

*Tohoqua Community
Development District*

Agenda

September 2, 2020

AGENDA

Tohoqua

Community Development District

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

August 26, 2020

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, September 2, 2020 at 9:00 AM via Zoom; by following this link <https://zoom.us/j/91220352985>** or by calling in via (646) 876-9923 and entering the Meeting ID: 912 2035 2985. Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Organizational Matters
 - A. Appointment of Individual to Fulfill the Board Vacancy with a Term Ending November 2021
 - B. Administration of Oath of Office to Newly Appointed Supervisor
 - C. Consideration of Resolution 2020-12 Electing an Assistant Secretary
4. Approval of Minutes of the August 5, 2020 Meeting
5. Consideration of Resolution 2020-13 Setting a Public Hearing to Adopt Chapter IV, Chapter V and Chapter VI Rules
6. Consideration of Resolution 2020-14 Adopting Amenity Center Policies
7. Consideration of Agreement with Grau & Associates to Provide Auditing Services for Fiscal Year 2020
8. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
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 appointment of individual to fulfill the Board Vacancy with a term ending November 2021. Section B is administration of oath of office to newly appointed supervisor. Section C is consideration of Resolution 2020-12 electing an assistant secretary. A copy of the resolution is enclosed for review.

The fourth order of business is the approval of the minutes of the August 5, 2020 Board of Supervisors meeting. The minutes are enclosed for your review.

The fifth order of business is consideration of Resolution 2020-13 setting a public hearing to adopt chapter IV, chapter V and chapter VI rules. A copy of the resolution is enclosed for your review.

The sixth order of business is consideration of Resolution 2020-14 adopting amenity center policies. A copy of the resolution is enclosed for your review.

The seventh order of business is consideration of agreement with Grau & Associates to provide auditing services for Fiscal Year 2020. A copy of the agreement is enclosed for your review.

The eighth order of business is Staff Reports. Section B is Attorney's report. Section 1 is an update on auditing requirements. 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.

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

Sincerely,

A handwritten signature in blue ink, appearing to read 'G. Flint', with a stylized flourish at the end.

George S. Flint
District Manager

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

Enclosures

SECTION III

SECTION C

RESOLUTION 2020-12

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

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

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

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

Adopted this 2nd day of September, 2020.

Secretary/ Assistant Secretary

Chairman/Vice Chairman

SECTION IV

MINUTES OF MEETING
TOHOQUA
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Tohoqua Community Development District was held on Wednesday, August 5, 2020 at 9:00 a.m., via Zoom Video Conferencing, pursuant to Executive Orders 20-52, 20-69, 20-112, 20-150 and 20-179 issued by Governor DeSantis on March 9, 2020, March 20, 2020, April 29, 2020, June 23, 2020 and July 30, 2020 respectively, and any extensions or supplements thereof, and pursuant to Section 120.54(5)(b)2., *Florida Statutes*.

Present and constituting a quorum were:

Andre Vidrine	Chairman
Marcus Hooker	Vice Chairman
Jason Good	Assistant Secretary

Also present were:

George Flint	District Manager
Jan Carpenter	District Counsel
Eric Warren (<i>by phone</i>)	District Engineer
Larissa Diaz	CALM
Marcia Calleja	CALM
Alan Scheerer	Field Manager
Justin Rowan	Underwriter

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint called the meeting to order at 9:02 a.m. and called the roll. All Supervisors were present with the exception of Mr. Dowd.

SECOND ORDER OF BUSINESS

Public Comment Period

Mr. Flint: Only Board members and staff are present.

THIRD ORDER OF BUSINESS

Organizational Matters

A. Acceptance of Resignation of David Hulme

Mr. Flint: We received a resignation from David Hulme and need a motion to accept his resignation.

On MOTION by Mr. Vidrine seconded by Mr. Good with all in favor, David Hulme's Resignation Effective Immediately, was accepted.

B. Appointment of Individual to Fulfill the Board Vacancy with a Term Ending November 2021

C. Administration of Oath of Office to Newly Appointed Supervisor

D. Consideration of Resolution 2020-07 Electing an Assistant Secretary

Mr. Flint: Are there any nominations to fill that vacancy at this time? Are you going to appoint John?

Mr. Vidrine: Can we do it at the next meeting or do we need to have a full Board every time?

Mr. Flint: No, you don't have to you can defer it. It's up to you whether you want to do that now or wait.

Mr. Vidrine: We can do it next time.

Mr. Flint: Okay, we will defer action on the appointment of a replacement and re-agenda those items for next month.

FOURTH ORDER OF BUSINESS

Approval of Minutes of the June 3, 2020 Meeting

Mr. Flint: Did the Board have any comments or corrections to the minutes?

Mr. Vidrine: I do not.

Mr. Flint: If not, we would ask for a motion to approve them.

On MOTION by Mr. Vidrine seconded by Mr. Good with all in favor, the minutes of the June 3, 2020 meeting, were approved as presented.

FIFTH ORDER OF BUSINESS

Public Hearings

Mr. Flint: The first two public hearings are related to adoption of the budget for 2021 and the assessments associated with that. We are going to open the public hearings. For the record we will note that no members of the public are present to provide comment, input, or testimony.

A. Consideration of Resolution 2020-08 Adopting the Fiscal Year 2021 Budget and Relating to the Annual Appropriations

Mr. Flint: Resolution 2020-08 adopts the Fiscal Year 2021 budget, which starts on October 1st. The Board previously approved the Proposed Budget and set the public hearing for today for final approval. The Proposed Budget is attached as Exhibit A to the resolution. We reviewed the budget fairly extensively and worked with the Chairman to include all of the expenses necessary to operate the amenities. A portion is on-roll, a portion is off-roll, and a portion is developer contributions. That includes some special event revenue as well. Are there any questions on the budget? If not, we need a motion to adopt Resolution 2020-08.

On MOTION by Mr. Vidrine seconded by Mr. Good with all in favor, Resolution 2020-08 Adopting the Fiscal Year 2021 Budget and Relating to the Annual Appropriations, was approved.

B. Consideration of Resolution 2020-09 Imposing Special Assessments and Certifying an Assessment Roll

Mr. Flint: Resolution 2020-09 imposes Operation and Maintenance (O&M) Assessments associated with the budget you just adopted. We attached the Adopted Budget and the Assessment Roll to this resolution. It authorizes us to transmit the Assessment Roll to the county and also any direct assessment bills associated with the budget. Are there any questions on the Resolution? No members of the public are present to provide comments. We need a motion to adopt Resolution 2020-09.

On MOTION by Mr. Vidrine seconded by Mr. Hooker with all in favor, Resolution 2020-09 Imposing Special Assessments and Certifying an Assessment Roll, was adopted.

C. Consideration of Resolution 2020-10 Adopting the Rules and Requirements for Developer Turnover of Public Property to the CDD

Mr. Flint: You previously considered and authorized us to advertise the public hearing for today. Two notices were placed in the newspaper as required by Statute. The resolution and rule are in your agenda package. Jan, do you want to present the resolution and rule?

Ms. Carpenter: Sure, as George said the rule basically sets up a process for the District to accept property. The property is generally defined as anything that's in the Engineer's Report where bonds are issued or any other public purpose property that the Board wants to consider. When a developer has bonds issued and submits a requisition, the District accepts property and pays for the improvements. This sets up the process. An application fee to cover the District cost must be submitted so the District can accept it and the engineer can review it. It also helps in the event there is something that doesn't come directly with bonds that is part of the stormwater system or other public improvement. So, there's a way for the engineer and the District to review those assets. This keeps it a safe and effective way of accepting property from different developers. We recommend that the Board accept this rule. Are there any questions?

Mr. Flint: I don't see any members of the public are here to provide comments. Therefore, we need a motion to adopt Resolution 2020-10.

On MOTION by Mr. Vidrine seconded by Mr. Hooker with all in favor, Resolution 2020-10 Adopting the Rules and Requirements for Developer Turnover of Public Property to the CDD, was approved.

D. Consideration of Resolution 2020-11 Adopting the Rules and Requirements Related to Cost Recovery for Impacts to the Stormwater System

Mr. Flint: This is another rule hearing to consider Resolution 2020-11, adopting the rules and requirements related to cost recovery for impacts to the stormwater system. Jan?

