

*Tohoqua
Community Development District*

Agenda

November 7, 2018

AGENDA

Tohoqua

Community Development District

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

October 31, 2018

**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, November 7, 2018 at 9:00 AM at the West Osceola Branch Library, 305 Campus Street, Kissimmee, Florida**. Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Organizational Matters
 - A. Acceptance of Resignation from Kaitlyn Noyes
 - B. Appointment of Individual to Fulfill the Board Vacancy with a Term Ending November 2019
 - C. Administration of Oath to Newly Appointed Supervisor
 - D. Consideration of Resolution 2019-01 Electing Assistant Secretary
4. Approval of Minutes of the October 3, 2018 Board of Supervisors Meeting and Acceptance of Minutes of the October 3, 2018 Audit Committee Meeting
5. Designation of District Records Office
6. Consideration of Agreement with Grau & Associates to Provide Auditing Services for Fiscal Year 2018
7. Consideration of Resolution 2019-02 Amending Resolutions 2018-13 and 2018-14; Amending the Fiscal Year 2019 Budget; Amending, Reimposing, and Certifying the Assessment Roll; Authorizing the Filing of Revised Notices to the Osceola County Tax Collector and Revision of District Invoices
8. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Balance Sheet and Income Statement
 - ii. Consideration of Funding Request #1
9. Other Business
10. Supervisors Requests
11. Adjournment

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

The third order of business is Organizational Matters. Section A is the acceptance of resignation from Kaitlyn Noyes. A copy of her resignation letter is enclosed for your review. Section B is the discussion of an individual to fulfill the Board vacancy with a term ending November 2019. Section

C is the Administration of Oath to the newly appointed Officer. Section D is the consideration of Resolution 2019-01 electing an assistant secretary. A copy of the Resolution is enclosed for your review.

The fourth order of business is the approval of the minutes of the October 3, 2018 Board of Supervisors meeting and the acceptance of the October 3, 2018 Audit Committee Meeting. The minutes are enclosed for your review.

The fifth order of business is the designation of District records office. There is no back-up material.

The sixth order of business is the consideration of the agreement with Grau & Associates to provide auditing services for Fiscal Year 2018. A copy of the agreement is enclosed for your review.

The seventh order of business is the consideration of Resolution 2019-02 amending Resolutions 2018-13 and 2018-14; amending the Fiscal Year 2019 Budget; amending, reimposing, and certifying the assessment roll; authorizing the filing of revised notices to the Osceola County Tax Collector and revision of District invoices. A copy of the Resolution is enclosed for your review.

The eighth order of business is Staff Reports. Section C is the District Manager's Report. Section 1 includes the balance sheet and income statement for review. Section 2 is the consideration of funding request #1. A copy of the funding requests and supporting documentation 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

SECTION III

SECTION A

10/09/18

Please take this letter as a request starting effectively immediately, my formal resignation from the Tohoqua Community Development District.

Thank you,

A handwritten signature in black ink, appearing to read "K Noyes". The signature is fluid and cursive, with the first letter of the first name being a large, stylized capital 'K'.

Kaitlyn Noyes

SECTION D

RESOLUTION 2019-01

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

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

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

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

Adopted this 7th day of November, 2018.

Secretary / Assistant Secretary

Chairman / Vice Chairman

MINUTES

MINUTES OF MEETING
TOHOQUA
COMMUNITY DEVELOPMENT DISTRICT

The Regular Meeting of the Board of Supervisors of the Tohoqua Community Development District was held on Wednesday, October 3, 2018 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
Keith Trace	Assistant Secretary

Also present were:

George Flint	District Manager
Andrew d'Adesky	District Counsel
Eric Warren	District Engineer by phone
Alan Scheerer	Field Manager
Clayton Smith	Assistant Field Manager

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint called the meeting to order at 9:05 a.m. and called the roll. Three Supervisors were present, with Mr. Dowd and Ms. Noyes being absent.

SECOND ORDER OF BUSINESS

Approval of Minutes of the September 13, 2018 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.

On MOTION by Mr. Vidrine, seconded by Mr. Hooker, with all in favor, the Minutes of the September 13, 2018 Meeting, as presented, were approved.
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Mr. Flint: For the record, no members of the public are present to provide comments.

THIRD ORDER OF BUSINESS**Consideration of Audit Committee Recommendation and Selection of #1 Ranked Firm to Provide Auditing Services for the Fiscal Year 2018**

Mr. Flint: The Board met as an Audit Committee prior to the Board of Supervisors meeting, and ranked Grau & Associates number one with 98 points, and Berger, Toombs, Elam, Gaines & Frank number two with 93 points. We need a motion to accept this ranking.

On MOTION by Mr. Vidrine, seconded by Mr. Hooker, with all in favor, accepting the ranking of Grau & Associates as the number one ranked firm for auditing services was approved.

FOURTH ORDER OF BUSINESS**Ratification of Landscape Maintenance Agreement with Earth Tec**

Mr. Flint: Earth Tec is the installation contractor for the landscaping at Tohoqua. They will be maintaining it, at least initially. There are two agreements; one for Cross Prairie Parkway and the other for Phase 1. They were executed by the Chairman. Andrew wanted to include some terms and conditions.

Mr. d'Adesky: I always attach one of our standard addendums, which has our terms and conditions, such as our 30-day out and other indemnities and provisions.

Mr. Flint: We would ask that they be approved, subject to execution of the standard terms and conditions, that would be attached to these basic agreements. Eventually, we will need to bid this out, but at this point, we are under the bidding threshold, so the Board has the discretion and ability to hire whoever they would like to provide these services, based on the fact that this is still under warranty. It makes sense for the Board to retain them.

Mr. Trace: Was this the installer?

Mr. Flint: Yes. I think it was 3D Trees. Earth Tec is the maintenance company.

Mr. Hooker: They were not technically the installer, but are under the same company.

Mr. Trace: The important part is that the irrigation system is not difficult. When the next pond is completed, will we lump that into the contract?

Mr. Flint: Yes.

Mr. Trace: I thought some of this drainage went to that.

Mr. Hooker: No. We just dug that pond for some dirt.

Mr. Trace: So they are not going to be mowing it?

Mr. Hooker: They might be mowing it, but we don't have it in this agreement.

Mr. Flint: We could always add an addendum to it.

Mr. Trace: I just wanted to make sure, because some of this drainage is going that way.

Mr. Flint: We are in the process of getting bids for the aquatic maintenance.

Mr. Scheerer: I met with them yesterday. There appears to be a smaller pond on this parcel of land. Is that going to stay or go away?

Mr. Hooker: No.

Mr. Scheerer: Does it need to be included in the aquatic quote?

Mr. Hooker: Yes. I sent out a plat with three tracts. It came in late this afternoon. So, there are three ponds.

Mr. Scheerer: Not two? I thought there were two originally. There are actually four. We looked at the one that Keith was just describing, and in the event that we need to add that at some point, we will add it at a price. Whichever one is ready, we will go ahead and approve, and whichever ones aren't, we will add at a later date, but we will already have the pricing.

Mr. Trace: I didn't see anything about inspecting the Tot Lot. I don't know if you usually have someone check safety-wise, to make sure that something is not broken. I didn't see that in the scope about the tot lot and the little covered area.

Mr. Hooker: Yes, it is.

Mr. Trace: Because it's on CDD property, we are liable if the slide is broken and a kid slides down and hurts himself. Is this big green portion here, CDD property?

Mr. d'Adesky: Has it been conveyed to the District?

Mr. Trace: It's on there as being maintained by this contract. I didn't know if that was CDD property.

Mr. d'Adesky: I will double check with Warren.

Mr. Scheerer: Or the Exhibit is just inaccurate. We can check.

Mr. Trace: That's why I like to see pictures.

Mr. d'Adesky: We can approve it, subject to that confirmation.

Mr. Trace: It doesn't look like it's in the scope, but once it's certified to the District, then the District will take over maintenance.

On MOTION by Mr. Trace, seconded by Mr. Hooker, with all in favor, ratifying the Landscape Maintenance Agreement with Earth Tec, subject to verification of the number of ponds, Tot Lot and the covered area, was approved.

