A	N/A
Total Investments	<u>\$ 133,727</u>		

*Concentration risk* – The District places no limit on the amount the District may invest in any one issuer.

*Credit risk* – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

*Interest rate risk* – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

However, the Bond Indenture limits the type of investments held using unspent proceeds.

*Fair Value Measurement* – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

## NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2018 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Construction in progress	\$ -	\$ 2,163,871	\$ -	\$ 2,163,871
Total capital assets, not being depreciated	-	2,163,871	-	2,163,871
 Governmental activities capital assets	 \$ -	 \$ 2,163,871	 \$ -	 \$ 2,163,871

The infrastructure intended to serve the District has been estimated at a total cost of about \$71,780,000. The infrastructure will include roads, stormwater management, utilities, community facilities, and off-site improvements. A portion of the project costs are to be funded with the proceeds from the issuance of Bonds and the remainder is intended to be funded by the Developer. The remaining project costs will be funded by a combination of Developer contributions or future bond issues. Upon completion, certain assets will be conveyed for ownership and maintenance.

In the prior fiscal period the District entered into an acquisition agreement with the Developer whereby the Developer agrees to fund the actual cost of completing the improvements and the District will reimburse the costs of construction with proceeds from the issuance of Bonds. In connection with the agreement, in the current fiscal year the District acquired improvements from the Developer valued at \$2,163,871 at a cost to the District of \$1,799,045, the District recognized a Developer contribution of \$364,826 on the government wide financial statements.

## NOTE 6 – LONG-TERM LIABILITIES

### Series 2018

On January 26, 2018, the District issued \$2,165,000 of Special Assessment Revenue Bonds, Series 2018, consisting of \$1,090,000 Term Bonds due on May 1, 2038 and \$1,075,000 Term Bonds due on May 1, 2048 with fixed interest rates ranging from 4.7% to 4.8%. The Bonds were issued to repay the developer for financing the construction improvements to the District. Interest is to be paid semiannually on each May 1<sup>st</sup> and November 1<sup>st</sup>. Principal on the Bonds is to be paid serially commencing May 1, 2019 through May 1, 2048.

The Series 2018 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2018.



## NOTE 6 – LONG-TERM LIABILITIES (Continued)

### Long-term Debt Activity

Changes in long-term liabilities for the fiscal year ended September 30, 2018 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Series 2018 Bonds	\$ -	\$ 2,165,000	\$ -	\$ 2,165,000	\$ 35,000
Total	\$ -	\$ 2,165,000	\$ -	\$ 2,165,000	\$ 35,000

At September 30, 2018, the scheduled debt service requirements on the long - term liabilities were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2019	\$ 35,000	\$ 102,830	\$ 137,830
2020	35,000	101,186	136,186
2021	35,000	99,540	134,540
2022	40,000	97,896	137,896
2023	40,000	96,016	136,016
2024-2028	235,000	449,292	684,292
2029-2033	295,000	388,896	683,896
2034-2038	375,000	312,288	687,288
2039-2043	475,000	214,800	689,800
2044-2048	600,000	88,800	688,800
	<u>\$ 2,165,000</u>	<u>\$ 1,951,544</u>	<u>\$ 4,116,544</u>

## NOTE 7 – DEVELOPER TRANSACTIONS AND CONCENTRATION

The Developer has agreed to fund the general operations of the District. In connection with that agreement, Developer contributions to the general fund were \$78,216, which includes a receivable of \$13,431 at September 30, 2018.

The District's activities are dependent on the continued involvement of the Developer, the loss which could have a material adverse effect on the District's operations.

## NOTE 8 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting advisory services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.

## NOTE 9 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations.

**TOHOQUA COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

	Budgeted Amount <u>Original &amp; Final</u>	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Landowner contributions	\$ 98,199	\$ 78,216	\$ (19,983)
Total revenues	<u>98,199</u>	<u>78,216</u>	<u>(19,983)</u>
<b>EXPENDITURES</b>			
Current:			
General government	98,199	84,102	14,097
Total expenditures	<u>98,199</u>	<u>84,102</u>	<u>14,097</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	(5,886)	<u>\$ (5,886)</u>
Fund balance - beginning		<u>10,374</u>	
Fund balance - ending		<u>\$ 4,488</u>	

See notes to required supplementary information

**TOHOQUA COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2018.



# Grau & Associates

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## **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Supervisors  
Tohoqua Community Development District  
Osceola County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Tohoqua Community Development District, Osceola County, Florida ("District") as of and for the fiscal year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 14, 2019.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Bhav & Associates*

June 14, 2019



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE  
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY  
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors  
Tohoqua Community Development District  
Osceola County, Florida

We have examined Tohoqua Community Development District, Osceola County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2018. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2018.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Tohoqua Community Development District, Osceola County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

*Grau & Associates*

June 14, 2019



# Grau & Associates

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## MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL FOR THE STATE OF FLORIDA

To the Board of Supervisors  
Tohoqua Community Development District  
Osceola County, Florida

### Report on the Financial Statements

We have audited the accompanying basic financial statements of Tohoqua Community Development District ("District") as of and for the fiscal year ended September 30, 2018, and have issued our report thereon dated June 14, 2019.

### Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

### Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 14, 2019, should be considered in conjunction with this management letter.

### Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. **Current year findings and recommendations.**
- II. **Status of prior year findings and recommendations.**
- III. **Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Tohoqua Community Development District, Osceola County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Tohoqua Community Development District, Osceola County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements and the courtesies extended to us.

*Grau & Associates*

June 14, 2019

## **REPORT TO MANAGEMENT**

### **I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS**

None

### **II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS**

This is a first year audit.

### **III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

This is a first year audit.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2018.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2018.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2018. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.



## SECTION VI

## Website Compliance Proposal For

### Tohoqua CDD

(<http://www.tohoquacdd.com/>)

Website Accessibility for People with Disabilities as per

Nondiscrimination requirements of Title II of the American Disabilities Act (ADA)

Date	Version#	Comments	Author
May 25, 2018	1.0	Initial version	VB Joshi
June 18, 2018	1.1	Added document conversion cost	VB Joshi Kristen Thornburgh
June 21, 2018	1.2	Added <b>WCAG Standards</b> Compliance	VB Joshi
August 10, 2018	1.3	Added CDD Specific details	VB Joshi
August 13, 2018	1.4	Updated pricing for simple, medium and high complexity CDD websites	As per requirements from Ariel and Valerie
August 28, 2018	2.0	Updated conversion and support costs based on discussed scope	As per meeting with GMSCFL

Presented by: VB Joshi, CEO, VGlobalTech, Orlando, Florida



**Project: ADA and WCAG Website Compliance**

**Service Providers: VGlobalTech LLC, Orlando, Florida, USA**

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## 1.0 Introduction

Every individual must have equal access to information whether it is in person service or online. This is a general agreement and understanding of access.