Ms. Carpenter: This is similar to the previous one for the District to set any fees and procedures and establish rules and regulations. This allows a policy for the payment of fees and costs related to negative impacts from maintenance of the stormwater system. It allows the District to collect penalties and pay for any cleanup the District would have to do for use of the stormwater systems. I think we went into this in detail at the last meeting so I will save you from reading all of the details. Does anyone have any further questions on this?

Mr. Vidrine: I have no questions.

Mr. Flint: There is no public present, so we will bring it back to the Board for consideration. We need a motion to adopt Resolution 2020-11.

On MOTION by Mr. Vidrine seconded by Mr. Good with all in favor, Resolution 2020-11 Adopting the Rules and Requirements Related to Cost Recovery for Impacts to the Stormwater System, was approved.

Mr. Flint: We will close the public hearings. Before we proceed further, we will need to have the Board consider some additional rules related to operation of the amenities. The first would be a non-resident user fee, a proposed fee that would be required to be paid by any non-resident to basically stand in the shoes of a resident as far as use of the District's amenities. I believe it requires a 29/28-day notice so we will not be able to have it on the September meeting agenda. The September meeting is on September 2nd and the October meeting is on October 7th. So, we will provide a resolution for the September 2nd agenda with the proposed rules, and then we will advertise the hearings for the October meeting. That will give us enough time between the September and October meeting. Since it is based on the number of days between your September and October meeting, no action is required today. The other rule would be setting miscellaneous fees such as room rental fees, what we charge for access cards. They also have to be set by rule. So, we will do those at the same meeting.

SIXTH ORDER OF BUSINESS

Consideration of Amenity Center Contracts

A. Cleaning Maintenance Agreement with Westwood Interior Cleaning, Inc.

Mr. Flint: We have the Amenity Center coming online. So, we need to get some agreements in place with vendors. The first one is for janitorial services, it is from Westwood Interior Cleaning, Inc. We looked at their proposed price and it is competitive. It's actually lower than some of the other vendors that we use. We use Westwood in other Districts and are comfortable with their services. Marcia, how many days a week service is this set up for?

Ms. Calleja: Three days a week.

Mr. Flint: The per visit charge is actually \$20 to \$30 less than competitors in other Districts. So, we think it is a competitive fee. If there are any questions, we can discuss those. Otherwise, I would ask for a motion to approve the agreement.

On MOTION by Mr. Vidrine seconded by Mr. Hooker with all in favor, the Cleaning Maintenance Agreement with Westwood Interior Cleaning, Inc., was approved.

B. Pool Maintenance Proposal with Roberts Pool Service and Repair, Inc.

Mr. Flint: This agreement is with Roberts Pool Service and Repair, Inc. (Roberts) for three days per week pool cleaning, initially for \$1,300 per month. Again, we believe the cost of this proposal is competitive. At some point, we may need more than three days a week once we get additional use. Initially three days per week would be adequate. We use Roberts in some other communities. They tend to be competitive as far as price and we have been happy with their services. We need a motion to approve the proposal.

On MOTION by Mr. Vidrine seconded by Mr. Hooker with all in favor, the Pool Maintenance Proposal with Roberts Pool Service and Repair, Inc. in the amount of \$1,300 per month, was approved.

C. Termite Control Agreement with ProStaff

Mr. Flint: The agreement with ProStaff for termite control is for \$2,082. Then there's an annual renewal fee for a termite bond of \$300. We need a motion to approve the agreement

On MOTION by Mr. Vidrine seconded by Mr. Good with all in favor, the Termite Control Agreement with ProStaff in the amount of \$2,082, was approved.

D. Pest Control Agreement with ProStaff

Mr. Flint: The agreement with ProStaff is for monthly pest control services. There is a monthly service charge of \$65 per month. Am I explaining that correctly, Marcia?

Ms. Calleja: Yes.

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

On MOTION by Mr. Vidrine seconded by Mr. Hooker with all in favor, the Termite Control Agreement with ProStaff in the amount of \$65 per month, was approved.

E. Pest Control Agreement with ProStaff

Mr. Flint: The agreement with ProStaff is for monthly pest control services. There is a monthly service charge of \$65 per month. Am I explaining that correctly, Marcia?

Ms. Calleja: Yes.

Mr. Flint: Are there any questions? If not, we need a motion to approve the agreement.

On MOTION by Mr. Vidrine seconded by Mr. Hooker with all in favor, the Termite Control Agreement with ProStaff in the amount of \$65 per month, was approved.

F. Landscape Maintenance Agreement with EarthTech

Mr. Flint: This agreement is for landscape maintenance associated with the amenity complex. EarthTech is performing the landscape maintenance for the community on behalf of the CDD. This adds in additional landscape maintenance associated with the amenity, once the District takes that facility over. It is a cost of \$1,743.75 per month. Are there any questions? If not, we need a motion to approve the agreement.

On MOTION by Mr. Vidrine seconded by Mr. Hooker with all in favor, the Landscape Maintenance Agreement with EarthTech in the amount of \$1,743.75 per month, was approved.

SEVENTH ORDER OF BUSINESS

Consideration of Agreement for Underwriting Services with MBS Capital Markets, LLC

Mr. Flint: MBS is the District's underwriter. They typically have a separate agreement for each series of bonds that are issued. This is an agreement for underwriting services under MSRB Rule G-17. Justin Rowan is on the call.

Mr. Rowan: I'm happy to answer any questions. As you pointed out, pursuant to the regulators we presented a new Investment Banking Agreement to each bond issuance for the District. This particular Investment Banking Agreement applies to the next phases of infrastructure to be undertaken by the Districts, which includes Phases 2, 4 and 5. The landowners, Lennar and Pulte are involved. Basically, this agreement relates to these pending projects, as we gear up and mobilize staff to start working on documentation for this bond issuance.

Mr. Flint: Are there are any questions on the agreement? If not, we would ask for a motion to accept the agreement.

Ms. Carpenter: This is a typical agreement and the Board just needs to accept it under the FDC rule.

On MOTION by Mr. Vidrine seconded by Mr. Good with all in favor, the Agreement for Underwriting Services with MBS Capital Markets, LLC., was approved.

EIGHTH ORDER OF BUSINESS

Discussion of Draft Amenity Policies

Mr. Flint: These policies are adopted by a motion of the Board. However, any rates that are referenced in this document are all established by rule. These policies refer back to those rules. This is how the District operates, hours of operation, how access cards are handled, what residents can and cannot do at the various amenities and the ability to enforce operations. It also has a suspension and termination of privileges. I'll talk with Jan. We may want to include as a rule. Typically, that would be adopted by rule as well. That gives the District the ability to be able to suspend those privileges for use of the facility. This is still in draft form. What is the date that the amenities are proposed to be open? Do we have a ballpark date?

Mr. Warren: I would say substantial completion any day. Was the question of turnover, when its complete? What was his specific question?

Mr. Flint: When do we expect operating, even for residents?

Mr. Warren: Within 30 to 45 days.

Mr. Flint: Okay. We provided you with a draft. Any comments the Board may have, should be provided to Marcia. We will include a final version at your September 2nd agenda. If any issues come up, or if we open the amenities sooner without these rules on an interim basis, the Board has time to provide any comment or feedback. So, we are providing this at this point for your information, but we will re-agenda them for September for actual adoption.

Mr. Vidrine: That works.

Mr. Flint: That's all we had for business items.

NINTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Flint: Jan, do you have anything else to report?

Ms. Carpenter: No, we don't. Thanks. We are just working on the things you talked about during the meeting.

B. Engineer

Mr. Flint: Eric? Do you have anything to report to the Board?

Mr. Warren: Good morning. We initiated work on the Supplemental Engineer's Report for the Phase 2 project.

Mr. Flint: On the next series of bonds, the Board has already gone through the assessment process for the entire District. So as far as the next bond issuance, we will not need to have another assessment hearing or bond validation. The engineer is working on a Supplemental Engineer's Report to find the improvements that would be financed. We will be preparing a Supplemental Assessment Methodology. When we are ready to issue bonds, the Board would be adopting a Bond Delegation Resolution, delegating authority to the Chair to execute all of the documents necessary to close on the bonds. We can pull the trigger on that fairly quickly once the Engineer's Report and Methodology are completed and the timing is right.