FIFTH ORDER OF BUSINESS

Staff Reports

A. Attorney

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

Mr. d'Adesky: There may be one item. I recall that the notice from the last meeting was reasonable, but under the seven-day threshold, because we had the bona fide deadline on the 15th, we had to re-schedule the meeting. Under Chapter 189, 190, we have to advertise within a seven-day window. If not, if there's no bona fide window, we are allowed to hold it with reasonable notice, but we actually have to ratify the actions taken at the last meeting. If the Board is amenable, I propose that the Board ratify all actions taken at the September 13, 2018 meeting.

Mr. Trace: The minutes don't do that?

Mr. d'Adesky: No. That's just approval of the minutes, but because that was actually a meeting that took place under less than seven days' notice, we actually have to have an affirmative vote to ratify those actions. Once again, we were under two deadlines; the first one is that Chapter 190, which requires us to adopt the budget before October 1st and second, we have the County deadline of September 15th. Both of those together qualify as a bona fide situation for us to hold that meeting.

Mr. Flint: We need a motion to ratify the Board's actions.

Mr. Trace: Do we need to hold any public comment?

Mr. d'Adesky: No. There's no public here.

Mr. Flint: That's a good question.

On MOTION by Mr. Trace, seconded by Mr. Vidrine, with all in favor, ratifying the Board's actions that were taken at the September 13, 2018 meeting, was approved.

Mr. d'Adesky: I will work with Andre and Eric to confirm all of the conveyances, to make sure that we have what we need to have.

B. Engineer

Mr. Flint: Eric, do you have anything on the Engineer's side?

Mr. Warren: I don't have anything new.

Mr. Flint: Are there any questions for the District Engineer?

Mr. Trace: No.

C. District Manager's Report

i. Balance Sheet and Income Statement

Mr. Flint: You have the combined Balance Sheet and Income Statements through August 31, 2018. If there are any questions, we can discuss those. There is no approval for those.

ii. Consideration of Funding Request #11

Mr. Flint: We have Funding Request #11.

Mr. Trace: There is an invoice for Egis Insurance. Is this the CDD's policy?

Mr. d'Adesky: Yes, for Governmental liability insurance. It is for your Supervisor's liability and general liability.

Mr. Trace: I thought it was around \$2,000, but its more.

Mr. Flint: The standard policy is about \$5,000. This is your general liability and public officials' liability coverage. Once we get property, it needs to be insured.

Mr. Trace: What about the ponds?

Mr. d'Adesky: Yes, it would cover that.

Mr. Flint: We typically don't insure the ponds. The only thing that you have are concrete structures that have a 50-year life span. It could be for fences, amenities, monuments and street lights. The liability is covered for the ponds.

Mr. Trace: Is landscaping in there?

Mr. Flint: No. Landscaping is not insured after the storms of 2004/2005.

Mr. Trace: No one insures anymore?

Mr. Flint: You can probably insure anything, if you pay enough, but they are typically not writing policies for insurance. We haven't seen landscape insurance coverage.

Mr. Scheerer: Any assets that are going to be conveyed to the District, we may need construction costs for, so we can get those insured as well.

Mr. Flint: It also includes lightning strikes. Irrigation controllers, in some communities, are \$8,000 each. Those are covered.

Mr. d'Adesky: Some of the trees are covered after installation.

Mr. Flint: The first year is covered.

Mr. Trace: I don't think Acts of God are covered.

Mr. d'Adesky: Through the contractor, not through insurance.

On MOTION by Mr. Trace, seconded by Mr. Vidrine, with all in favor, Funding Request #11, was approved.

Mr. Flint: The insurance is purchased through the Florida Insurance Alliance, which is a local Government insurance trust fund. They insure close to 400 of the 600 CDDs.

Mr. Trace: This is the first time I have seen them. I remember seeing them in budgets.

SIXTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

SEVENTH ORDER OF BUSINESS

Supervisors Requests

There being none, the next item followed.

EIGHTH ORDER OF BUSINESS

Adjournment

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

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

MINUTES OF MEETING
TOHOQUA
COMMUNITY DEVELOPMENT DISTRICT

The Audit Committee meeting of the Board of Supervisors of the Tohoqua Community Development District was held on Wednesday, October 3, 2018 at 9:00 a.m., at the West Osceola Branch Library, 305 Campus Street, Kissimmee, FL.

Present were:

Andre Vidrine
Marcus Hooker
Keith Trace
George Flint
Andrew d'Adesky
Eric Warren
Alan Scheerer
Clayton Smith

Chairman

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Public Comment Period

There not being any, the next item as followed.

THIRD ORDER OF BUSINESS

Approval of Minutes of the June 6, 2018 Meeting

Mr. Flint: Did the Audit Committee have any comments on the minutes? Hearing none,

On MOTION by Mr. Trace, seconded by Mr. Hooker, with all in favor, the Minutes of the June 6, 2018 Meeting, were approved, as presented.
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FOURTH ORDER OF BUSINESS

**Tally of Audit Committee Members
Rankings and Selection of Auditor**

Mr. Flint: At the last Audit Committee Meeting, the Committee approved the form of the bid document and notice. We placed the notice and emailed the bid document to five or six

firms that typically provide these services. As a result, we received two responses; one from Berger, Toombs, Elam, Gaines & Frank (BTEGF) and the other from Grau & Associates (Grau). The Board approved the Selection Criteria, which includes the ability of personnel, experience, understanding of the scope, their ability to provide the services and price. Price is 20% of the total points. The cost is fairly close. We are asking for five years of pricing. The first year from BTEGF is \$3,000 and Grau quoted \$3,200.

Mr. Trace: Does this lock us in for five years or is this a yearly contract?

Mr. Flint: It's an annual Engagement Letter, but they are locked into these prices.

Mr. Trace: Can we make a move if we wanted to?

Mr. Flint: Yes. Each year, you can re-bid it if you wanted to make a change. We are not locked in for five years. At a minimum, we need to have a consensus ranking. If the Board Members ranked them, we can tally those. If not, a consensus ranking would be needed for the record.

Mr. Trace: I ranked Grau number one and BTEGF number two.

Mr. Vidrine: I had the same ranking.

Mr. Flint: As far as points, where did you see a distinction?

Mr. Trace: I ranked Grau higher, based on experience.

Mr. Flint: For experience, did you give Grau 20 points and BTEGF 18 points?

Mr. Trace: No 15 points.

Mr. Flint: Are the rest of them equal?

Mr. Trace: I gave them 20 points for understanding of the scope and 18 points for price. I provided the same ranking for personnel and the ability to provide the services.

Mr. Flint: So Grau received 98 points and BTEGF received 93 points. Are the other Committee members okay with that ranking?

Mr. Vidrine: Yes.

Mr. Flint: If the Committee is okay with the consensus ranking, we need a motion to accept this ranking and recommend that the Board retain Grau & Associates.

<p>On MOTION by Mr. Trace, seconded by Mr. Vidrine, with all in favor, Grau & Associates was ranked number one and Berger, Toombs, Elam, Gaines & Frank number two, and the recommendation that the Board retain Grau & Associates for providing auditing services, was approved.</p>

FIFTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Trace, seconded by Mr. Vidrine, with all in favor, the Audit Committee Meeting was adjourned.

SECTION VI



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

October 16, 2018

Board of Supervisors
Tohoqua Community Development District
c/o GMS, LLC
135 West Central Blvd, Suite 320
Orlando, FL 32801

We are pleased to confirm our understanding of the services we are to provide Tohoqua Community Development District, Osceola County, Florida ("the District") for the fiscal year ended September 30, 2018. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Tohoqua Community Development District as of and for the fiscal year ended September 30, 2018. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2018 audit.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's 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. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary comparison schedule

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards

and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Management Responsibilities

Management is responsible for the financial statements and all accompanying information as well as all representations contained therein. Further, management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. As part of the audit, we will assist with preparation of your financial statements and related notes in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management is reliable and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. As part of our engagement, we may propose standard adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of the proposed entries and the impact they have on the financial statements.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also

responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to using the audit's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may

provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be

public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Our fee for these services will not exceed \$3,200 for the September 30, 2018 audit, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2016 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Tohoqua Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Tohoqua Community Development District.