The Internet has dramatically changed the way state and local governments do business. Today, government agencies routinely make much more information about their programs, activities, and services available to the public by posting it on their websites. As a result, many people can easily access this information seven days a week, 24 hours a day.

Many government services and activities are also provided on websites because the public is able to participate in them at any time of day and without the assistance of government personnel. Many government websites offer a low cost, quick, and convenient way of filing tax returns, paying bills, renewing licenses, signing up for programs, applying for permits or funding, submitting job applications, and performing a wide variety of other activities.

The **Americans with Disabilities Act (ADA)** and, if the government entities receive federal funding, the Rehabilitation Act of 1973 generally require that state and local governments provide qualified individuals with disabilities equal access to their programs, services, or activities unless doing so would fundamentally alter the nature of their programs, services, or activities or would impose an undue burden. One way to help meet these requirements is to ensure that government websites have accessible features for people with disabilities, using the simple steps described in this document. An agency with an inaccessible website may also meet its legal obligations by providing an alternative accessible way for citizens to use the programs or services, such as a staffed telephone information line. These alternatives, however, are unlikely to provide an equal degree of access in terms of hours of operation and the range of options and programs available.

Visit <http://vglobaltech.com/website-compliance/> for more details, do a website compliance check on your website and to download a PDF proposal.

## 1.1 Common Problems and Solutions in Website Accessibility?

### 1.1.1 Problem: Images Without Text Equivalents

#### **Solution: Add a Text Equivalent to Every Image**

Adding a line of simple HTML code to provide text for each image and graphic will enable a user with a vision disability to understand what it is. Add a type of HTML tag, such as an “alt” tag for brief amounts of text or a “longdesc” tag for large amounts, to each image and graphic on your agency’s website.

The words in the tag should be more than a description. They should provide a text equivalent of the image. In other words, the tag should include the same meaningful information that other users obtain by looking at the image. In the example of the mayor’s picture, adding an “alt” tag with the words “Photograph of Mayor Jane Smith” provides a meaningful description.

In some circumstances, longer and more detailed text will be necessary to convey the same meaningful information that other visitors to the website can see. For example, a map showing the locations of neighborhood branches of a city library needs a tag with much more information in text format. In that instance, where the map conveys the locations of several facilities, add a “longdesc” tag that includes a text equivalent description of each location shown on the map – e.g., “City Center Library, 433 N. Main Street, located on North Main Street between 4th Avenue and 5th Avenue.”

### 1.1.2 Problem: Documents Are Not Posted In an Accessible Format

#### **Solution: Post Documents in a Text-Based Format**

Always provide documents in an alternative text-based format, such as HTML or RTF (Rich Text Format), in addition to PDF. Text-based formats are the most compatible with assistive technologies.

### 1.1.3 Problem: Specifying Colors and Font Sizes

#### **Solution: Avoid Dictating Colors and Font Settings**

Websites should be designed so they can be viewed with the color and font sizes set in users’ web browsers and operating systems. Users with low vision must be able to specify the text and background colors as well as the font sizes needed to see webpage content.

#### 1.1.4 Problem: Videos and Other Multimedia Lack Accessible Features

##### **Solution: Include Audio Descriptions and Captions**

Videos need to incorporate features that make them accessible to everyone. Provide audio descriptions of images (including changes in setting, gestures, and other details) to make videos accessible to people who are blind or have low vision. Provide text captions synchronized with the video images to make videos and audio tracks accessible to people who are deaf or hard of hearing.

#### 1.1.5 Web Content Accessibility Guidelines (WCAG)

##### **Understanding the Four Principles of Accessibility**

The guidelines and Success Criteria are organized around the following four principles, which lay the foundation necessary for anyone to access and use Web content. Anyone who wants to use the Web must have content that is:

1. **Perceivable** - Information and user interface components must be presentable to users in ways they can perceive.
  - This means that users must be able to perceive the information being presented (it can't be invisible to all of their senses)
2. **Operable** - User interface components and navigation must be operable.
  - This means that users must be able to operate the interface (the interface cannot require interaction that a user cannot perform)
3. **Understandable** - Information and the operation of user interface must be understandable.
  - This means that users must be able to understand the information as well as the operation of the user interface (the content or operation cannot be beyond their understanding)
4. **Robust** - Content must be robust enough that it can be interpreted reliably by a wide variety of user agents, including assistive technologies.
  - This means that users must be able to access the content as technologies advance (as technologies and user agents evolve, the content should remain accessible)

**If any of these are not true, users with disabilities will not be able to use the Web.**

Under each of the principles are guidelines and Success Criteria that help to address these principles for people with disabilities. There are many general usability guidelines that make content more **usable by all people**, including those with disabilities. However, in WCAG 2.1, we only include those guidelines that address problems particular to people with disabilities. This includes issues that block access or interfere with access to the Web more severely for people with disabilities.

See reference section at the end of this document for more information and websites for ADA, Usability and other important compliance issues and solutions.

**VGlobalTech development and business management team shall study these compliance guidelines and with our technical capabilities apply these to make your website accessible, compatible and fully functional for all people, including those with disabilities.**

## 2.0 Pricing

### Website Complexity: **Small Level Websites**

**VGlobalTech team shall complete the following critical tasks for client website. All costs below are per website / CDD:**

#### 2.1 One time (website conversion and compliance cost):

	Task	Estimated Cost
1.	Perform ADA Website Compliance Check for current website – All webpages on the website. Create a project plan, code review, html updates, plugins / security updates (wordpress, joomla, etc CMS websites)	\$500
2.	Cross-Device Check (Website needs to appear as per ADA standards on Mobile Phones, Tablets, Desktops etc). Braille Readers, Other assistance technology compatibility	\$100
3.	ADA Standards application (as per Section 1 above). ADA.gov, <b>Web Content Accessibility Guidelines (WCAG)</b>	\$700
4.	PDF Documents conversion (to Text, HTML etc) as needed for ADA Compliance / Reader Compliance	\$300
5.	Create a webpage showing websites ADA Compliance efforts	\$100
6.	Create customized footer with VGlobalTech's ADA Compliance Seal (valid for 1 year only)	\$50
	<b>Total (one time compliance / conversion cost)</b>	<b>\$1750 / one time</b>