C. District Manager's Report

i. Approval of Check Register

Mr. Flint: The Check Register in your agenda package was for the General Fund and Payroll totaling \$21,390.05. The detailed register is behind the summary. Are there any questions or comments on the check register? If not, we would ask for a motion to approve it.

On MOTION by Mr. Vidrine seconded by Mr. Hooker with all in favor, the Check Register from June 20, 2020 through July 27, 2020 in the amount of \$21,390.05, was approved.

ii. Balance Sheet and Income Statement

Mr. Flint: The Balance Sheet and Income Statement is through June 30th. No action is required by the Board, but if the Board has any questions, we can discuss those.

iii. Approval of Fiscal Year 2021 Meeting Schedule

Mr. Flint: The Board is required to approve an annual meeting schedule each year. We provided a draft for having the Board meet on the first Wednesday of each month at 9:00 a.m. at

the Clubhouse on Fulfilment Drive. We can either have it at the Clubhouse or continue to meet at the Library.

Mr. Vidrine: The Clubhouse would be fine.

Mr. Flint: If we don't have any business, we can cancel a meeting, but this at least gives us a date and time each month for those meetings. So, if the Board is comfortable with the notice, I would ask the Board to approve the meeting schedule.

On MOTION by Mr. Vidrine seconded by Mr. Good with all in favor, the Fiscal Year 2021 Meeting Schedule as presented, was approved.

Mr. Flint: Does the Amenity Manager have any updates for the Board?

Mr. Scheerer: We met onsite with the pool contractor with Village Pools, Roberts Pools and Spies Pools. Spies is going to be placing an external chlorine storage tank within the confines of the pool pump equipment because what's in the ground probably won't be sufficient to handle the amount of chlorine we are going to be using. So that's one of the other things that we are going to be doing, as soon as the landscaping is done. From a field perspective, I will also be meeting with EarthTech to review all of the improvements. I obtained a list of all improvements from EarthTech and will make sure everything that was slated to be in the ground is in the ground. The camera guys were onsite recently and I can let Marcia speak to what is going on inside the building.

Mr. Flint: Okay. Marcia?

Ms. Calleja: The camera system has been installed and it is recording. They are just working on the final cameras in the Fitness Center, but as far as the main building, it has been installed and is working. With the access cards, there are just a new more readers that they need to install and making some adjustments on the push bars, but the system is installed. They are almost complete.

Mr. Flint: Sounds good. Are there any questions for staff? Hearing none,

TENTH ORDER OF BUSINESS

Other Business

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

ELEVENTH ORDER OF BUSINESS

Supervisors Requests

There being none, the next item followed.

TWELFTH 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

SECTION V

RESOLUTION NO. 2020-13

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TOHOQUA COMMUNITY DEVELOPMENT DISTRICT SETTING A PUBLIC HEARING TO BE HELD ON _____, 2020 AT _____ A.M./P.M. AT THE TOHOQUA AMENITY CENTER, 1830 FULFILLMENT DRIVE, KISSIMEE, FLORIDA 34744, FOR THE PURPOSE OF HEARING PUBLIC COMMENT ON THE ESTABLISHMENT AND/OR MODIFICATION OF RULES AND POLICIES FOR THE UTILIZATION OF THE COMMUNITY AMENITY FACILITIES, ON THE CREATION OF A RATE STRUCTURE FOR USE OF SUCH FACILITIES, FOR THE ESTABLISHMENT OF A POLICY AND GUIDELINES TO ADDRESS THE SUSPENSION AND TERMINATION OF PRIVILEGES TO USE AMENITIES AND FACILITIES WITHIN THE DISTRICT, AND FOR THE ADOPTION OF RULES CHAPTER IV, CHAPTER V AND CHAPTER VI FOR THE TOHOQUA COMMUNITY DEVELOPMENT DISTRICT, IN ACCORDANCE WITH CHAPTERS 120 AND 190, FLORIDA STATUTES.

WHEREAS, the Board of Supervisors of the Tohoqua Community Development District ("District"), has determined to establish and/or modify rules and policies for the utilization of the community amenity facilities within the District, to create a rate structure for use of such facilities by its patrons, to establish a policy and guidelines to address the suspension and termination of privileges to use the amenities and facilities within the District; the District has determined to enact Rules Chapter IV Chapter V and Chapter VI for the District, and the District now desires to hold a public hearing to consider the advisability and propriety of said rules, policies and rate structure, and also desires to provide notice of said public hearing; and

NOW THEREFORE, BE IT RESOLVED BY THE DISTRICT OF SUPERVISORS OF THE TOHOQUA COMMUNITY DEVELOPMENT DISTRICT, OSCEOLA COUNTY, FLORIDA:

1. That there is hereby declared a public hearing to be held on _____, 2020 at _____ am/pm at the Tohoqua Amenity Center, 1830 Fulfillment Drive, Kissimmee, Florida 34744, for the purpose of hearing comment and objection to the proposed rules, policies and rates pertaining to the advisability and propriety of said rules and rate structure/fee. The hearing may be conducted remotely, pursuant to communications media technology and/or by telephone pursuant to Executive Orders 20-52, 20-69, 20-112, 20-150, 20-179 and 20-193 issued by Governor DeSantis on March 9, 2020, March 20, 2020, April 29, 2020, June 23, 2020, July 30, 2020 and August 7, 2020 respectively, and any extensions or supplements thereof, and pursuant to Section 120.54(5)(b)2., *Florida Statutes*. Affected parties may appear at that hearing or submit their comments in writing prior to the meeting to the office of the District Manager, at 219 East Livingston Street, Orlando, Florida 32801 or via email to GFlint@gmscfl.com.

2. That the District also hereby authorizes a preliminary, proposed rate structure pertaining to fees for non-residents of the District for their use of the District's community amenity facilities; for fees for the use of the Clubhouse and other facilities and services, and said proposed rates are set forth in the proposed Rules Chapter IV and Chapter V, attached hereto as Exhibit "A" and Exhibit "B," respectively; and the policy and guidelines to address the suspension and termination of privileges to use the District's amenities and facilities, as set forth in the proposed Rules Chapter VI, attached hereto as Exhibit "C."

3. That notice of said hearing shall be advertised in accordance with Chapters 120 and 190 *Florida Statutes*, and the District Manager is hereby authorized to place said notice in a newspaper of general circulation within Osceola County.

4. That this Resolution shall become effective upon its passage.

**SIGNATURE PAGE TO RESOLUTION 2020-13
TOHOQUA COMMUNITY DEVELOPMENT DISTRICT**

PASSED AND ADOPTED this 2nd day of September, 2020.

TOHOQUA COMMUNITY DEVELOPMENT
DISTRICT, a Florida community development
district

Print: _____
Secretary / Assistant Secretary

Print: _____
Chairman / Vice Chairman

EXHIBIT “A”
RULE CHAPTER IV

[See following page.]

**RULES OF THE
TOHOQUA COMMUNITY DEVELOPMENT DISTRICT**

CHAPTER IV

**FEES FOR USE OF TOHOQUA CLUBHOUSE AMENITY FACILITIES
(FOR NON-RESIDENT MEMBERS)**

PURPOSE. The purpose of this Rule is to establish a fee schedule for the use of the Tohoqua Community Development District (the “District”) clubhouse amenities and facilities (generally referred to as the “Amenity Facilities”) by members of the public who do not rent in nor own property within the District; provide definitions; provide procedures for payment of such fees; and provide an effective date.

SECTION 1. POLICIES AND FEE SCHEDULE. The District does hereby establish the uniform, comprehensive fee schedule for the use of the Amenity Facilities by members of the public who do not rent in nor own property within the District.

1.1 Pursuant to Section 190.035, *Florida Statutes*, the District has the authority to “prescribe, fix, establish, and collect rates, fees, rentals, or other charges [. . .] for the facilities and services furnished by the district [. . .] including, but not limited to, recreational facilities [. . .].”

1.2 The real property owners within the District (“Residents”) (for themselves and on behalf of their renters (“Renters”)) have, through their payment of operations and maintenance special assessments and debt special assessments, made a long-term commitment to financing the construction, ongoing maintenance and day-to day operations of the Amenity Facilities.

1.3 An additional class of users of the Amenity Facilities consists of those families and individuals who are not Renters nor Residents (hereinafter called “Non-Residents”). The fee schedule set forth in Section 1.4 herein has been established by the District for payment by such Non-Residents for use of the Amenity Facilities. This fee schedule has been promulgated based upon the actual estimated costs and assessments paid or to be paid by real property owners within the District, to allow such Non-Resident Members the use of the Amenity Facilities on the same basis as Residents and Renters.