By: _____

Title: _____

Date: _____



PEER REVIEW PROGRAM

is proud to present this

Certificate of Recognition

to

Grau & Associates

For having a system of quality control for its accounting and auditing practice in effect for the year ended June 30, 2016 which has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and which was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.

A handwritten signature in dark ink, reading "Anita Ford", written over a horizontal line.

Anita Ford, Chair
AICPA Peer Review Board
2016

**ADDENDUM TO ENGAGEMENT LETTER BETWEEN GRAU AND
ASSOCIATES AND TOHOQUA COMMUNITY DEVELOPMENT DISTRICT
(DATED OCTOBER 16, 2018)**

Public Records. Auditor shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

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

Auditor acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in possession of the Auditor, the Auditor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Auditor acknowledges that should Auditor fail to provide the public records to the District within a reasonable time, Auditor may be subject to penalties pursuant to Section 119.10, Florida Statutes.

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT/CONTRACT, THE AUDITOR MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:

**GMS-CF, LLC
135 WEST CENTRAL BLVD.
SUITE 320
ORLANDO, FL 32801
TELEPHONE: 407-841-5524
EMAIL: GFLINT@GMSCFL.COM**

Auditor: _____

District: _____

Title: _____

Title: _____

Date: _____

Date: _____

SECTION VII

RESOLUTION 2019-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TOHOQUA COMMUNITY DEVELOPMENT DISTRICT AMENDING RESOLUTIONS 2018-13 AND 2018-14; AMENDING THE FISCAL YEAR 2019 BUDGET; AMENDING, REIMPOSING, AND CERTIFYING THE ASSESSMENT ROLL; AUTHORIZING THE FILING OF REVISED NOTICES TO THE OSCEOLA COUNTY TAX COLLECTOR AND REVISION OF DISTRICT INVOICES; PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the Tohoqua Community Development District (the “District”) is a special purpose local government created by Osceola County Florida (the “County”) in accordance with the provisions of Chapter 190, Florida Statutes (the “Act”); and

WHEREAS, the District has previously adopted Resolution 2018-13, relating to the annual appropriations and adopting the budget for the fiscal year beginning October 1, 2018 and ending September 30, 2019 (“Fiscal Year 2019”), pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District has previously adopted Resolution 2018-14, imposing special assessments and certifying an assessment roll of the District (the “Assessment Roll”); and

WHEREAS, the District now desires to amend the Fiscal Year 2019 Budget and Resolutions 2018-13 and 2018-14 to correct certain errors and realign the budget and Assessment Roll accordingly; and

WHEREAS, it is in the best interest of the District to permit the District Manager to amend the Assessment Roll adopted as proposed herein and authorize the District Manager to revise District Invoices and issue the proper updates and notices to the County Tax Collector, as necessary to effectuate the amended Assessment Roll and as authorized by the Act.

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

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

2. **Amendments to Resolution 2018-13.**

(A) Section 2 of Resolution 2018-13 is hereby deleted in its entirety and replaced with the following:

Section 2. Appropriations

There is hereby appropriated out of the revenues of the District, for the fiscal year beginning October 1, 2018, and ending September 30, 2019, the sum of \$ _____ to be raised by the levy of assessments and 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	\$ _____
DEBT SERVICE FUND(S)	\$ _____
TOTAL ALL FUNDS	\$ _____

(B) Exhibit "A" attached to Resolution 2018-13 (showing the Proposed Budget, as that term is defined in Resolution 2018-13) is hereby replaced in its entirety by the revised proposed budget for Fiscal Year 2019 attached hereto as Exhibit "A".

3. Amendment to Resolution 2018-14. Exhibit "A" attached to Resolution 2018-14 (showing the Budget, as that term is defined in Resolution 2018-14) is hereby replaced in its entirety by the revised budget for Fiscal Year 2019 attached hereto as Exhibit "A".

4. Remainder of Original Resolution Unchanged. Except as specifically modified or amended herein, Resolutions 2018-13 and 2018-14 remain unchanged and in full force and effect.

5. Authorization of Corrective Notices and Revised Invoices. The District Manager shall be authorized to prepare, draft, amend and issue any corrective notice or other documentation as required by the County tax collector or other entity to effectuate the amendment of the Fiscal Year 2019 Budget and Assessment Roll as contemplated herein. The District Manager shall also be authorized to take any action deemed appropriate or necessary to amend, update, correct and transmit District invoices or other documentation associated with the assessments associated with the Assessment Roll and Fiscal Year 2019 Budget.

6. Severability. If any section, paragraph, clause or provision of this Resolution shall be held to be invalid or ineffective for any reason, the remainder of this Resolution shall continue in full force and effect, it being expressly hereby found and declared that the remainder of this Resolution would have been adopted despite the invalidity or ineffectiveness of such section, paragraph, clause or provision.

7. Effective Date. This Resolution shall take effect immediately upon its adoption.

[SIGNATURE PAGE FOLLOWS]

**SIGNATURE PAGE TO
TOHOQUA COMMUNITY DEVELOPMENT DISTRICT
RESOLUTION 2019-02**

ADOPTED by the Board of Supervisors of the Tohoqua Community Development District, this 7th day of November 2018.

**TOHOQUA COMMUNITY
DEVELOPMENT DISTRICT**

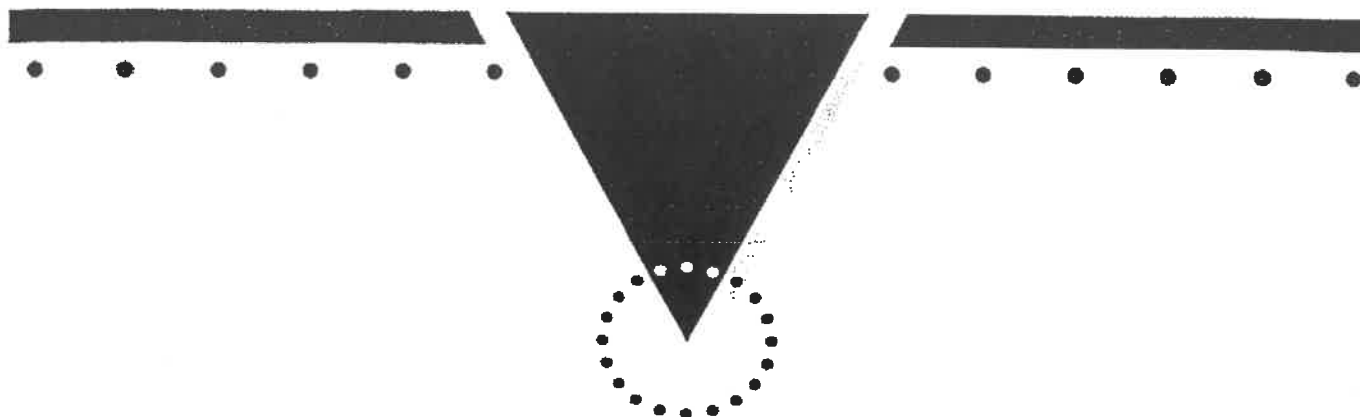
ATTEST:

Print: _____
Secretary/Asst. Secretary

By: _____
Print: _____
Chairman/Vice-Chairman

EXHIBIT “A”

BUDGET



**Tohoqua
Community Development District**

**Proposed Amended Budget
FY 2019**



Tohoqua
Community Development District
Amended Budget
General Fund
Fiscal Year 2019

Description	Adopted Budget FY2018	Actual thru 7/31/18	Projected Next 2 Months	Total thru 9/30/18	Amended Budget FY2019
-------------	-----------------------------	---------------------------	-------------------------------	--------------------------	-----------------------------