**2.2 ADA Compliance Yearly Maintenance and Upgrade starting after initial conversion is completed (Optional Maintenance – It is critical to maintain compliance as websites get updated):**

**VGlobalTech team shall complete the following critical tasks for client website. All costs below are per website / CDD:**

	<b>Task</b>	<b>Cost</b>
1.	Perform ADA Website Compliance Check for current website – All new webpages on the website	\$200
2.	Cross-Device Check (Website needs to appear as per ADA standards on Mobile Phones, Tablets, Desktops etc)	\$75
3.	Update footer with VGlobalTech’s ADA Compliance Seal (extended for current year)	\$75
4.	Support (upto 5 hr / month) for the year including updates to newly added pages, upgrade to new standards (if any). Posting new documents, minutes, agendas etc to the websites as needed – Worry Free Monthly Maintenance.	\$600
5.	PDF Documents conversion (to Text, HTML etc) as needed for ADA Compliance / Reader Compliance	\$300
	<b>Annual Maintenance (starts after initial compliance engagement quoted above is complete)</b>	<b>\$1250 / year</b> (can be broken up into smaller monthly bills)

***This proposal includes following points, stipulations terms and conditions:***

\*(1) conference call or in person meetings per month with client to review metrics, results and monthly recaps *\*unless otherwise noted*

\* email and phone communication

\*Anything out of the scope of work in the above proposal will be addressed and client will be immediately notified. After notification of additional work, a subsequent quote will be provided to cover that work.

\*Client is responsible to adhering to timelines as far as information required to complete the task is concerned. If timelines are not adhered to and exceed 15 business days past the current marketing months, last day, all work will end. A new month with new allocated costs will be presented for future work to commence. No refunds and owed work will be due unless otherwise agreed upon. **An Invoice will be provided once signature approval of this project proposal. Payments will be made to VGLOBALTECH**

\*Client is responsible for verifying quality of work, providing feedback, verifying that compliance has been met as required. VGlobalTech team shall not be responsible for any legal ramifications arising from work not done as per external agencies / organizations / associations needs if proper feedback is not provided by the customer. VGlobalTech's work will be in best faith but cannot guarantee all compliance / legal needs since we are not the SME's in the compliance area. VGlobalTech shall not be liable for any legal ramifications arising from compliance issues.

Refund Policy: The client may halt work and request for a refund within seven days of the date of signing this services agreement by mailing a signed letter to the main address listed on [www.VGlobalTech.com](http://www.VGlobalTech.com) website. If client requests a refund within seven days of the date of signing their agreement they shall be liable to pay for all work completed and will be refunded the remaining balance of the initial payment if billable work has not exceeded a charge that would be greater than client's initial payment. If client requests a refund after the seven days from the date of the signing of the agreement client is liable to pay for all work completed plus an additional 25% of any remaining balance that may still be due. Once line item projects are complete no refunds will be issued. Confidentiality: All information between client and service provider inclusive of technical and business information relating to proprietary ideas, patentable ideas and/or trade secrets, existing and/or contemplated products and services, research and development, production, costs, profit and margin information, finances and financial projections, customers, clients, marketing, and current or future business plans and models, regardless of whether such information is designated as "Confidential Information" at the time of its disclosure and will be treated as such and with absolute confidentiality and will not be shared or used, which will be maintained at all times. The client is not allowed to disclose their price with any third parties. Doing so is in breach of this agreement. All information development will be shared and proprietary information and property between client and service providers.

### 3.0 Proposal Acceptance:

To accept these project, associated costs and conditions as listed above please sign and date below.

***The VGlobalTech proposed solution and terms have been accepted by the customer and the VGlobalTech team can proceed with the project. All payments shall be made according to this agreement.***

**Select Proper Option Below, Sign and Date, Return to [contact@vglobaltech.com](mailto:contact@vglobaltech.com):**

---

☐ **Section 2.1: One time (website conversion and compliance cost):**

☐ **Section 2.1: One time (website conversion and compliance cost)**

+

***Section 2.2 ADA Compliance Yearly Maintenance and Upgrade starting after initial conversion is completed (Optional Maintenance – It is critical to maintain compliance as websites get updated):***

---

For Customer

Date

VB Joshi

---

For VGlobalTech

Date

## References:

### **ADA Best Practices Tool Kit for State and Local Governments:**

<https://www.ada.gov/pcatoolkit/chap5toolkit.htm>

### **U.S. Department of Justice, Civil Rights Division, *Disability Rights Section***

<https://www.ada.gov/websites2.htm>

**Web design Standards:** <https://www.w3schools.com/>

**Web Content Accessibility Guidelines (WCAG)** <https://www.w3.org/TR/WCAG21/>

### **VGlobalTech Web Content Accessibility Implementation and Checkpoints:**

<http://vglobaltech.com/website-compliance/>



## SECTION VII



April 9, 2019

Alan Scheerer  
Orlando, FL

## TOHOQUA – (2) ADDITIONAL PONDS

### Basic Maintenance Scope

#### Scope 1 (Mowing)

40 Cycles, all turf grass shall be mowed no less than once per week during heavy growing season May 15th – Oct. 15th and every other week, Oct. 15th – May 15th.

#### Scope 2 (Edging, Weed Eating & Blowing)

40 Cycles, edging and trimming of all walks and other paved areas included in contract shall be performed on a weekly basis May 15th – Oct. 15th and every other week, Oct. 15th – May 15th.

### MAINTENANCE COSTS

General Services (40) times per year.

**\$8,400.00 annually or \$700.00 per month**

Please contact me or John Gordon with any questions or if you need additional information.