1.4 Non-Resident Member Fee Schedule.

(a) Annual Non-Resident Membership. The annual membership fee to be paid by those Non-Residents who do not reside in nor own real property within the District shall be \$2,000, to be paid in full at the time of application for membership (the “Non-Resident Annual User Fee”). Membership shall include up to four (4) members per household. Each subsequent annual Non-Resident Member fee shall be paid in full on the anniversary date of application for membership.

(b) Increases. Fee Non-Refundable. Such Non-Resident Annual User Fee may be increased, not more than once per year, by action of the Board of Supervisors, to reflect increased costs of operation and maintenance of the Amenity Facilities. All fees shall be fully non-refundable after receipt by the District. Annual increases, if any, shall be effective on the next renewal anniversary date.

1.5 District staff, or an agent of the District, shall prepare an information sheet consisting of name, address and other pertinent information for each Non-Resident who desires to pay the Non-Resident Annual User Fee for usage of the Amenity Facilities, and the staff shall develop and maintain such records and/or perform such ministerial tasks as are necessary to manage the collection and documentation of such fees and the usage of the Amenity Facilities. District staff may also require the Non-Resident Members to execute a Non-Resident Membership application and agreement (or similar documents), as well as a waiver and indemnification form(s), prior to using the Amenity Facilities.

1.6 All Non-Resident Members desiring to utilize, or using, the Amenity Facilities will be required to comply with all regulations, policies and procedures set forth in the District's Amenity Facilities Policies, as adopted by the Board of Supervisors and amended from time to time.

SECTION 2 -- DEFINITIONS.

The following definitions apply to this Chapter:

2.1 "Amenity Facilities" – shall mean the properties and areas owned by the District and intended for recreational use and shall include the clubhouse, together with it appurtenant facilities and areas including but not limited to the pool and pool area, fitness center, tennis courts, playground and dog park.

2.2 "District" – shall mean the Tohoqua Community Development District, a political subdivision of the State of Florida, created pursuant to Chapter 190 of the Florida Statutes.

2.3 "Fee Schedule" – shall mean the fee or fees established to defray the cost of construction, operation and maintenance of the clubhouse property by those families and individuals who do not reside in nor own property within the District.

2.4 "Non-Resident Annual User Fee" – shall mean the fee established by the District for any person that is not a Resident and wishes to become a Non-Resident Member.

2.5 "Non-Resident Member" – shall mean any individual not owning property in the District who is paying the Non-Resident Annual User Fee to the District for use of all Amenity Facilities.

2.6 "Resident" – shall mean person(s) or family owning a home or lot, or other parcel of real property, within the District.

2.7 “Clubhouse” – shall mean the real property and improvements owned by the District consisting of and including, but not limited to, the clubhouse, pool and pool area, tennis courts, playground, fitness center, and other amenities related to the clubhouse.

2.8 “Renter” - shall mean any tenant residing in a Resident’s home within the District pursuant to a valid rental or lease agreement, with a term of twelve (12) consecutive months or more.

2.9 Terms “may” and “shall” - As used herein, the word “may” is permissive, and the word “shall” is mandatory.

PASSED, ADOPTED AND EFFECTIVE THIS ____ DAY OF _____, 2020.

Specific Authority:	Sections 190.035(1) and 120.54, <i>Florida Statutes</i>
Law Implemented:	Sections 190.031, 190.035(1), 190.036, 190.037, 190.041 and 190.012(1), <i>Florida Statutes</i>

EXHIBIT “B”
RULE CHAPTER V

[See following page.]

RULES OF THE TOHOQUA COMMUNITY DEVELOPMENT DISTRICT

CHAPTER V

FEES FOR USE OF CERTAIN TOHOQUA FACILITIES AND SERVICES

PURPOSE. The purpose of this Rule is to establish a fee schedule for the use of the Tohoqua Community Development District (the “District”) amenities and facilities (generally referred to as the “Amenity Facilities”) and services in and related to the District’s clubhouse (generally referred to herein as the “Clubhouse”) by residents and renters of real property of the District and Non-Residents of the District who have paid the applicable Non-Resident Annual User Fee; provide procedures for payment of such fees; provide definitions; and provide an effective date.

SECTION 1 – RENTAL AND SERVICE FEES. The District does hereby establish a uniform, comprehensive fee schedule for the use of certain rooms/facilities/amenities and services (as identified herein) within the Amenity Facilities by Residents and Renters in the District, and by Non-Residents of the District who have paid the applicable Non-Resident Annual User Fee.

1.1 Pursuant to Section 190.035, *Florida Statutes*, the District has the authority to “prescribe, fix, establish, and collect rates, fees, rentals, or other charges [. . .] for the facilities and services furnished by the district [. . .] including, but not limited to, recreational facilities [. . .].”

1.2 The real property owners within the District (“Residents”) (for themselves and on behalf of their renters (“Renter”)) have, through their payment of operations and maintenance special assessments and debt special assessments, made a long-term commitment to financing the construction, ongoing maintenance and day-to day operations of the Clubhouse and other Amenity Facilities.

1.3 An additional class of users of the Clubhouse consists of those families and individuals who are not Residents or Renters, but who have paid the District’s “Non-Resident Annual User Fee” as established by Chapter IV of the District’s rules (hereinafter called “Non-Resident Members”). By payment of the Non-Resident Annual User Fee, such individuals are entitled to utilize the District facilities on the same basis as Residents and Renters.

1.4 The fee schedule set forth in Section 1.5 herein has been established by the District for payment by Residents, Renters and Non-Resident Members. This fee schedule has been promulgated to provide revenue to equitably contribute to the payment of expenses associated with the operation and maintenance of the Clubhouse rooms/facilities.

1.5 Fee Schedule.

(a) Fees for Use of Tohoqua Clubhouse. Any Resident, Renter or Non-

Resident Member wishing to rent the Clubhouse for a function, with a maximum attendance of ____ persons, shall pay a rental fee as follows: \$250.00 for a maximum period of four (4) hours, plus any direct expenses occurring as a result of the event. Only one rental period per day is permitted.

If any Non-Residents are in attendance during the rental period, the Resident/Renter/Non-Resident Member must be in attendance for the entirety of, and shall remain primarily responsible for, the event related to the reservation.

(b) Security Deposits and Fees. A refundable facility damage security deposit of \$_____ shall be charged for all Amenity Facility rentals described herein and will be collected by the District in advance in accordance with the District's adopted Amenity Facilities Policies, as they may be amended from time to time. The District and the Resident/Renter/Non-Resident Member shall coordinate and participate in pre- and post-event inspections of the facility. The release of the facility damage security deposit shall not occur until the District representative has verified that the facility is in the same or better condition than indicated on the pre-inspection checklist, as determined in the District's sole discretion.

(c) Fees for Access Cards. Two access cards (or similar access devices) shall be issued to each Resident household at no charge. Renters [and Non-Residents who have paid their applicable Non-Resident User Fee] may purchase up to two access cards at a cost of \$_____ per card. There shall be a charge of \$_____ per card to replace lost or stolen cards for all persons. Each household shall be limited to two Access Cards.

(d) Increases, All Fees Non-Refundable. Fees may be increased, not more than once per year and not more than 10% per year, by action of the Board of Supervisors, to reflect increased costs of operation of the Clubhouse and other Amenity Facilities. All fees shall be non-refundable after receipt by the District except when notice of cancellation for the Clubhouse rental is received at least thirty (30) days in advance of the reserved date. Exceptions to the refund policy may be made from time to time, in the District's sole discretion.

1.6 Payment of all fees and deposits set forth herein, as well as reservation of said room/facilities, shall be in accordance with the District's adopted Amenity Facilities Policies, as they may be amended from time to time. All rentals are subject to availability, which shall be determined in the District's sole discretion.

1.7 District staff may require individuals wishing to rent the Amenity Facilities described herein to provide a completed information sheet as well as execute a waiver and indemnification form prior to using the Amenity Facilities.

1.8 In addition to this Rule, all families or individuals desiring to utilize the Amenity Facilities shall be required to comply with all regulations, policies and procedures set forth in the

District's Amenity Facilities Policies, as adopted by the Board of Supervisors and amended from time to time.