Revenues

Developer Contributions	\$98,199	\$66,743	\$18,176	\$84,919	\$686,237
Assessments - Tax Collector (Platted)	\$0	\$0	\$0	\$0	\$72,546
Assessments - Direct (Platted)	\$0	\$0	\$0	\$0	\$87,298
Assessments - Direct (Unplatted)	\$0	\$0	\$0	\$0	\$106,132

Total Revenues	\$98,199	\$66,743	\$18,176	\$84,919	\$952,213
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Expenditures

Administrative

Supervisor Fees	\$9,600	\$3,000	\$1,600	\$4,600	\$9,600
FICA Expense	\$734	\$230	\$120	\$350	\$734
Engineering	\$12,000	\$2,767	\$1,500	\$4,267	\$12,000
Attorney	\$25,000	\$16,166	\$3,000	\$19,166	\$25,000
Annual Audit	\$0	\$0	\$0	\$0	\$2,500
Assessment Administration	\$0	\$0	\$0	\$0	\$5,000
Arbitrage	\$0	\$0	\$0	\$0	\$600
Dissemination	\$0	\$2,083	\$834	\$2,917	\$5,000
Trustee Fees	\$0	\$0	\$0	\$0	\$3,717
Management Fees	\$35,000	\$29,167	\$5,834	\$35,001	\$36,050
Information Technology	\$1,100	\$1,369	\$200	\$1,569	\$1,200
Telephone	\$300	\$7	\$10	\$17	\$300
Postage	\$1,000	\$106	\$200	\$306	\$1,000
Insurance	\$5,665	\$5,000	\$0	\$5,000	\$5,500
Printing & Binding	\$1,000	\$737	\$200	\$937	\$1,000
Legal Advertising	\$5,000	\$9,942	\$200	\$10,142	\$5,000
Other Current Charges	\$1,000	\$123	\$100	\$223	\$1,000
Office Supplies	\$625	\$151	\$100	\$251	\$625
Dues, Licenses & Subscriptions	\$175	\$175	\$0	\$175	\$175
Total Administrative:	\$98,199	\$71,021	\$13,898	\$84,919	\$116,001

Operations & Maintenance

Contract Services

Field Management	\$0	\$0	\$0	\$0	\$20,000
Amenities Management	\$0	\$0	\$0	\$0	\$75,000
Landscape Maintenance	\$0	\$0	\$0	\$0	\$350,000
Lake Maintenance	\$0	\$0	\$0	\$0	\$10,000
Wetland Maintenance	\$0	\$0	\$0	\$0	\$5,000
Wetland Mitigation Reporting	\$0	\$0	\$0	\$0	\$6,000
Pool Maintenance	\$0	\$0	\$0	\$0	\$12,500
Pest Control	\$0	\$0	\$0	\$0	\$600
Janitorial Services	\$0	\$0	\$0	\$0	\$12,500
Subtotal:	\$0	\$0	\$0	\$0	\$491,600

Tohoqua
Community Development District
Amended Budget
General Fund
Fiscal Year 2019

Description	Adopted Budget FY2018	Actual thru 7/31/18	Projected Next 2 Months	Total thru 9/30/18	Amended Budget FY2019
Repairs & Maintenance					
Landscape Replacement	\$0	\$0	\$0	\$0	\$25,000
Irrigation Repairs	\$0	\$0	\$0	\$0	\$2,000
General Repairs & Maintenance	\$0	\$0	\$0	\$0	\$1,000
Operating Supplies	\$0	\$0	\$0	\$0	\$1,000
Road & Sidewalk Maintenance	\$0	\$0	\$0	\$0	\$1,500
Signage	\$0	\$0	\$0	\$0	\$250
Walls - Repair/Cleaning	\$0	\$0	\$0	\$0	\$1,500
Fencing	\$0	\$0	\$0	\$0	\$250
Subtotal:	\$0	\$0	\$0	\$0	\$32,500
Utilities					
Pool - Electric	\$0	\$0	\$0	\$0	\$15,000
Pool - Water	\$0	\$0	\$0	\$0	\$600
Electric	\$0	\$0	\$0	\$0	\$10,000
Water & Sewer	\$0	\$0	\$0	\$0	\$57,500
Streetlights	\$0	\$0	\$0	\$0	\$75,000
Gas	\$0	\$0	\$0	\$0	\$6,000
Subtotal:	\$0	\$0	\$0	\$0	\$164,100
Amenities					
Property Insurance	\$0	\$0	\$0	\$0	\$20,000
Pool Attendants	\$0	\$0	\$0	\$0	\$12,500
Pool Repairs & Maintenance	\$0	\$0	\$0	\$0	\$9,000
Pool Permits	\$0	\$0	\$0	\$0	\$750
Trash Collection	\$0	\$0	\$0	\$0	\$6,000
Telephone	\$0	\$0	\$0	\$0	\$1,250
Cable/Internet	\$0	\$0	\$0	\$0	\$3,750
Access Cards	\$0	\$0	\$0	\$0	\$1,250
Security/Alarms/Repairs	\$0	\$0	\$0	\$0	\$17,500
Repairs & Maintenance	\$0	\$0	\$0	\$0	\$17,500
Office Supplies	\$0	\$0	\$0	\$0	\$2,500
Activities	\$0	\$0	\$0	\$0	\$12,500
Termite Bond	\$0	\$0	\$0	\$0	\$750
Holiday Décor	\$0	\$0	\$0	\$0	\$2,500
Subtotal:	\$0	\$0	\$0	\$0	\$107,750
Other					
Contingency	\$0	\$0	\$0	\$0	\$25,000
Capital Reserve	\$0	\$0	\$0	\$0	\$15,262
Subtotal:	\$0	\$0	\$0	\$0	\$40,262
Total Operations & Maintenance:	\$0	\$0	\$0	\$0	\$836,212
Total Expenditures	\$98,199	\$71,021	\$13,898	\$84,919	\$952,213
Excess Revenues/(Expenditures)	\$0	(\$4,278)	\$4,278	\$0	\$0

**Operation and Maintenance
Assessments**

Land Use	Gross Per Unit*	Ph-1 Amenity Discount	Assessment Per Unit	Developed Units	Gross Assessment*	Net Assessment***
Commercial**	\$228.00	70%	\$159.60	0	\$0.00	\$0.00
Hotel**	\$228.00	70%	\$159.60	0	\$0.00	\$0.00
Apartments**	\$228.00	70%	\$159.60	0	\$0.00	\$0.00
Townhome	\$498.00	70%	\$348.60	101	\$35,208.60	\$33,096.08
Duplex/Garden	\$498.00	70%	\$348.60	0	\$0.00	\$0.00
32	\$584.00	70%	\$408.80	0	\$0.00	\$0.00
40	\$730.00	70%	\$511.00	69	\$35,259.00	\$33,143.46
45	\$822.00	70%	\$575.40	97	\$55,813.80	\$52,464.97
50	\$913.00	70%	\$639.10	0	\$0.00	\$0.00
55	\$1,004.00	70%	\$702.80	61	\$42,870.80	\$40,298.55
65	\$1,187.00	70%	\$830.90	0	\$0.00	\$0.00
70	\$1,278.00	70%	\$894.60	1	\$894.60	\$840.92
Totals				329	\$170,046.80	\$159,843.99

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

**Per unit is 25% of the Single Family 50' unitl such time as Users elect, at their sole discretion, to use the existing Amenity facilities and at such time of election, the O&M assessments will re-evaluated

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

Tohoqua
Community Development District
 Adopted Budget
 Debt Service Fund
 Fiscal Year 2019

Description	Adopted Budget FY2018	Actual thru 7/31/18	Projected Next 2 Months	Total thru 9/30/18	Amended Budget FY2019
-------------	-----------------------------	---------------------------	-------------------------------	--------------------------	-----------------------------

Revenues

Bond Proceeds	\$0	\$144,162	\$0	\$144,162	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$137,458
Interest	\$0	\$121	\$0	\$121	\$0
Carry Forward Surplus	\$0	\$0	\$0	\$0	\$51,536
Total Revenues	\$0	\$144,283	\$0	\$144,283	\$188,994