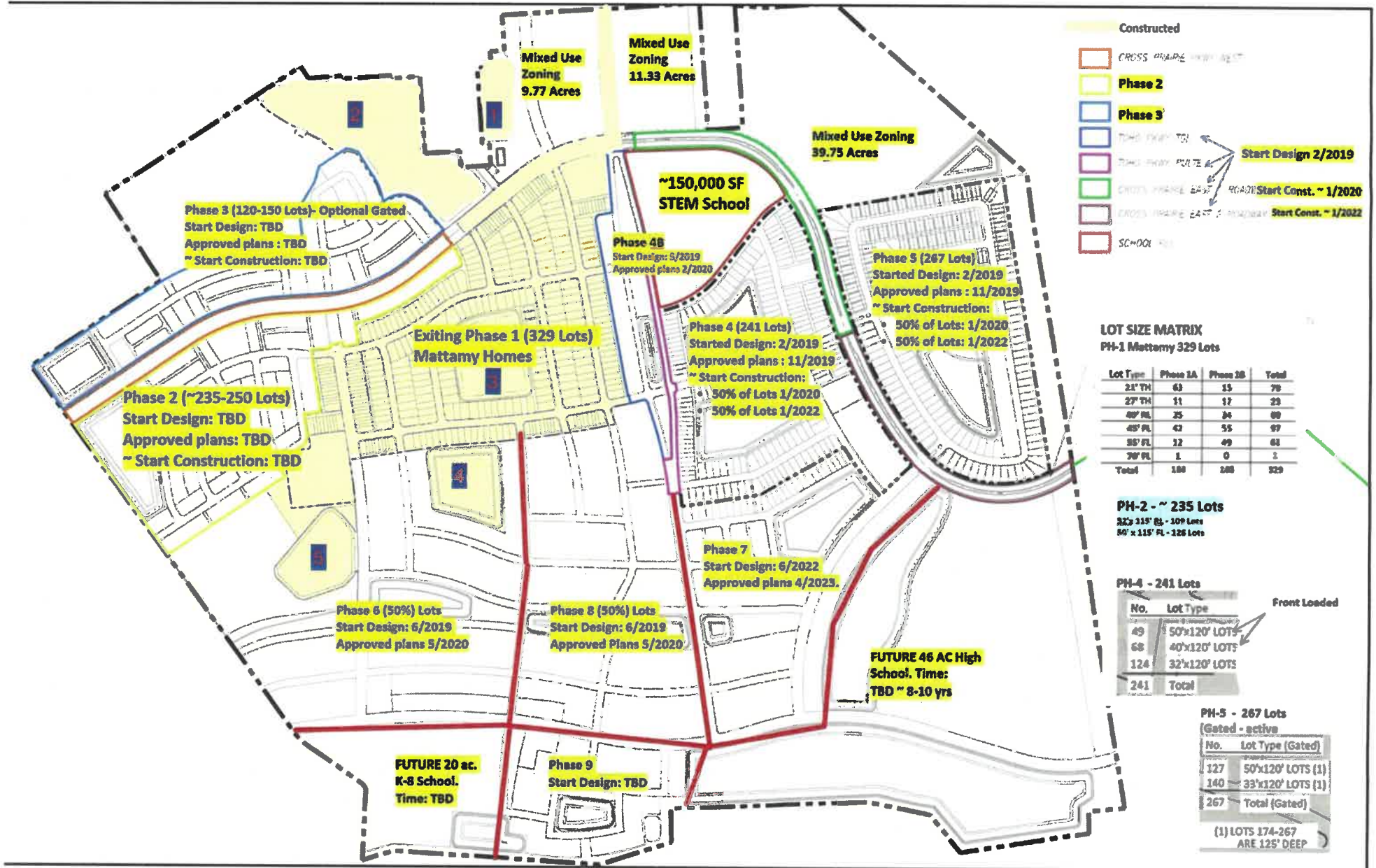
Sincerely,

Kevin J. Rogers  
Director of Maintenance & Estimating  
[Kevin@earthtecflorida.com](mailto:Kevin@earthtecflorida.com)

APPROVED \_\_\_\_\_

DATE \_\_\_\_\_





SITE MAP

Tohoqua Master Phasing Plan - April 2019

constructed



## SECTION VIII



*This item will be provided under  
separate cover*

## SECTION IX

# SECTION C

# SECTION 1

**Tohoqua**  
**Community Development District**

Summary of Checks

May 29, 2018 to July 29, 2019

Bank	Date	Check No.'s	Amount	
General Fund	5/31/19	62	\$	8,179.07
	6/6/19	63-64	\$	9,835.00
	6/20/19	65-68	\$	9,172.29
	7/11/19	69-72	\$	18,153.45
	7/18/19	73	\$	748.01
	7/24/19	74	\$	270.81
	7/25/19	75	\$	48.95
			\$	46,407.58
			\$	46,407.58