SECTION 2 -- DEFINITIONS.

The following definitions apply to this Chapter:

2.1 "Amenity Facilities" – shall mean the properties and areas owned by the District and intended for recreational use and shall include the Clubhouse, together with it appurtenant facilities and areas including but not limited to the pool and pool area, fitness center, splash pad, playground and dog park.

2.2 "District" – shall mean the Tohoqua Community Development District, a political subdivision of the State of Florida, created pursuant to Chapter 190 of the Florida Statutes.

2.3 "Fee Schedule" – shall mean the fee or fees established to defray the cost of construction, operation and maintenance of the Clubhouse and the other Amenity Facilities by residents and renters of real property of the District and non-residents of the District who have paid the applicable Non-Resident Annual User Fee.

2.4 "Non-Resident Annual User Fee" – shall mean the fee established by the District for any person that is not a Resident and wishes to become a Non-Resident Member. The amount of the Non-Resident Annual User Fee is set forth in Chapter IV of the District's rules.

2.5 "Non-Resident Member" – shall mean any individual not owning property in the District who is paying the Non-Resident Annual User Fee to the District for use of all Amenity Facilities.

2.6 "Resident" – shall mean person(s) or family owning a home or lot, or other parcel of real property, within the District.

2.7 "Clubhouse" – shall mean the real property and improvements owned by the District consisting of and including, but not limited to, the Clubhouse, pool and pool area, splash pad, playground, fitness center, and other amenities related to the Clubhouse.

2.8 "Renter" - shall mean any tenant residing in a Resident's home within the District pursuant to a valid rental or lease agreement, with a term of [12 consecutive months or more.]

2.9 Terms "may" and "shall" - As used herein, the word "may" is permissive, and the word "shall" is mandatory.

PASSED, ADOPTED AND EFFECTIVE THIS ____ DAY OF _____, 2020.

Specific Authority: Sections 190.035(1) and 120.54, *Florida Statutes*
Law Implemented: Sections 190.031, 190.035(1), 190.036, 190.012 and 190.012(1), *Florida Statutes*

EXHIBIT “C”
RULE CHAPTER VI

[See following page.]

RULES OF THE TOHOQUA COMMUNITY DEVELOPMENT DISTRICT

CHAPTER VI

SUSPENSION OF USE AND TERMINATION OF PRIVILEGES FOR TOHOQUA AMENITIES AND FACILITIES

PURPOSE. The purpose of this Rule is to establish and provide a policy and guidelines to address the suspension and termination of privileges to use the Tohoqua Community Development District's (the "District") amenities and facilities (the "Amenity Facilities"); provide definitions; and provide an effective date.

SECTION 1 – RELATING TO THE HEALTH, SAFETY AND WELFARE OF THE PATRONS AND DAMAGE TO THE AMENITY FACILITIES.

1.1 The District Manager or the Operations Manager may, at any time, suspend or terminate any Patron's or Guest's privileges to use any or all of the Amenity Facilities when such action is necessary to protect the health, safety and welfare of other Patrons and their Guests, or to protect the Amenity Facilities from damage.

1.2 Such suspension or termination shall be for a maximum period of thirty (30) days or until the date of the District's next Board of Supervisors meeting, whichever occurs first. Such infraction and suspension shall be documented by the District Manager or the Operations Manager. The Operations Manager, District Manager and Board of Supervisors shall be notified to review this action at the next Board of Supervisors meeting.

SECTION 2 – RELATING TO THE DISTRICT'S AMENITY FACILITIES POLICIES.

2.1 Grounds for suspension and termination.

A Patron's or Guest's privileges at any or all Amenity Facilities may be subject to various lengths of suspension or termination for up to one (1) calendar year by the Board of Supervisors, and a Patron or Guest may also be required to pay restitution for any property damage, if a he or she:

1. Fails to abide by the District's Amenity Facilities Policies established and approved by the Board of Supervisors.
2. Submits false information on the application for a photo ID card or access/guest pass.
3. Permits unauthorized use of a photo ID card or access/guest pass.
4. Exhibits unsatisfactory behavior, deportment or appearance.
5. Treats the personnel or employees of the District and/or Operations Manager in an unreasonable or abusive manner.
6. Engages in conduct that is improper or likely to endanger the welfare, safety or reputation of the District's staff.
7. Damages or destroys District property.

SECTION 3 – SUSPENSION AND TERMINATION PROCESS.

In response to any violation of the rules, regulations, policies and procedures specified herein, including, but not limited to, those set forth in the preceding paragraph, the District shall follow the process outlined below with regard to suspension or termination of a Patron's or Guest's privileges.

- A. First Offense – Verbal warning by staff of policy violations; the warning shall be summarized in a brief written report by staff and kept on file in the District Manager's office or Operations Manager's office.
- B. Second Offense – Written warning by staff of continued policy violations signed by the Patron/Guest and kept on file in the District Manager's office or Operations Manager's office. In addition, the Patron/Guest will be suspended from the Amenity Facilities for the remainder of the day on which the written warning is issued.
- C. Third Offense – Automatic suspension of all Amenity Facilities privileges for one (1) week; a written report will be created, signed by the Patron/Guest and kept on file in the District Manager's office or Operations Manager's office.
- D. Fourth Offense – Automatic suspension from all Amenity Facilities for up to thirty (30) days or until the date of the next Board of Supervisors Meeting whichever occurs first. At this time a complete record of all previous documented offenses within the previous twelve (12) months will be presented to the Board of Supervisors for recommendation of suspension beyond thirty (30) days or possible termination of the Patron's/Guests privileges for up to one (1) calendar year from the Board of Supervisor's approval of termination of privileges.

SECTION 4 – DEFINITIONS.

The following definitions apply to this Chapter:

4.1 "Amenity Facilities" – shall mean the properties and areas owned by the District and intended for recreational use and shall include the Clubhouse, together with it appurtenant facilities and areas including but not limited to the pool and pool area, fitness center, splash pad, playground and dog park.

4.2 "Clubhouse" – shall mean the real property and improvements owned by the District consisting of and including, but not limited to, the Clubhouse, pool and pool area, splash pad, playground, fitness center, and other amenities related to the Clubhouse.

4.3 "District" – shall mean the Tohoqua Community Development District, a political subdivision of the State of Florida, created pursuant to Chapter 190 of the Florida Statutes.

4.4 "District Manager" – shall mean the professional management company with which the District has contracted to provide management services to the District.

4.5 “Guest” – shall mean any individual that is invited to use the Amenity Facilities by a Resident, Non-Resident Member or Renter and possesses a valid guest pass issued by the Amenity Manager.

4.6 “Operations Manager” – shall mean the personnel or staff hired by the District to provide management services to the District’s Amenity Facilities.

4.7 “Patron” or “Patrons” – shall mean Residents, House Guests, Non-Resident Members, and Renters/Leaseholders who are eighteen (18) years of age and older.

4.8 “Resident” – shall mean person(s) or family owning a home or lot, or other parcel of real property, within the District.

4.9 “Renter” - shall mean any tenant residing in a Resident’s home within the District pursuant to a valid rental or lease agreement, with a term of 12 consecutive months or more.

4.10 Terms “may” and “shall” - As used herein, the word “may” is permissive, and the word “shall” is mandatory.

PASSED, ADOPTED AND EFFECTIVE THIS ____ DAY OF _____, 2020.

Specific Authority: Sections 190.011(5) and 190.012(3), *Florida Statutes*
Law Implemented: Sections 190.011(5) and 190.012(3), *Florida Statutes*

SECTION VI

RESOLUTION NO. 2020-14

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TOHOQUA COMMUNITY DEVELOPMENT DISTRICT ADOPTING AMENITY CENTER POLICIES; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Tohoqua Community Development District ("District"), is a local unit of special purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated in Osceola County, Florida; and

WHEREAS, Chapter 190, *Florida Statutes*, authorizes the District to adopt resolutions that are necessary for the conduct of district business, including resolutions related to policies for amenities and facilities located within the District; and

WHEREAS, the District's Board of Supervisors finds that it is in the best interests of the District to adopt by resolution the Amenity Center Policies, attached hereto as **Exhibit "A,"** for immediate use and application; and

WHEREAS, the District's Board of Supervisors has complied with applicable Florida law concerning rule development and adoption.