Expenditures

Interest Payment - 11/01	\$0	\$0	\$0	\$0	\$51,415
Principal Payment - 05/01	\$0	\$0	\$0	\$0	\$35,000
Interest Payment - 05/01	\$0	\$23,708	\$0	\$23,708	\$51,415
Total Expenditures	\$0	\$23,708	\$0	\$23,708	\$137,830
Excess Revenues/(Expenditures)	\$0	\$120,575	\$0	\$120,575	\$51,164

1. Carry forward surplus is net of Reserves.

Interest 11/1/19	\$50,593
Net Assessments	\$137,458
Add: Discounts & Collection	\$8,774
Gross Assessments	<u>\$146,232</u>

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'	89	\$28,509	\$413	\$440
Single-Family 45'	97	\$45,089	\$465	\$495
Single-Family 55'	61	\$34,655	\$568	\$604
Single-Family 70'	1	\$723	\$723	\$769
	329	\$137,458		

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

Amortization Schedule

Date	Balance	Principal	Interest	Annual
11/1/18	\$ 2,165,000	\$ -	\$ 51,415	\$ 75,123
5/1/19	\$ 2,165,000	\$ 35,000	\$ 51,415	\$ -
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)**

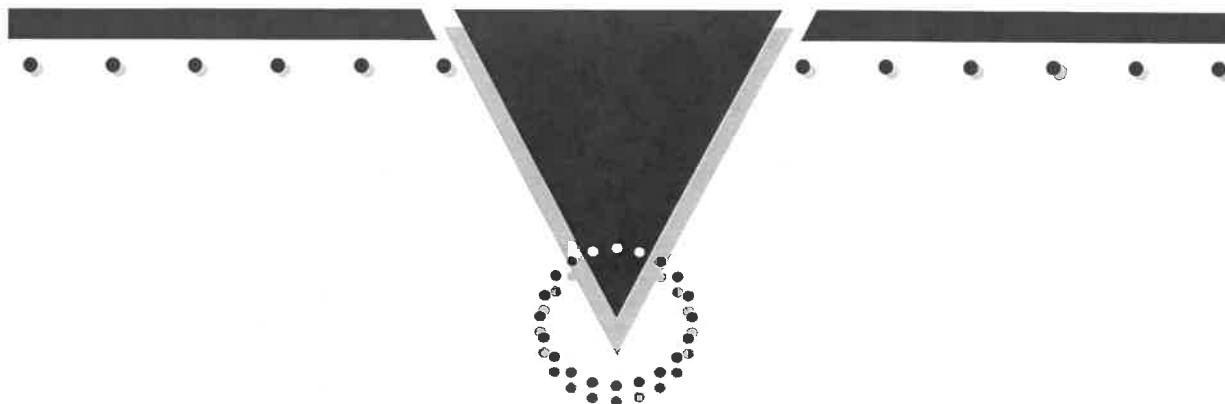
Amortization Schedule

Date	Balance	Principal	Interest	Annual
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
Totals		\$ 2,165,000	\$ 1,951,535	\$ 4,140,243

SECTION VIII

SECTION C

SECTION 1



TOHOQUA
Community Development District

Unaudited Financial Reporting

September 30, 2018



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2	<u>General Fund Income Statement</u>
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4	<u>Capital Projects Fund Income Statement</u>
5	<u>Month to Month</u>
6	<u>Developer Contribution Schedule</u>
7	<u>Long Term Debt Summary</u>
8	<u>Series 2018 Construction Schedule</u>

Tohoqua
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
September 30, 2018

	General Fund	Debt Service Fund	Capital Projects Fund	Totals
<u>ASSETS:</u>				
CASH	\$6,592	---	---	\$6,592
DUE FROM DEVELOPER	\$15,805	---	---	\$15,805
<u>INVESTMENTS</u>				
SERIES 2018				
RESERVE	---	\$69,039	---	\$69,039
CAPITAL INTEREST	---	\$51,597	---	\$51,597
CONSTRUCTION	---	---	\$13,091	\$13,091
COSTS OF ISSUANCE	---	---	\$0	\$0
TOTAL ASSETS	\$22,397	\$120,636	\$13,091	\$156,124
<u>LIABILITIES:</u>				
ACCOUNTS PAYABLE	\$15,440	---	---	\$15,440
<u>FUND EQUITY:</u>				
FUND BALANCES:				
RESTRICTED FOR DEBT SERVICE	---	\$120,636	---	\$120,636
RESTRICTED FOR CAPITAL PROJECTS	---	---	\$13,091	\$13,091
UNASSIGNED	\$6,957	---	---	\$6,957
TOTAL LIABILITIES & FUND EQUITY	\$22,397	\$120,636	\$13,091	\$156,124

Tohoqua

COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND

Statement of Revenues & Expenditures

For The Period Ending September 30, 2018

REVENUES:

DEVELOPER CONTRIBUTIONS	\$98,199	\$98,199	\$80,589	(\$17,610)
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TOTAL REVENUES	\$98,199	\$98,199	\$80,589	(\$17,610)
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EXPENDITURES:

ADMINISTRATIVE:

SUPERVISOR FEES	\$9,600	\$9,600	\$3,400	\$6,200
FICA EXPENSE	\$734	\$734	\$260	\$474
ENGINEERING	\$12,000	\$12,000	\$3,475	\$8,525
ATTORNEY	\$25,000	\$25,000	\$17,581	\$7,419
DISSEMINATION AGENT	\$0	\$0	\$2,917	(\$2,917)
MANAGEMENT FEES	\$35,000	\$35,000	\$35,000	\$0
INFORMATION TECHNOLOGY	\$1,100	\$1,100	\$1,569	(\$469)
TELEPHONE	\$300	\$300	\$13	\$287
POSTAGE	\$1,000	\$1,000	\$109	\$891
INSURANCE	\$5,665	\$5,665	\$5,000	\$665
PRINTING & BINDING	\$1,000	\$1,000	\$788	\$212
LEGAL ADVERTISING	\$5,000	\$5,000	\$13,448	(\$8,448)
OTHER CURRENT CHARGES	\$1,000	\$1,000	\$123	\$877
OFFICE SUPPLIES	\$625	\$625	\$151	\$474
DUES, LICENSE & SUBSCRIPTIONS	\$175	\$175	\$175	\$0

TOTAL EXPENDITURES	\$98,199	\$98,199	\$84,007	\$14,192
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EXCESS REVENUES (EXPENDITURES)	\$0	(\$3,417)
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FUND BALANCE - Beginning	\$0	\$10,374
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FUND BALANCE - Ending	\$0	\$6,957
------------------------------	------------	----------------

Tohoqua

COMMUNITY DEVELOPMENT DISTRICT

DEBT SERVICE

Statement of Revenues & Expenditures

For The Period Ending September 30, 2018

REVENUES:

	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/18	ACTUAL THRU 09/30/18	VARIANCE
BOND PROCEEDS	\$0	\$0	\$144,162	\$144,162
INTEREST	\$0	\$0	\$182	\$182
TOTAL REVENUES	\$0	\$0	\$144,344	\$144,344

EXPENDITURES:

Series 2016

INTEREST - 11/01	\$0	\$0	\$0	\$0
PRINCIPAL - 05/01	\$0	\$0	\$0	\$0
INTEREST - 05/01	\$0	\$0	\$23,708	(\$23,708)
TOTAL EXPENDITURES	\$0	\$0	\$23,708	(\$23,708)
EXCESS REVENUES (EXPENDITURES)	\$0		\$120,636	
FUND BALANCE - Beginning	\$0		\$0	
FUND BALANCE - Ending	\$0		\$120,636	

Tohoqua

COMMUNITY DEVELOPMENT DISTRICT

CAPITAL PROJECT FUND

Statement of Revenues & Expenditures

For The Period Ending September 30, 2018

REVENUES:

	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/18	ACTUAL THRU 09/30/18	VARIANCE
BOND PROCEEDS	\$0	\$0	\$2,020,838	\$2,020,838
INTEREST	\$0	\$0	\$375	\$375
TOTAL REVENUES	\$0	\$0	\$2,021,214	\$2,021,214