AP300R

\*\*\* CHECK DATES 05/29/2019 - 07/29/2019 \*\*\*

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

RUN 7/30/19

PAGE 1

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
5/31/19	00015	5/31/19 05312019	201905 300-20700-10100	RIMBR INCORRECT PAYEE CHK	*	8,179.07	
				MATTAMY HOMES ORLANDO, LLC			8,179.07 000062
6/06/19	00009	5/31/19 177721	201905 320-53800-46300	3 PONDS MAINT MAY19	*	1,015.00	
				APPLIED AQUATIC MANAGEMENT, INC.			1,015.00 000063
6/06/19	00008	6/01/19 1310	201906 320-53800-46200	PH1 LANDSCAPE MAINT JUN19	*	5,410.00	
		6/01/19 1311	201906 320-53800-46200	CPP LANDSCAPE MAINT JUN19	*	3,410.00	
				EARTH TEC			8,820.00 000064
6/20/19	00002	6/01/19 31	201906 310-51300-34000	MANAGEMENT FEE JUN19	*	3,004.17	
		6/01/19 31	201906 310-51300-35100	INFO TECH JUN19	*	100.00	
		6/01/19 31	201906 310-51300-31300	DISSEMINATION JUN19	*	416.67	
		6/01/19 31	201906 310-51300-51000	OFFICE SUPPLIES	*	20.24	
		6/01/19 31	201906 310-51300-42000	POSTAGE	*	2.80	
		6/01/19 31	201906 310-51300-42500	COPIES	*	35.85	
		6/01/19 31	201906 310-51300-41000	TELEPHONE	*	13.46	
		6/01/19 32	201906 320-53800-12000	FIELD MANAGEMENT JUN19	*	1,666.67	
				GOVERNMENTAL MANAGEMENT SERVICES			5,259.86 000065
6/20/19	00016	6/03/19 18357	201906 310-51300-32200	AUDIT FYE 9/30/18	*	3,200.00	
				GRAU & ASSOCIATES			3,200.00 000066
6/20/19	00014	6/12/19 2357644-	201905 320-53800-43100	1700 TOHOQUA BLVD V/L	*	527.25	
		6/12/19 2357644-	201905 320-53800-43000	16501 TOHOQUA BLVD ENT	*	10.11	
				KISSIMMEE UTILITY AUTHORITY			537.36 000067
6/20/19	00012	6/12/19 54105MAY	201905 320-53800-43200	1700 BLOCK ODD THQ BLVD	*	133.23	
		6/12/19 54143MAY	201905 320-53800-43200	1600 BLOCK EVEN BREEZE	*	41.84	
				ST. CLOUD UTILITIES			175.07 000068
				TQUA TOHOQUA CDD KOSTAC			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
7/11/19	00009	6/30/19 178400	201906 320-53800-46300		*	1,015.00	
		3 PONDS MAINT JUN19		APPLIED AQUATIC MANAGEMENT, INC.			1,015.00 000069
7/11/19	00008	7/01/19 1332	201907 320-53800-46200		*	5,410.00	
		PH1 LANDSCAPE MAINT JUN19					
		7/01/19 1333	201907 320-53800-46200		*	3,410.00	
		CPP LANDSCAPE MAINT JUL19					
				EARTH TEC			8,820.00 000070
7/11/19	00002	7/01/19 33	201907 310-51300-34000		*	3,004.17	
		MANAGEMENT FEE JUL19					
		7/01/19 33	201907 310-51300-35100		*	100.00	
		INFO TECH JUL19					
		7/01/19 33	201907 310-51300-31300		*	416.67	
		DISSEMINATION JUL19					
		7/01/19 33	201907 310-51300-51000		*	20.21	
		OFFICE SUPPLIES					
		7/01/19 33	201907 310-51300-42000		*	3.50	
		POSTAGE					
		7/01/19 33	201907 310-51300-42500		*	30.60	
		COPIES					
		7/01/19 33	201907 310-51300-41000		*	13.08	
		TELEPHONE					
		7/01/19 34	201907 320-53800-12000		*	1,666.67	
		FILED MANAGEMENT JUL19					
				GOVERNMENTAL MANAGEMENT SERVICES			5,254.90 000071
7/11/19	00004	6/19/19 86350	201905 310-51300-31500		*	3,063.55	
		AMENITY/MTG/AGGREMENT					
				LATHAM, SHUKER, EDEN & BEAUDINE,LLP			3,063.55 000072
7/18/19	00014	7/12/19 2357644-	201906 320-53800-43100		*	733.23	
		1700 TOHOQUA BLVD V/L					
		7/12/19 2357644-	201906 320-53800-43000		*	14.78	
		16501 TOHOQUA BLVD SIGN					
				KISSIMMEE UTILITY AUTHORITY			748.01 000073
7/24/19	00012	7/17/19 54105-JU	201906 320-53800-43200		*	61.52	
		1700 BLOCK ODD TGQ BLVD					
		7/17/19 54143-JU	201906 320-53800-43200		*	105.66	
		1600 BLOCK EVEN BREEZEWD					
		7/17/19 54144-JU	201906 320-53800-43200		*	103.63	
		1800 BLOCK EVEN CROSS					
				ST. CLOUD UTILITIES			270.81 000074
				TQUA TOHOQUA CDD KCOSTAC			

AP300R

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 7/30/19  
\*\*\* CHECK DATES 05/29/2019 - 07/29/2019 \*\*\* TOHOQUA - GENERAL FUND  
BANK A GENERAL FUND

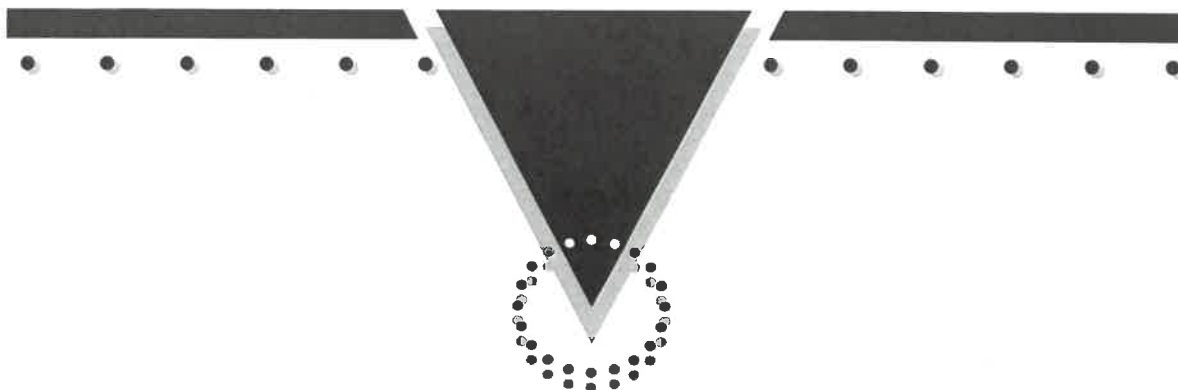
PAGE 3

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
7/25/19	00006	3/31/19 17-188(1	201902 310-51300-31100	POULOS & BENNETT, LLC	*	48.95	
							48.95 000075
TOTAL FOR BANK A						46,407.58	
TOTAL FOR REGISTER						46,407.58	

TQUA TOHOQUA CDD KCOSTAC



## SECTION 2



**TOHOQUA**  
**Community Development District**

**Unaudited Financial Reporting**

**June 30, 2019**



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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**  
**June 30, 2019**

	General Fund	Debt Service Fund	Capital Projects Fund	Totals
<b><u>ASSETS:</u></b>				
CASH	\$59,932	---	---	\$59,932
<b><u>INVESTMENTS</u></b>				
SERIES 2018				
RESERVE	---	\$69,039	---	\$69,039
REVENUE	---	\$61,101	---	\$61,101
CAPITAL INTEREST	---	\$2	---	\$2
CONSTRUCTION	---	---	\$13,363	\$13,363
PREPAID EXPENSES	\$1,549	---	---	\$1,549
<b>TOTAL ASSETS</b>	<b><u>\$61,481</u></b>	<b><u>\$130,142</u></b>	<b><u>\$13,363</u></b>	<b><u>\$204,987</u></b>
<b><u>LIABILITIES:</u></b>				
ACCOUNTS PAYABLE	\$5,146	---	---	\$5,146
<b><u>FUND EQUITY:</u></b>				
FUND BALANCES:				
RESTRICTED FOR DEBT SERVICE	---	\$130,142	---	\$130,142
RESTRICTED FOR CAPITAL PROJECTS	---	---	\$13,363	\$13,363
UNASSIGNED	\$56,335	---	---	\$56,335
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b><u>\$61,481</u></b>	<b><u>\$130,142</u></b>	<b><u>\$13,363</u></b>	<b><u>\$204,987</u></b>