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

SECTION 1. The attached Amenity Center Policies are hereby adopted. These Amenity Center Policies shall stay in full force and effect until such time as the Board of Supervisors may amend them in accordance with Chapter 190, *Florida Statutes*, and shall replace and supersede any previously adopted Amenity Center Policies in the District.

SECTION 2. This resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 2nd day of September, 2020.

[SIGNATURES ON FOLLOWING PAGE.]

PASSED AND ADOPTED this 2nd day of September, 2020.

TOHOQUA COMMUNITY
DEVELOPMENT DISTRICT, a Florida
community development district

Print: _____
Secretary / Assistant Secretary

Print: _____
Chairman / Vice Chairman

EXHIBIT “A”

AMENITY CENTER POLICIES

[See following page.]



TOHOQUA

WHERE LIFE THRIVES

AMENITY CENTER POLICIES

Approved
August _____, 2020

Tohoqua Amenity Center
1830 Fulfillment Drive
Kissimmee, FL 34744

Please note that these amenity facility policies are subject to change.

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DEFINITIONS

“Amenity Center” or “Facilities” – shall mean the properties and areas owned by the District and intended for recreational use and shall include, but not specifically be limited to, the Tohoqua Clubhouse, together with its appurtenant facilities and areas and District Recreational Amenities.

“Amenity Center Policies” or “Policies” – shall mean these Amenity Center Policies of Tohoqua Community Development District, as amended from time to time.

“Amenity Manager” – shall mean the management company, including its employees, staff and agents, contracted by the District to manage all Amenity Facilities within the District.

“Board of Supervisors” or “Board” – shall mean the Tohoqua Community Development District’s Board of Supervisors.

“District” – shall mean the Tohoqua Community Development District.

“District Manager” – shall mean the professional management company with which the District has contracted to provide management services to the District.

“Guest” – shall mean any individual that is invited to use the Amenity Facilities with a Resident, Renter or Non-Resident Member.

“Non-Resident Annual User Fee” – shall mean the fee established by the District for any person that is not a Resident and wishes to become a Non-Resident Member. The amount of the Annual User Fee is set forth herein, and that amount is subject to change based on Board action.

“Non-Resident Member” – shall mean any individual not owning property in the District who is paying the Non-Resident Annual User Fee to the District for use of all Amenity Facilities.

“Patron” or “Patrons” – shall mean Residents, Non-Resident Members, and Renters/Leaseholders who are eighteen (18) years of age and older.

“Renter” – shall mean any tenant residing in a Resident’s home pursuant to a valid rental or lease agreement.

“Resident” – shall mean any person or family owning property within the Tohoqua Community Development District.

ACCESS CARDS

1. Access cards (or similar access devices) may be issued to members of each Resident's household or Renters. There is a charge to replace lost or stolen cards.
2. Each household will be issued a maximum of two (2) access cards. The first two (2) cards will be issued at no charge to the Resident with a replacement cost of \$20.00 per card.
3. Renters will be required to purchase their own access cards at a cost of \$20.00 per card with a maximum of two (2) cards per household.
4. All Patrons will be required to sign a waiver of liability before using the District amenities and obtaining their access card(s).
5. Patrons may be required to present access cards upon request by staff at any Amenity Facility.

GUEST POLICIES

1. Guests must be accompanied by a Resident or Renter at all times while using the Amenity Center.
2. Resident or Renter may accompany no more than four (4) guests per household to the Amenity Center.
3. Residents or Renters are responsible for any and all actions taken by such Guest. Violation by a Guest of any of these Policies as set forth by the District could result in loss of that Resident or Renter's privileges.

RENTER'S PRIVILEGES

1. Residents who rent or lease out their residential unit(s) in the District shall have the right to designate the Renter of their residential unit(s) as the beneficial users of the Resident's privileges for purposes of Amenity Center use.
2. Renters may be required to acquire an access card. A Renter who is designated as the beneficial user of the Resident's membership shall be entitled to the same rights and privileges to use the Amenity Center as the Resident.
3. During the period when a Renter is designated as the beneficial user of the membership, the Resident shall not be entitled to use the Amenity Center with respect to that membership.

4. A current Rental Agreement must be on file with the Amenity Center onsite management office in order to obtain Access Cards.
5. Residents shall be responsible for all charges incurred by their Renters which remain unpaid after the customary billing and collection procedure established by the District. Resident owners are responsible for the deportment of their respective Renter.
6. Renters shall be subject to such other rules and regulations as the Board may adopt from time to time.
7. It is the responsibility of each Resident to provide a copy of the policies adopted for the Tohoqua community to their tenant(s).

GENERAL FACILITY PROVISIONS

1. The Board reserves the right to amend, modify, or delete, in part or in their entirety, these Policies when necessary, at a duly-noticed Board meeting, and will notify the Patrons of any changes. However, in order to change or modify rates or fees beyond the increases specifically allowed for by the District's rules and regulations, the Board must hold a duly-noticed public hearing on said rates and fees.
2. All Patrons may be required to present their access cards in order to gain access to the Amenity Center.
3. With the exception of the pool and wet areas where bathing suits are permitted, Patrons and Guests must be properly attired with shirts and shoes to use the Amenities. Bathing suits and wet feet are not allowed indoors.
4. Adult Patrons are responsible for all minor Patrons from their household or visiting the Amenities as Guests of the Patron, and, to better protect the health, welfare and safety of such minors, a parent/guardian(of at least 18 years of age) must accompany all such minors who are under the age of fifteen (15) or who are otherwise unable to govern and look after themselves in an appropriate manner. *Fifteen (15) year old Patrons may only visit the Amenity Center with guests fifteen (15) years of age or older.*
5. All hours of operation, including holiday schedules, of the Amenity Center will be established and published by the District and Amenity Manager.
6. Dogs and all other pets (with the exception of service dogs) are not permitted inside of the Tohoqua Clubhouse, pool, pool deck, tennis courts, pavilion(s) or fitness center. In the event a special event is held, as previously approved by the Amenity Manager, and dogs are permitted at the Amenity Center as part of the special event, they must be leashed. Patrons are responsible for picking up after all pets and disposing of any waste in a designated pet waste receptacle or an outdoor dumpster as a courtesy to residents.

7. Vehicles must be parked in designated areas. Vehicles should not be parked on grass lawns, in any way which blocks the normal flow of traffic or in any way that limits the ability of emergency service workers to respond to situations. The Amenity Manager reserves the right to waive this parking restriction in the event overflow parking is needed for a large event.
8. Fireworks of any kind are not permitted anywhere at or on the Amenity Center or adjacent areas; however, notwithstanding this general prohibition, the Board may approve the use of fireworks on a case-by-case basis.
9. Only District employees or employees of the Amenity Manager are allowed in the service areas of the Amenity Center.
10. The Board of Supervisors (as an entity), the Amenity Manager and its staff shall have full authority to enforce these policies. However, the Amenity Manager shall have the authority to waive strict application of any of these Policies when prudent, necessary or in the best interest of the District and its Residents. Such a temporary waiver of any policy by the Amenity Manager shall not constitute a continuous, ongoing waiver of said policy, and the Amenity Manager reserves the right to enforce all of these policies at any time he or she sees fit.
11. All lost or stolen access cards should be reported immediately to the Amenity Manager's office. A fee will be assessed for any replacement cards.
12. Smoking is not permitted at the Tohoqua Clubhouse together with its appurtenant amenities and areas.
13. Disregard for rules or policies may result in expulsion from the Amenity Center and/or loss of Amenity Center privileges in accordance with the procedures set forth herein.
14. Pool rules that are posted in the appropriate area must be observed.
15. Patrons and their Guests shall treat all staff members with courtesy and respect.
16. Off-road motorbikes/vehicles and golf carts are prohibited on all property owned, maintained and operated by the District or on any of the Amenity Facilities.
17. Skateboarding is not allowed on the Amenity Center property at any time.
18. Performances at any Amenity Facility, including those by outside entertainers, must be approved in advance by the Amenity Manager.
19. Except at certain functions when the clubhouse is rented, and only in the rented portion, alcoholic beverages may not be sold, served and consumed on the Amenity Center premises in accordance with state and local laws.