EXPENDITURES:

Series 2016

CAPITAL OUTLAY	\$0	\$0	\$1,799,045	(\$1,799,045)
CAPITAL OUTLAY - COSTS OF ISSUANCE	\$0	\$0	\$209,078	(\$209,078)
TOTAL EXPENDITURES	\$0	\$0	\$2,008,123	(\$2,008,123)
EXCESS REVENUES (EXPENDITURES)	\$0		\$13,091	
FUND BALANCE - Beginning	\$0		\$0	
FUND BALANCE - Ending	\$0		\$13,091	

**Tohoqua
COMMUNITY DEVELOPMENT DISTRICT**

	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	TOTAL
REVENUES:													
DEVELOPER CONTRIBUTIONS	\$9,163	\$11,090	\$4,220	\$4,157	\$7,224	\$0	\$14,385	\$5,408	\$5,604	\$5,494	\$4,699	\$9,148	\$80,589
TOTAL REVENUES	\$9,163	\$11,090	\$4,220	\$4,157	\$7,224	\$0	\$14,385	\$5,408	\$5,604	\$5,494	\$4,699	\$9,148	\$80,589
EXPENDITURES:													
ADMINISTRATIVE													
SUPERVISOR FEES	\$0	\$0	\$0	\$0	\$0	\$2,400	\$0	\$0	\$600	\$0	\$0	\$400	\$3,400
FICA EXPENSE	\$0	\$0	\$0	\$0	\$0	\$184	\$0	\$0	\$46	\$0	\$0	\$31	\$260
ENGINEERING	\$0	\$298	\$0	\$1,090	\$760	\$1,088	\$0	\$0	\$145	\$0	\$95	\$0	\$3,475
ATTORNEY	\$1,943	\$1,074	\$275	\$780	\$2,661	\$4,265	\$1,482	\$1,228	\$1,346	\$1,113	\$170	\$1,246	\$17,581
DISSEMINATION AGENT	\$0	\$0	\$0	\$0	\$0	\$417	\$417	\$417	\$417	\$417	\$417	\$417	\$2,917
MANAGEMENT FEES	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$35,000
INFORMATION TECHNOLOGY	\$100	\$419	\$100	\$151	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$1,569
TELEPHONE	\$0	\$0	\$0	\$0	\$0	\$7	\$0	\$0	\$0	\$0	\$6	\$0	\$13
POSTAGE	\$13	\$21	\$23	\$0	\$4	\$18	\$2	\$0	\$0	\$24	\$1	\$2	\$109
INSURANCE	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
PRINTING & BINDING	\$252	\$91	\$48	\$87	\$5	\$110	\$65	\$18	\$6	\$55	\$0	\$51	\$788
LEGAL ADVERTISING	\$9,771	\$0	\$0	\$0	\$0	\$0	\$0	\$171	\$0	\$0	\$2,642	\$864	\$13,448
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$121	\$2	\$0	\$0	\$123
OFFICE SUPPLIES	\$41	\$10	\$58	\$0	\$1	\$0	\$20	\$0	\$0	\$21	\$0	\$0	\$151
DUES, LICENSES & SUBSCRIPTIONS	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
TOTAL EXPENDITURES	\$20,212	\$4,829	\$3,421	\$5,023	\$6,447	\$11,504	\$5,003	\$4,849	\$5,696	\$4,649	\$6,347	\$6,026	\$84,007
EXCESS REVENUES (EXPENDITURES)	(\$11,049)	\$6,260	\$799	(\$866)	\$777	(\$11,504)	\$9,382	\$558	(\$92)	\$845	(\$1,648)	\$3,122	(\$3,417)

**TOHOQUA
COMMUNITY DEVELOPMENT DISTRICT
DEVELOPER CONTRIBUTIONS/DUE FROM DEVELOPER**

FUNDING REQUEST #	PREPARED DATE	PAYMENT RECEIVED DATE	CHECK AMOUNT	TOTAL FUNDING REQUEST	GENERAL FUND PORTION (FY17)	GENERAL FUND PORTION (FY18)	GENERAL FUND PORTION (FY19)	OVER AND (SHORT) BALANCE DUE
FY17-1	9/18/17	10/3/17	\$ 15,665.00	\$ 15,665.00	\$ 10,000.00	\$ 5,665.00	\$ -	\$ -
FY18-1	10/25/17	11/17/17	\$ 5,342.94	\$ 5,342.94	\$ 1,844.90	\$ 3,498.04	\$ -	\$ -
2	11/29/17	3/7/18	\$ 11,089.54	\$ 11,089.54	\$ -	\$ 11,089.54	\$ -	\$ -
3	12/27/17	3/7/18	\$ 4,219.68	\$ 4,219.68	\$ -	\$ 4,219.68	\$ -	\$ -
4	1/31/18	3/7/18	\$ 4,156.93	\$ 4,156.93	\$ -	\$ 4,156.93	\$ -	\$ -
5	2/28/18	3/7/18	\$ 7,224.01	\$ 7,224.01	\$ -	\$ 7,224.01	\$ -	\$ -
6	4/17/18	3/7/2018, 05/03/18	\$ 14,384.64	\$ 14,384.64	\$ -	\$ 14,384.64	\$ -	\$ -
7	5/30/18	6/13/18	\$ 5,407.52	\$ 5,407.52	\$ -	\$ 5,407.52	\$ -	\$ -
8	6/25/18	7/11/18	\$ 5,603.86	\$ 5,603.89	\$ -	\$ 5,603.89	\$ -	\$ 0.03
9	7/30/18	8/16/18	\$ 3,535.24	\$ 5,493.89	\$ -	\$ 5,493.89	\$ -	\$ 1,958.65
10	8/29/18			\$ 4,698.80	\$ -	\$ 4,698.80	\$ -	\$ 4,698.80
11	9/21/18			\$ 11,773.62	\$ -	\$ 6,773.62	\$ 5,000.00	\$ 11,773.62
FY19-1	10/23/18			\$ 10,712.99	\$ -	\$ 2,373.90	\$ 8,339.09	\$ 10,712.99
DUE FROM DEVELOPER			\$ 76,629.36	\$ 105,773.45	\$ 11,844.90	\$ 80,589.46	\$ 13,339.09	\$ 29,144.09

TOTAL DEVELOPER CONTRIBUTIONS FY18

\$ 80,589.46

TOHOQUA
COMMUNITY DEVELOPMENT DISTRICT
LONG TERM DEBT REPORT

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

**Tohoqua
COMMUNITY DEVELOPMENT DISTRICT**

Special Assessment Revenue Bonds, Series 2018

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

SECTION 2

**Tohoqua
Community Development District**

**FY19 Funding Request #1
October 23, 2018**

	Payee	General Fund FY2018	General Fund FY2019
1	Florida Department of Economic Opportunity Inv# 72955 - FY2019 Special District Fee		\$ 175.00
2	Governmental Management Services Inv# 14 - FY2019 Assessment Roll Certification Inv# 15 - Management Fees - October 2018 Inv# 16 - Field Management - October 2018		\$ 2,500.00 \$ 3,566.82 \$ 1,666.67
3	Latham, Shuker, Eden & Beaudine, LLP Inv# 82660 - District Counsel - August 2018 Inv# 82985 - District Counsel - September 2018	\$ 169.65 \$ 1,245.50	
4	Orlando Sentinel Inv# 1504016000 - Proposal for Audit Services, Notice of FY19 Meeting Dates, Notice of Meeting 09/13/18 & Notice of Audit Committee	\$ 863.75	
5	Poulos & Bennett Inv# 17-188(9) - Engineering Services - August 2018	\$ 95.00	
6	Supervisor Fees October 3, 2018 Andre Vidrine Marcus Hooker		\$ 215.30 \$ 215.30
		\$ 2,373.90	\$ 8,339.09
Total:		\$	10,712.99

Please make check payable to:

Tohoqua Community Development District
9145 Narcoossee Road, Suite A206
Orlando, FL 32832

Wire Funds To:

Tohoqua Community Development District
SunTrust Bank, NA
ABA# 061000104
Acct# 1000193640074
Contact: Kelly Lawler
(407) 237-1072

Florida Department of Economic Opportunity, Special District Accountability Program
FY 2018/2019 Special District Fee Invoice and Update Form
Required by Sections 189.064 and 189.018, Florida Statutes, and Chapter 73C-24, Florida Administrative Code

Invoice No.: 72955			Date Invoiced: 10/01/20
Annual Fee: \$175.00	Late Fee: \$0.00	Received: \$0.00	Total Due, Postmarked by 12/03/2018: \$175.