# Tohoqua

## COMMUNITY DEVELOPMENT DISTRICT

### GENERAL FUND

#### Statement of Revenues & Expenditures

For The Period Ending June 30, 2019

	AMENDED BUDGET	PRORATED BUDGET THRU 06/30/19	ACTUAL THRU 06/30/19	VARIANCE
<b><u>REVENUES:</u></b>				
DEVELOPER CONTRIBUTIONS	\$686,237	\$514,678	\$5,000	(\$509,678)
ASSESSMENTS - TAX COLLECTOR	\$72,546	\$72,546	\$72,573	\$27
ASSESSMENTS - DIRECT (PLATTED)	\$87,298	\$87,298	\$87,298	\$0
ASSESSMENTS - DIRECT (UNPLATTED)	\$106,132	\$106,132	\$53,066	(\$53,066)
<b>TOTAL REVENUES</b>	<b>\$952,213</b>	<b>\$780,654</b>	<b>\$217,937</b>	<b>(\$562,717)</b>
<b><u>EXPENDITURES:</u></b>				
<b><u>ADMINISTRATIVE:</u></b>				
SUPERVISOR FEES	\$9,600	\$7,200	\$1,600	\$5,600
FICA EXPENSE	\$734	\$551	\$122	\$428
ENGINEERING	\$12,000	\$9,000	\$239	\$8,761
ATTORNEY	\$25,000	\$18,750	\$6,661	\$12,089
ANNUAL AUDIT	\$2,500	\$2,500	\$3,200	(\$700)
ASSESSMENT ADMINISTRATION	\$5,000	\$5,000	\$2,500	\$2,500
ARBITRAGE	\$600	\$450	\$0	\$450
DISSEMINATION AGENT	\$5,000	\$3,750	\$3,750	(\$0)
TRUSTEE FEES	\$3,717	\$2,788	\$2,168	\$619
MANAGEMENT FEES	\$36,050	\$27,038	\$27,038	(\$0)
INFORMATION TECHNOLOGY	\$1,200	\$900	\$900	\$0
TELEPHONE	\$300	\$225	\$33	\$193
POSTAGE	\$1,000	\$750	\$45	\$705
INSURANCE	\$5,500	\$5,500	\$5,000	\$500
PRINTING & BINDING	\$1,000	\$750	\$191	\$559
LEGAL ADVERTISING	\$5,000	\$3,750	\$0	\$3,750
OTHER CURRENT CHARGES	\$1,000	\$750	\$352	\$398
OFFICE SUPPLIES	\$625	\$469	\$82	\$387
DUES, LICENSE & SUBSCRIPTIONS	\$175	\$175	\$175	\$0
<b>TOTAL ADMINISTRATIVE EXPENDITURES</b>	<b>\$116,001</b>	<b>\$90,295</b>	<b>\$54,056</b>	<b>\$36,239</b>
<b><u>OPERATIONS &amp; MAINTENANCE</u></b>				
<b>CONTRACT SERVICES</b>				
FIELD MANAGEMENT	\$20,000	\$15,000	\$15,000	(\$0)
AMENITIES MANAGEMENT	\$75,000	\$56,250	\$0	\$56,250
LANDSCAPE MAINTENANCE	\$350,000	\$262,500	\$79,380	\$183,120
LAKE MAINTENANCE	\$10,000	\$7,500	\$7,105	\$395
WETLAND MAINTENANCE	\$5,000	\$3,750	\$0	\$3,750
WETLAND MITIGATION REPORTING	\$6,000	\$4,500	\$0	\$4,500
POOL MAINTENANCE	\$12,500	\$9,375	\$0	\$9,375
PEST CONTROL	\$600	\$450	\$0	\$450
JANITORIAL SERVICES	\$12,500	\$9,375	\$0	\$9,375

**Tohoqua**  
**COMMUNITY DEVELOPMENT DISTRICT**

**GENERAL FUND**  
**Statement of Revenues & Expenditures**  
For The Period Ending June 30, 2019

	AMENDED BUDGET	PRORATED BUDGET THRU 06/30/19	ACTUAL THRU 06/30/19	VARIANCE
<b>REPAIRS &amp; MAINTENANCE</b>				
LANDSCAPE REPLACEMENT	\$25,000	\$18,750	\$0	\$18,750
IRRIGATION REPAIRS	\$2,000	\$1,500	\$0	\$1,500
GENERAL REPAIRS & MAINTENANCE	\$1,000	\$750	\$0	\$750
OPERATING SUPPLIES	\$1,000	\$750	\$0	\$750
ROAD & SIDEWALK MAINTENANCE	\$1,500	\$1,125	\$0	\$1,125
SIGNAGE	\$250	\$188	\$0	\$188
WALLS - REPAIR/CLEANING	\$1,500	\$1,125	\$0	\$1,125
FENCING	\$250	\$188	\$0	\$188
<b>UTILITIES</b>				
POOL - ELECTRIC	\$15,000	\$11,250	\$0	\$11,250
POOL - WATER	\$600	\$450	\$0	\$450
ELECTRIC	\$10,000	\$7,500	\$413	\$7,087
WATER & SEWER	\$57,500	\$43,125	\$2,797	\$40,328
STREETLIGHTS	\$75,000	\$56,250	\$7,339	\$48,911
GAS	\$6,000	\$4,500	\$0	\$4,500
<b>AMENITIES</b>				
PROPERTY INSURANCE	\$20,000	\$20,000	\$0	\$20,000
POOL ATTENDANTS	\$12,500	\$9,375	\$0	\$9,375
POOL REPAIRS & MAINTENANCE	\$9,000	\$6,750	\$0	\$6,750
POOL PERMITS	\$750	\$563	\$0	\$563
TRASH COLLECTION	\$6,000	\$4,500	\$0	\$4,500
TELEPHONE	\$1,250	\$938	\$0	\$938
CABLE/INTERNET	\$3,750	\$2,813	\$0	\$2,813
ACCESS CARDS	\$1,250	\$938	\$0	\$938
SECURITY/ALARMS/REPAIRS	\$17,500	\$13,125	\$0	\$13,125
SREPAIRS & MAINTENANCE	\$17,500	\$13,125	\$0	\$13,125
OFFICE SUPPLIES	\$2,500	\$1,875	\$0	\$1,875
ACTIVITIES	\$12,500	\$9,375	\$0	\$9,375
TERMITE BOND	\$750	\$563	\$0	\$563
HOLIDAY DÉCOR	\$2,500	\$1,875	\$0	\$1,875
<b>OTHER</b>				
CONTINGENCY	\$25,000	\$18,750	\$0	\$18,750
CAPITAL RESERVE	\$15,262	\$0	\$0	\$0
<b>TOTAL OPERATIONS &amp; MAINTENANCE EXPENDITURES</b>	<b>\$836,212</b>	<b>\$620,713</b>	<b>\$112,034</b>	<b>\$508,679</b>
<b>TOTAL EXPENDITURES</b>	<b>\$952,213</b>	<b>\$711,007</b>	<b>\$166,090</b>	<b>\$544,917</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>		<b>\$51,847</b>	
<b>FUND BALANCE - Beginning</b>	<b>\$0</b>		<b>\$4,488</b>	
<b>FUND BALANCE - Ending</b>	<b>\$0</b>		<b>\$56,335</b>	