20. Commercial advertisements shall not be posted or circulated in the Amenity Center. Petitions, posters or promotional material shall not be originated, solicited, circulated or posted on Amenity Center property unless approved in writing by the Amenity Manager.
21. The Amenity Center shall not be used for commercial purposes without written permission from the Amenity Manager. The term "commercial purposes" shall mean those activities which involve, in any way, the provision of goods or services for compensation.
22. Firearms or any other weapons are prohibited in the Amenity Facilities during any governmental meetings or functions, including those of the District, and as otherwise prohibited in the Amenity Facilities in accordance with Florida law.
23. The Amenity Manager reserves the right to authorize all programs and activities, including the number of participants, equipment and supplies usage, facility reservations, etc., at all Amenity Facilities, except usage and rental fees that have been established by the Board. The Amenity Manager also has the right to authorize management-sponsored events and programs to better serve the Patrons, and to reserve any Amenity Facility for said events (if the schedule permits) and to collect revenue for those services provided. This includes, but is not limited to, various athletic events, cultural programs and social events, etc. Should the District be entitled to any of these revenues based on its established rental or usage fees, the Amenity Manager will be required to compensate the District accordingly.
24. Loitering (the offense of standing idly or prowling in a place, at a time or in a manner not usual for law-abiding individuals, under circumstances that warrant a justifiable and reasonable alarm or immediate concern for the safety of persons or property in the vicinity) is not permitted at any Amenity Facility.
25. All Patrons shall abide by and comply with any and all federal, state and local laws and ordinances while present at or utilizing the Amenity Center and shall ensure that any minor for whom they are responsible also complies with the same.
26. There shall be no overnight parking in the Amenity Center parking lot.

LOSS OR DESTRUCTION OF PROPERTY OR INSTANCES OF PERSONAL INJURY

1. Each Patron and their Guest assumes sole responsibility for his or her property. The District and its contractors shall not be responsible for the loss or damage to any private property used or stored on or in any of the Amenity Facilities.
2. Patrons shall be liable for any property damage and/or personal injury at the Amenity Center, or at any activity or function operated, organized, arranged or sponsored by the District or its contractors, which is caused by the Patron or the Patron's Guest or family

member(s). The District reserves the right to pursue any and all legal and equitable measures necessary to remedy any losses it suffers due to property damage or personal injury caused by a Patron or the Patron's Guest or family member(s).

3. Any Patron who in any manner, makes use of or accepts the use of any apparatus, appliance, facility, privilege or service whatsoever owned, leased or operated by the District or its contractors, or who engages in any contest, game, function, exercise, competition or other activity operated, organized, arranged or sponsored by the District, either on or off the Amenity Center's premises, shall do so at his or her own risk, and shall hold the Amenity Center's owners, the District, the Board of Supervisors, District employees, District representatives, District contractors and District agents, harmless from any and all loss, cost, claim, injury, damage or liability sustained or incurred by him or her, resulting therefrom and/or from any act of omission of the District, or their respective operators, supervisors, employees, representatives, contractors or agents. Any Patron shall have, owe, and perform the same obligation to the District and their respective operators, supervisors, employees, representatives, contractors, and agents hereunder with respect to any loss, cost, claim, injury, damage or liability sustained or incurred by any Guest or family member of such Patron.
4. Should any party bound by these Policies bring suit against the District, the Board of Supervisors or staff, agents or employees of the District, or any Amenity Facility operator or its officers, employees, representatives, contractors or agents in connection with any event operated, organized, arranged or sponsored by the District or any other claim or matter in connection with any event operated, organized, arranged or sponsored by the District, and fail to obtain judgment therein against the District or the Amenity Center's operators, officers, employees, representatives, contractors or agents, said party bringing suit shall be liable to the prevailing party (i.e., the District, etc.) for all costs and expenses incurred by it in the defense of such suit, including court costs and attorney's fees through all appellate proceedings.

GENERAL TOHOQUA AMENITY FACILITIES USAGE POLICY

All Patrons and Guests using the Amenity Center are expected to conduct themselves in a responsible, courteous and safe manner, in compliance with all policies and rules of the District governing the Amenity Center. Violation of the District's Policies and/or misuse or destruction of Amenity Center equipment may result in the suspension or termination of the District Amenity Center privileges with respect to the offending Patron or Guest.

Hours: The District Amenity Facilities are available for use by Patrons during normal operating hours to be established and posted by the District and Amenity Manager as listed below. The specific hours of operation will be designated by season.

Clubhouse:	10am – 6pm (M-F)
Fitness Center:	4:30am – 11:00pm (Daily)
Pool Area:	dawn until dusk (Specific hours set seasonally)
Playground:	dawn until dusk

Tennis Courts: dawn until dusk

Emergencies: After contacting 911 if required, all emergencies and injuries occurring at the Amenity Center must be reported to the Amenity Manager (phone number (407) 497-4662).

District Equipment: Any Patron or Guest utilizing District equipment is responsible for said equipment. Should the equipment be returned to the District damaged, missing pieces or in worse condition than when it was when usage began, that Patron or Guest would be responsible to the District for any cost associated with repair or replacement of the equipment.

Alcoholic Beverage Policy: Except for specific exclusions identified herein, NO alcoholic beverages may be sold, served, and consumed on the premises in accordance with state and local laws.

Please note that the Amenity Center is an unattended facility. Persons using the Amenity Center do so at their own risk. Amenity Manager's staff members are not present to provide personal training, exercise consultation or athletic instruction, unless otherwise noted, to Patrons or Guests. Persons interested in using the Amenity Center are encouraged to consult with a physician prior to commencing a fitness program.

DOG RULES

Walking Trail

1. Dogs must be on a leash at all times.
2. Aggressive dogs are not permitted on the premises. Dogs must be removed from the walking trail at the first sign of aggression.
3. Dog feces must be cleaned up by owners.

Dog Park, If applicable

1. Dogs must be current on all vaccinations.
2. Dogs must be leashed when entering and exiting the Dog Park.
3. No Children under the age of sixteen (16) are permitted unless accompanied by an adult. Children have a tendency to scream and run when excited, which can trigger a dog's prey drive or natural instinct to chase. For this reason and for the safety of your children, we do not recommend bringing small children and infants into the dog park.
4. Aggressive dogs are not permitted on the premises. Dogs must be removed at the first sign of aggression.
5. Female dogs in heat are prohibited from entering the park.
6. Dog owners must be in the park and within view of their dogs at all times.
7. All off-leash dogs must be under voice control of their owners. If you cannot control your dog off leash, keep your pet leashed at all times.

8. Dog owners must keep their leash in hand at all times.
9. Please do not bring dog food into the park.
10. Owner must clean up dog feces. Seal waste in plastic bags before disposing in designated receptacles.
11. Fill any holes your dog digs.
12. Failure to abide by the park rules may result in loss of privileges.

PLAYGROUND RULES

1. Use playground at your own risk.
2. Playgrounds are designed for ages twelve (12) and under.
3. Children must be accompanied by an adult.
4. No glass or alcoholic beverages allowed on the playground.
5. Proper footwear required at all times.
6. Improper use of equipment prohibited.
7. No pets on the playground.

GENERAL SWIMMING POOL RULES

NO LIFEGUARD ON DUTY - SWIM AT YOUR OWN RISK

1. Patrons may be required to present their access cards or verification of registration while in the swimming pool area. At any given time, a Resident or Renter is allowed up to four (4) Guests per household to the swimming pool (unless a greater number of guests has been approved by the Amenity Manager).
2. Guests under fifteen (15) years of age must be accompanied at all times by a parent or Patron during usage of the pool facility. Guests age fifteen (15) through seventeen (17) of age may not accompany children age of fourteen (14) or younger without an adult that is eighteen (18) or older.
3. No diving, jumping, pushing, running, throwing any item or other horseplay is allowed in the pool or on the pool deck area.
4. Diving is prohibited.
5. Radios, tape players, CD players, MP3 players and televisions are not permitted unless they are personal units equipped with headphones or for scheduled activities.
6. Swimming is permitted only during designated hours as posted at the pool, and such hours are subject to change at the discretion of Amenity Manager. Patrons and Guests swim at their own risk and must adhere to swimming pool rules at all times.
7. Showers are required before entering the pool.
8. Patrons and Guests may bring non-alcoholic beverages and food to the pool area and must properly dispose of all trash by utilizing the proper disposal containers upon exiting the pool. Glass containers are prohibited. The wet pool deck (the four-foot-wide unobstructed pool deck area around the outside of the pool water perimeter) must remain clear of all food and beverages at all times.