STEP 1: Review the following information, make changes directly on the form, and sign and date:

1. Special District's Name, Registered Agent's Name, and Registered Office Address:

Tohoqua Community Development District
Ms. Jan Carpenter
111 North Magnolia Avenue, Suite 1400
Orlando, FL 32801



2. Telephone: (407) 481-5800
3. Fax: (407) 481-5801
4. Email: jcarpenter@lseblaw.com
5. Status: Independent
6. Governing Body: Elected
7. Website Address: www.tohoquacdd.com
8. County(ies): Osceola
9. Function(s): Community Development
10. Boundary Map on File: 10/13/2017
11. Creation Document on File: 10/13/2017
12. Date Established: 08/14/2017
13. Creation Method: Local Ordinance
14. Local Governing Authority: Osceola County
15. Creation Document(s): County Ordinance 2017-57
16. Statutory Authority: Chapter 190, Florida Statutes
17. Authority to Issue Bonds: Yes
18. Revenue Source(s): Assessments
19. Most Recent Update: 12/04/2017

#5
1-31-519-34
Special District Fee FY19

I do hereby certify that the information above (changes noted if necessary) is accurate and complete as of this date.

Registered Agent's Signature: _____ Date: 10-4-18

STEP 2: Pay the annual fee or certify eligibility for the zero fee:

a. **Pay the Annual Fee:** Pay the annual fee online by following the instructions at www.Floridajobs.org/SpecialDistrictFee or by check payable to the Department of Economic Opportunity.

b. **Or, Certify Eligibility for the Zero Fee:** By Initialing each of the following items, I, the above signed registered agent, do hereby certify that to the best of my knowledge and belief, **ALL** of the following statements contained herein and on any attachments hereto are true, correct, complete, and made in good faith as of this date. I understand that any information I give may be verified.

1. _____ This special district and its Certified Public Accountant determined the special district is not a component unit of a local general-purpose government.
2. _____ This special district is in compliance with the reporting requirements of the Department of Financial Services.
3. _____ This special district reported \$3,000 or less in annual revenues to the Department of Financial Services on its Fiscal Year 2016/2017 Annual Financial Report (if created since then, attach an income statement verifying \$3,000 or less in revenues).

Department Use Only: Approved: _____ Denied: _____ Reason: _____

STEP 3: Make a copy of this form for your records.

STEP 4: Mail this form and payment (if paying by check) to the Department of Economic Opportunity, Bureau of Budget Management, 107 E. Madison Street, MSC 120, Tallahassee, FL 32399-4124. Direct any questions to (850) 717-8430.

GMS-Central Florida, LLC
1001 Bradford Way
Kingston, TN 37763

Invoice

Bill To:
Tohoqua CDD
135 West Central Blvd.
Suite 320
Orlando, FL 32801

Invoice #: 14
Invoice Date: 9/21/18
Due Date: 9/21/18
Case:
P.O. Number:

Description	Hours/Qty	Rate	Amount
Assessment Roll Certification FY 2019		2,500.00	2,500.00
		Total	\$2,500.00
		Payments/Credits	\$0.00
		Balance Due	\$2,500.00

GMS-Central Florida, LLC
1001 Bradford Way
Kingston, TN 37763

Invoice

Bill To:

Tohoqua CDD
135 West Central Blvd.
Suite 320
Orlando, FL 32801

Invoice #: 15
Invoice Date: 10/1/18
Due Date: 10/1/18
Case:
P.O. Number:

Description	Hours/Qty	Rate	Amount
Management Fees - October 2018		3,004.17	3,004.17
Information Technology - October 2018		100.00	100.00
Dissemination Agent Services - October 2018		416.67	416.67
Office Supplies		20.18	20.18
Postage		3.00	3.00
Copies		22.80	22.80
Total			\$3,566.82
Payments/Credits			\$0.00
Balance Due			\$3,566.82

GMS-Central Florida, LLC

1001 Bradford Way
Kingston, TN 37763

Invoice**Invoice #:** 16**Invoice Date:** 10/1/18**Due Date:** 10/1/18**Case:****P.O. Number:****Bill To:**

Tohoqua CDD
135 West Central Blvd.
Suite 320
Orlando, FL 32801

Description	Hours/Qty	Rate	Amount
Field Management - October 2018		1,666.67	1,666.67
Total			\$1,666.67
Payments/Credits			\$0.00
Balance Due			\$1,666.67

LATHAM, SHUKER, EDEN & BEAUDINE, LLP
ATTORNEYS AT LAW

111 N. MAGNOLIA AVE, STE 1400
ORLANDO, FLORIDA 32801
POST OFFICE BOX 3353
ORLANDO, FLORIDA 32802
TELEPHONE: (407) 481-5800
FACSIMILE: (407) 481-5801

September 24, 2018

Tohoqua Community Development District
c/o GMS
135 West Central Blvd., Suite 320
Orlando, FL 32801

RECEIVED

SEP 4 2018

INVOICE

BY: _____

Matter ID: 8249-001
General

Invoice # 82660
Federal ID # 59-3366512

For Professional Services Rendered:

4
001-310-513-315

08/20/2018	ACD	Follow up with Developer regarding status of conveyances.	0.60 hr	\$159.00
Total Professional Services:				\$159.00

For Disbursements Incurred:

08/31/2018		Document Reproduction Expense		\$10.65
Total Disbursements Incurred:				\$10.65

INVOICE SUMMARY

For Professional Services:	0.60 Hours	\$159.00
For Disbursements Incurred:		\$10.65
New Charges this Invoice:		\$169.65
Previous Balance:		\$2,459.60
Less Payment and Credits Received:		\$0.00
Outstanding Balance:		\$2,459.60
Plus New Charges this Invoice:		\$169.65
Total Due:		\$2,629.25

Billed Through: August 31, 2018

LATHAM, SHUKER, EDEN & BEAUDINE, LLP
ATTORNEYS AT LAW

111 N. MAGNOLIA AVE, STE 1400
ORLANDO, FLORIDA 32801
POST OFFICE BOX 3353
ORLANDO, FLORIDA 32802
TELEPHONE: (407) 481-5800
FACSIMILE: (407) 481-5801

October 17, 2018

Tohoqua Community Development District
c/o GMS
135 West Central Blvd., Suite 320
Orlando, FL 32801

1- 813-315
HCP/rev/Atk 10/17/18

INVOICE

Matter ID: 8249-001
General

Invoice # 82985
Federal ID #

For Professional Services Rendered:

09/05/2018	ACD	Prepare for and attend meeting, advise regarding rescheduling.	1.90 hr	\$503.50
09/05/2018	ACD	Review proposed agenda and notice for rescheduled meeting.	0.30 hr	\$79.50
09/13/2018	ACD	Prepare for and attend meeting, follow up on action items.	2.20 hr	\$583.00
09/26/2018	ACD	Review agenda and minutes, prepare for upcoming meeting.	0.30 hr	\$79.50
Total Professional Services:				\$1,245.50

INVOICE SUMMARY

For Professional Services:	4.70 Hours	\$1,245.50
New Charges this Invoice:		\$1,245.50
Previous Balance:		\$2,629.25
Less Payment and Credits Received:		\$0.00
Outstanding Balance:		\$2,629.25
Plus New Charges this Invoice:		\$1,245.50
Total Due:		\$3,874.75

Billed Through: September 30, 2018

Invoice & Summary

Billed Account Name: Tohoqua Cdd
Billed Account Number: CU00619344
Invoice Number: 001504016000
Amount: \$3,505.41
Billing Period: 09/01/18 - 09/30/18
Due Date: 10/30/18

INVOICE/SUMMARY

Page 1 of 4

Invoice & Summary Details

Date	Tronc Reference #	Description	Ad Size/Units	Rate	Gross Amount	Total
------	-------------------	-------------	---------------	------	--------------	-------

Balance Forward

2,641.66

Current Activity

09/05/18 OSC1504016

Classified Listings, Online
Orlando Sentinel
5853153

226.25

09/07/18 OSC1504016

Classified Listings, Online
Orlando Sentinel
5862702

203.75

09/24/18 OSC1504016

Classified Listings, Online
Orlando Sentinel
5888452

267.50

RECEIVED

OCT 12 2018

BY: _____

Account Summary

Current	1-30	31-60	61-90	91+	Unapplied Amount
3,505.41	0.00	0.00	0.00	0.00	0.00



SIGNATURE



MOTIV8

Please detach and return this portion with your payment.