# Tohoqua

## COMMUNITY DEVELOPMENT DISTRICT

### DEBT SERVICE

#### Statement of Revenues & Expenditures

For The Period Ending June 30, 2019

#### REVENUES:

	ADOPTED BUDGET	PRORATED BUDGET THRU 06/30/19	ACTUAL THRU 06/30/19	VARIANCE
ASSESSMENTS - TAX COLLECTOR	\$62,370	\$62,370	\$62,492	\$122
ASSESSMENTS - DIRECT	\$75,088	\$75,088	\$84,808	\$9,720
INTEREST	\$0	\$0	\$278	\$278
<b>TOTAL REVENUES</b>	<b>\$137,458</b>	<b>\$137,458</b>	<b>\$147,579</b>	<b>\$10,121</b>

#### EXPENDITURES:

##### Series 2016

INTEREST - 11/01	\$51,415	\$51,415	\$51,415	\$0
PRINCIPAL - 05/01	\$35,000	\$35,000	\$35,000	\$0
INTEREST - 05/01	\$51,415	\$51,415	\$51,415	\$0
TRANSFER OUT	\$0	\$0	\$243	(\$243)
<b>TOTAL EXPENDITURES</b>	<b>\$137,830</b>	<b>\$137,830</b>	<b>\$138,073</b>	<b>(\$243)</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(\$372)</b>		<b>\$9,506</b>	
<b>FUND BALANCE - Beginning</b>	<b>\$51,536</b>		<b>\$120,636</b>	
<b>FUND BALANCE - Ending</b>	<b>\$51,164</b>		<b>\$130,142</b>	

# Tohoqua

## COMMUNITY DEVELOPMENT DISTRICT

### CAPITAL PROJECT FUND

#### Statement of Revenues & Expenditures

For The Period Ending June 30, 2019

#### REVENUES:

	ADOPTED BUDGET	PRORATED BUDGET THRU 06/30/19	ACTUAL THRU 06/30/19	VARIANCE
INTEREST	\$0	\$0	\$30	\$30
TRANSFER IN	\$0	\$0	\$243	\$243
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$272</b>	<b>\$272</b>

#### EXPENDITURES:

##### Series 2016

CAPITAL OUTLAY	\$0	\$0	\$0	\$0
CAPITAL OUTLAY - COSTS OF ISSUANCE	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>		<b>\$272</b>	
<b>FUND BALANCE - Beginning</b>	<b>\$0</b>		<b>\$13,091</b>	
<b>FUND BALANCE - Ending</b>	<b>\$0</b>		<b>\$13,363</b>	



**Tohoqua  
COMMUNITY DEVELOPMENT DISTRICT**

**REVENUES:**

	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	TOTAL
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
<b>TOTAL REVENUES</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$116,210</b>	<b>\$43,660</b>	<b>\$0</b>	<b>\$53,066</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$217,937</b>

**EXPENDITURES:**

**ADMINISTRATIVE:**

SUPERVISOR FEES	\$200	\$400	\$0	\$0	\$0	\$0	\$0	\$400	\$600	\$0	\$0	\$0	\$1,600
FICA EXPENSE	\$15	\$31	\$0	\$0	\$0	\$0	\$0	\$31	\$46	\$0	\$0	\$0	\$122
ENGINEERING	\$95	\$95	\$0	\$0	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$239
ATTORNEY	\$735	\$1,624	\$0	\$0	\$0	\$612	\$627	\$3,064	\$0	\$0	\$0	\$0	\$6,661
ANNUAL AUDIT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,200	\$0	\$0	\$0	\$3,200
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	\$417	\$417	\$0	\$0	\$0	\$3,750
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	\$3,004	\$3,004	\$0	\$0	\$0	\$27,038
INFORMATION TECHNOLOGY	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$0	\$0	\$0	\$900
TELEPHONE	\$0	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$13	\$0	\$0	\$0	\$33
POSTAGE	\$3	\$2	\$11	\$1	\$3	\$2	\$19	\$2	\$3	\$0	\$0	\$0	\$45
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	\$47	\$36	\$0	\$0	\$0	\$191
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	\$20	\$0	\$0	\$0	\$82
DUES, LICENSE & SUBSCRIPTIONS	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
<b>TOTAL ADMINISTRATIVE EXPENDITURES</b>	<b>\$12,302</b>	<b>\$5,751</b>	<b>\$3,606</b>	<b>\$3,820</b>	<b>\$3,599</b>	<b>\$6,303</b>	<b>\$4,172</b>	<b>\$7,064</b>	<b>\$7,439</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$54,056</b>

**OPERATIONS & MAINTENANCE**

**CONTRACT SERVICES**

FIELD MANAGEMENT	\$1,667	\$1,667	\$1,667	\$1,667	\$1,667	\$1,667	\$1,667	\$1,667	\$1,667	\$0	\$0	\$0	\$15,000
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	\$8,820	\$8,820	\$0	\$0	\$0	\$79,380
LAKE MAINTENANCE	\$0	\$0	\$1,015	\$1,015	\$1,015	\$1,015	\$1,015	\$1,015	\$1,015	\$0	\$0	\$0	\$7,105
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
<b>REPAIRS &amp; MAINTENANCE</b>													
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
<b>UTILITIES</b>													
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	\$28	\$15	\$0	\$0	\$0	\$413
WATER & SEWER	\$0	\$0	\$0	\$0	\$388	\$936	\$1,027	\$175	\$271	\$0	\$0	\$0	\$2,797
STREETLIGHTS	\$0	\$0	\$0	\$0	\$0	\$5,235	\$0	\$1,370	\$733	\$0	\$0	\$0	\$7,339
GAS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>AMENITIES</b>													
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
<b>OTHER</b>													
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
<b>TOTAL OPERATIONS &amp; MAINTENANCE EXPENDITURES</b>	<b>\$10,487</b>	<b>\$10,487</b>	<b>\$11,502</b>	<b>\$11,502</b>	<b>\$11,890</b>	<b>\$18,044</b>	<b>\$12,529</b>	<b>\$13,075</b>	<b>\$12,520</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$112,034</b>
<b>TOTAL EXPENDITURES</b>	<b>\$22,789</b>	<b>\$16,238</b>	<b>\$15,107</b>	<b>\$15,322</b>	<b>\$15,489</b>	<b>\$24,347</b>	<b>\$16,701</b>	<b>\$20,139</b>	<b>\$19,960</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$166,090</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$5,000</b>	<b>(\$16,238)</b>	<b>\$101,103</b>	<b>\$28,339</b>	<b>(\$15,489)</b>	<b>\$28,720</b>	<b>(\$16,701)</b>	<b>(\$20,139)</b>	<b>(\$19,960)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$51,847</b>

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

<b>SERIES 2018, SPECIAL ASSESSMENT REVENUE BONDS</b>		
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
LESS: PRINCIPAL PAYMENT - 05/01/19		(\$35,000)
<b>CURRENT BONDS OUTSTANDING</b>		<b>\$2,130,000</b>

**Tohoqua  
COMMUNITY DEVELOPMENT DISTRICT**

**Special Assessment Revenue Bonds, Series 2018**

Date	Requisition #	Contractor	Description	Requisition
<b>Fiscal Year 2018</b>				
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
<b>TOTAL</b>				<b>\$ 1,799,045.21</b>
<b>Fiscal Year 2018</b>				
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
<b>TOTAL</b>				<b>\$ 13,297.87</b>
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				<b>\$ 13,090.88</b>
<b>Fiscal Year 2019</b>				
<b>TOTAL</b>				<b>\$ -</b>
<b>Fiscal Year 2019</b>				
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
5/1/19		Interest		\$ 3.29
6/1/19		Interest		\$ 3.40
<b>TOTAL</b>				<b>\$ 272.44</b>
Project (Construction) Fund at 09/30/18				\$ 13,090.88
Interest Earned thru 06/30/19				\$ 272.44
Requisitions Paid thru 06/30/19				\$ -
Remaining Project (Construction) Fund				<b>\$ 13,363.32</b>



## SECTION 3

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

The Board of Supervisors of the *Tohoqua Community Development District* will hold their regularly scheduled public meetings for **Fiscal Year 2020** at **9:00 am at the West Osceola Branch Library, 305 Campus Street, Kissimmee, FL 34747**, on the first Wednesday of each month as follows:

**October 2, 2019**

**November 6, 2019**

**December 4, 2019**

**January 1, 2020 – This is a National Holiday, Consider Rescheduling**

**February 5, 2020**

**March 4, 2020**

**April 1, 2020**

**May 6, 2020**

**June 3, 2020**

**July 1, 2020**

**August 5, 2020**

**September 2, 2020**

The meetings are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. A copy of the agenda for a particular meeting may be obtained from the District Manager at 135 W. Central Blvd., Suite 320, Orlando, FL 32801.

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

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

Each person who decides to appeal any action taken at these meetings is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

George S. Flint  
District Manager

## SECTION 4



## **INSTRUCTIONS**

At the Board meeting, when the landowners' election is announced, instructions on how landowners may participate in the election, along with a sample proxy, shall be provided.

At a landowners' meeting, landowners shall organize by electing a Chair who shall conduct the meeting. The Chair may be any person present at the meeting. If the Chair is a landowner or proxy holder of a landowner, he or she may nominate candidates and make and second motions.

Nominations are made from the floor.

After all nominations are made, a ballot is distributed and votes are cast

Each landowner is entitled to one vote for each acre he owns or portion of an acre.

## **SAMPLE AGENDA**

1. Determination of Number of Voting Units Represented
2. Call to Order
3. Election of a Chairman for the Purpose of Conducting the Landowners' Meeting
4. Nominations for the Position of Supervisor
5. Casting of Ballots
6. Ballot Tabulation
7. Landowners Questions and Comments
8. Adjournment

**LANDOWNER PROXY**  
**LANDOWNERS MEETING – November 5, 2019**  
**TOHOQUA COMMUNITY DEVELOPMENT DISTRICT**  
**OSCEOLA COUNTY, FLORIDA**

NOW ALL MEN BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints:

\_\_\_\_\_  
Proxy Holder

for and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of the **Tohoqua Community Development District** to be held at the **West Osceola Branch Library, 305 Campus Street, Kissimmee, Florida 34747 on November 5, 2019 at 9:00 AM**, and at any continuances or adjournments thereof, according to the number of acres of unplatted land and/or platted lots owned by the undersigned landowner which the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing which may be considered at said meeting including, but not limited to, the election of members of the Board of Supervisors. Said Proxy Holder may vote in accordance with their discretion on all matters not known or determined at the time of solicitation of this proxy, which may legally be considered at said meeting.

Any proxy heretofore given by the undersigned for said meeting is hereby revoked. This proxy is to continue in full force and effect from the date hereof until the conclusion of the annual meeting and any adjournment or adjournments thereof, but may be revoked at any time by written notice of such revocation presented at the annual meeting prior to the Proxy Holder exercising the voting rights conferred herein.

\_\_\_\_\_  
Printed Name of Landowner  
(or, if applicable, unauthorized representative of Landowner)

\_\_\_\_\_  
Signature of Landowner or Landowner Representative

\_\_\_\_\_  
Date

<u><b>Parcel Description</b></u>	<u><b>Acreage</b></u>	<u><b>Authorized Votes*</b></u>
_____	_____	_____

[Legal Description on Following Pages]

**Total Number of Authorized Votes:**

\*Pursuant to section 190.006(2)(b), Florida Statutes (2008), a fraction of an acre is treated as one (1) acre entitling the landowner to one vote with respect thereto.

**Please note that a particular real property is entitled to only one vote for each eligible acre of land or fraction thereof; two (2) or more persons who own real property in common that is one acre or less are together entitled to one vote for that real property. If the fee simple landowner is not an individual, and is instead a corporation, limited liability company, limited partnership or other entity, evidence that the individual signing on behalf of the entity has the authority to do so should be attached hereto. (e.g., bylaws, corporate resolution, etc.) If more than one parcel, each must be listed or described.**