Remittance Section

Billed Period: 09/01/18 - 09/30/18
Billed Account Name: Tohoqua Cdd
Billed Account Number: CU00619344
Invoice Number: 001504016000

Orlando Sentinel
MEDIA GROUP

PO Box 100608
Atlanta, GA 30384-0608

Return Service Requested

For questions regarding this billing, or change of address notification, please contact Customer Care:

0912003009 PRESORT 3009 1 MB 0.421 P1C15



TOHOQUA CDD
STACIE VANDERBILT
135 W CENTRAL BLVD STE 320
ORLANDO FL 32801-2435

Orlando Sentinel
PO Box 100608
Atlanta, GA 30384-0608



00061934400061934403001504016 00086375 00350541 0

Invoice & Summary Details

Date	Invoice Reference #	Description	Ad Size/ Units	Rate	Gross Amount	Total
09/26/18	OSC1504016	PO# TQA_100318_ASC Classified Listings, Online TQA_100318_ASC 5888783				166.25
✓	VA					✓
Total Current Advertising						863.75

Total: \$3,505.41

Order ID: 5853153

Page 2 of 3

* Agency Commission not included

GROSS PRICE * : \$226.25**PACKAGE NAME:** Orlando Sentinel

Product(s): Orlando Sentinel, Affidavit, Floridapublicnotices.com, Classifieds.OS.com_Legals**AdSize(s):** 1 Column**Run Date(s):** Wednesday, September 05, 2018**Color Spec.** B/W

Preview**TOHOQUIA COMMUNITY DEVELOPMENT
DISTRICT REQUEST FOR PROPOSALS FOR
ANNUAL AUDIT SERVICES**

The Tohoquia Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the Fiscal Year ending September 30, 2018, with an option for four additional annual renewals. The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in Osceola County and has a general administrative operating fund and a debt service fund.

The Auditing entity submitting a proposal must be duly licensed under Chapter 173, Florida Statutes and be qualified to conduct audits in accordance with "Government Auditing Standards," as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida Law and particularly Section 218.39, Florida Statutes, and the rules of the Florida Auditor General.

Proposal packages, which include evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

Proposers must provide seven (7) copies and one (1) electronic copy of their proposal to GMS - CF, LLC,

Order ID: 5853153

GROSS PRICE * : \$226.25

PACKAGE NAME: Orlando Sentinel

District Manager, 135 W. Central Blvd., Suite 320, Orlando, FL 32801, telephone (407) 841-5524, in an envelope marked on the outside "Auditing Services - Tohoqua Community Development District." Proposals must be received by Monday, September 24, 2018, 12:00 P.M., at the office of the District Manager. Please direct all questions regarding this Notice to the District Manager.

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

055853153

9/5/2018

Order ID: 5862702

* Agency Commission not included

GROSS PRICE * : \$203.75**PACKAGE NAME:** Orlando Sentinel

Product(s): Orlando Sentinel, Affidavit, Floridapublicnotices.com, Classifieds.OS.com_Legals**AdSize(s):** 1 Column**Run Date(s):** Friday, September 07, 2018**Color Spec.** B/W

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

The regular meeting of the Board of Supervisors of the Tohoqua Community Development District will be held on Thursday, September 13, 2018 at 11:30 AM at the West Osceola Branch Library, 305 Campus Street., Kissimmee, FL. The meeting is 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 this meeting may be obtained from the District Manager, at 135 W. Central Blvd., Suite 320, Orlando, FL 32801. This meeting may be continued to a date, time, and place to be specified on the record at the meeting.

There may be occasions when one or more Supervisors, Staff or other individuals will participate by telephone.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting is asked to advise the District Office at least forty-eight (48) hours prior to the meeting by contacting the District Manager at (407) 841-5524. 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
Governmental Management Services –
Central Florida, LLC
District Manager

Order ID: 5888452

GROSS PRICE * : \$267.50**PACKAGE NAME:** Orlando Sentinel**NOTICE OF MEETING DATES
TOHOQUA COMMUNITY DEVELOPMENT
DISTRICT**

The Board of Supervisors of the Tohoqua Community Development District will hold the regularly scheduled public meetings for Fiscal Year 2019 at 9:00 am at West Osceola Branch Library, 305 Campus Street, Kissimmee, Florida 34747, on the first Wednesday of each month as follows:

October 3, 2018
November 7, 2018
December 5, 2018
January 2, 2019
February 6, 2019
March 6, 2019
April 3, 2019
May 1, 2019
June 5, 2019
July 3, 2019
August 7, 2019
September 4, 2019

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.

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

Any person requiring special accommodations at a meeting 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
Governmental Management Services -
Central Florida, LLC
District Manager

Q5588452

09/24/2018

Order ID: 5888783

GROSS PRICE * : \$166.25**PACKAGE NAME:** Orlando Sentinel**Product(s):** Orlando Sentinel, Affidavit, Floridapublicnotices.com, Classifieds.OS.com_Legals**AdSize(s):** 1 Column**Run Date(s):** Wednesday, September 26, 2018**Color Spec.** B/W

Preview**NOTICE OF MEETING TOHOQUA COMMUNITY
DEVELOPMENT DISTRICT AUDIT COMMITTEE**

The Tohoqua Community Development District Audit Committee will meet on Wednesday, October 3, 2018 at 9:00 AM at the West Osceola Branch Library, 305 Campus Street, Kissimmee, Florida. The meeting is open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. This meeting may be continued to a date, time, and place to be specified on the record at the meeting.

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

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

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

055888783

9/26/2018

POULOS & BENNETT

Poulos & Bennett, LLC
2602 E. Livingston St.
Orlando, FL 32803
407-487-2594



BY:

Tohoqua CDD
District Manager
135 W. Central Blvd., Suite 320
Orlando, FL 32801

Invoice number 17-188(9)
Date 09/28/2018

Project 17-188 TOHOQUA CDD

#1
1-31-23-311

Professional services for the period ending: August 31, 2018

Invoice Summary

Description	Contract Amount	Percent Complete	Prior Billed	Total Billed	Remaining Percent	Current Billed
.01 INTERIM CDD ENGINEER	0.00	0.00	4,375.00	4,375.00	0.00	0.00
.02 CDD ENGINEER SERVICES	0.00	0.00	1,377.50	1,472.50	0.00	95.00
.03 CDD BOND	0.00	0.00	1,752.50	1,752.50	0.00	0.00
.99 REIMBURSABLE EXPENSES	0.00	0.00	2.10	2.10	0.00	0.00
Total	0.00		7,507.10	7,602.10		95.00

Hourly Tasks:

.02 CDD Engineer Services

	Hours	Rate	Billed Amount
Practice Team Leader	0.50	190.00	95.00

Agenda and GMS coordination

Invoice total 95.00

Aging Summary

Invoice Number	Invoice Date	Outstanding	Current	Over 30	Over 60	Over 90	Over 120
17-188(8)	07/31/2018	144.60			144.60		
17-188(9)	09/28/2018	95.00	95.00				
Total		239.60	95.00	0.00	144.60	0.00	0.00