9. There is no consumption of food or drinks while in the pool.
10. Those who are not reliably toilet trained, must wear rubber lined swim diapers, as well as a swimsuit over the swim diaper, to reduce the health risks associated with human waste in the swimming pool/deck area.
11. Play equipment, such as floats, rafts, snorkels, dive sticks, flotation devices and other recreational items such as balls and pool toys must meet with staff approval. The facility reserves the right to discontinue usage of such play equipment during times of peak or scheduled activity at the pool, or if the equipment causes a safety concern.
12. Swimming pool hours will be posted. Pool availability may be limited or rotated in order to facilitate maintenance of the facility. Depending upon usage, the pool may be closed for various periods of time to facilitate maintenance and to maintain health code regulations.
13. Pets (except service dogs), bicycles, skateboards, roller blades, scooters and golf carts are not permitted on the pool deck area or inside any Amenity Center gates at any time.
14. The Amenity Manager reserves the right to authorize all programs and activities (including the number of participants, equipment and supplies usage, etc.) conducted at the pool, including swim lessons and aquatic/recreational programs.
15. Any person swimming during non-posted swimming hours may be suspended from using the facility.
16. Proper swim attire (no cutoffs) must be worn in the pool. No street clothes are permitted. No undergarments or thong style swim attire are permitted. Additionally, swim attire must be worn properly.
17. No chewing gum is permitted in the pool or on the pool deck area.
18. For the comfort of others, the changing of diapers or clothes is not allowed poolside.
19. No one shall pollute the pool. Anyone who pollutes the pool is liable for any costs incurred in treating and reopening the pool.
20. Radio controlled watercraft are not allowed in the pool area.
21. Pool entrances must be kept clear at all times.
22. No swinging on ladders, fences, or railings is allowed.
23. Pool furniture is not to be removed from the pool area.
24. Loud, profane, or abusive language is absolutely prohibited.
25. No physical or verbal abuse will be tolerated.
26. Tobacco products are not allowed in the pool area.
27. Illegal drugs are not permitted.
28. No personal grills or any type of cooking device may be brought onto the Amenity Center including the pool at any time.
29. The District is not responsible for lost or stolen items.
30. Chemicals used in the pool/spa may affect certain hair or fabric colors. The District is not responsible for these effects.
31. Lap lanes are to be used only by persons swimming laps or water walking or jogging.
32. The Tohoqua pool, BBQ grills and deck area may not be rented at any time; however, access may be limited at certain times for various District functions, as approved by the Board.

SWIMMING POOL: THUNDERSTORM POLICY

The Amenity Manager may control whether swimming is permitted in inclement weather, and the pool facility may be closed or opened at their discretion.

FITNESS CENTER POLICIES

Eligible Users: Patrons and Guests fifteen (15) years of age and older are permitted to use the District fitness centers during designated operating hours.

Food and Beverage: Food is not permitted within the District fitness center. Beverages, however, are permitted in the District fitness center if contained in non-breakable containers with screw top or sealed lids. Please clean off your beverage containers so that it doesn't drip onto the fitness center floor. Alcoholic beverages are not permitted. Smoking is not permitted in the District fitness center.

1. Appropriate attire and footwear (covering the entire foot) must be worn at all times in the District fitness centers. Appropriate attire includes t-shirts, tank tops, shorts, and/or athletic wear (no swimsuits).
2. Each individual is responsible for wiping off fitness equipment after use.
3. Hand chalk is not permitted to be used in the District fitness centers.
4. Radios, tape players, MP3 players and CD players are not permitted unless they are personal units equipped with headphones.
5. No bags, gear, or jackets are permitted on the floor of the District Fitness Centers or on the fitness equipment.
6. Weights or other fitness equipment may not be removed from the District fitness centers.
7. Please limit use of cardiovascular equipment to thirty (30) minutes and step aside between multiple sets on weight equipment if other persons are waiting.
8. Please be respectful of others. Allow other Patrons and Guests to also use equipment, especially the cardiovascular equipment.
9. Please replace weights to their proper location after use.
10. Free weights are not to be dropped and should be placed only on the floor or on equipment made specifically for storage of the weights.
11. Any fitness program operated, established and run by the Amenity Manager may have priority over other users of the District fitness centers.

TENNIS COURTS

1. Courts are available for use by Patrons and Guests only on a first come first serve basis. When other players are waiting tennis court use should be limited to 1 hour.
2. All players shall be dressed in appropriate attire, which includes shirts, tennis shoes, shorts or warm up suits. These items must be worn at all times. Hard and/or black soled shoes are restricted from the tennis courts.

3. Pets, with the exception of service animals, are not permitted on the courts at any time.
4. Food and gum are not permitted on the courts. Drinks must be in a non-breakable spill-proof container.
5. No glass containers or breakable objects of any kind are permitted on the tennis courts.
6. Courts are open from dawn until dusk or as otherwise posted. No one is permitted on the courts at any other time unless a specific event is scheduled.
7. No bicycles, scooters, roller skates, roller blades or skateboards, hover boards or similar items are permitted on the tennis courts.
8. No furniture, other than benches already provided, will be allowed on the playing surfaces.
9. Patrons are responsible for bringing their own equipment.

TOHOQUA CLUBHOUSE: RESERVATION POLICY

Patrons, upon payment of applicable fees, may reserve the Tohoqua Clubhouse through the Amenity Manager's office for various meetings, classes, events, etc. for a maximum of four (4) hours per event. Patron may only hold one four (4) hour event block per day. Reservation of the Tohoqua Clubhouse is on a first come, first serve basis and is subject to approval by the Amenity Manager. Refer to the Rules of the Tohoqua Community Development District, Chapter V - "Rental Fees For Use of Certain Tohoqua Facilities" (the "Rules – Chapter V"), for a complete schedule of rental fees and deposits. Please contact the Amenity Manager to make the proper arrangements regarding availability.

The maximum guest count should not exceed **[87 people] – Need to confirm.**

It is District's policy that no alcohol of any kind is to be brought into, or taken away from, the facility without the District's approval.

The Tohoqua Clubhouse is unavailable for private events on the following holidays: Easter Sunday; Memorial Day; 4th of July; Labor Day; Thanksgiving; Christmas Eve; Christmas Day; New Year's Eve; New Year's Day

Below are the policies and guidelines set forth and agreed upon by the Board and Amenity Manager regarding events in the Tohoqua Clubhouse:

Policies

1. Applicants for rental of the Tohoqua Clubhouse may only be a Resident, Renter or Non-Resident Member wishing to rent the Tohoqua Clubhouse. Refer to the Rules – Chapter IV for more information.
2. Applicants may rent the Tohoqua Clubhouse designated rental room only, as certain amenities may not be reserved for private use. **SEE BELOW FOR DETAILS*
3. Tohoqua Clubhouse will be reserved on a first-come, first-served basis.

4. Applicant may reserve the Tohoqua Clubhouse for up to four (4) hours only; one four (4) hour reservation per day. (You are required to provide a minimum 30-day notice before your event in order to make a reservation)
5. All parties and events, including clean-up, at the Tohoqua Clubhouse must conclude by 10:00pm. No Exceptions.
6. All applicants will be required to fill out and sign the District Facility Use Application Agreement at the Tohoqua Clubhouse office.
7. Staff will not accept voice messages left with the Tohoqua Clubhouse office as a reservation. You must receive written authorization from a management team member to confirm your reservation.
8. Please call the Tohoqua Clubhouse office if you cannot make your scheduled reservation.
9. There are no personal "standing" weekly or monthly reservations allowed for the Tohoqua Clubhouse listed in the reservation policy.
10. Applicants are responsible for ensuring that their Guests adhere to the policies set forth herein.
11. The volume of live or recorded music must not violate applicable City of St. Cloud noise ordinances.
12. Alcoholic beverage service, if approved, shall only be obtained through a service licensed to serve alcoholic beverages. Such service is required to provide to the Amenity Manager a certificate of insurance, naming the District as an additional insured party. A copy of the liquor license is also required to be provided to the Amenity Manager prior to usage of the Tohoqua Clubhouse.
13. Patrons are not allowed to bring and utilize their own personal grills or smokers at the Tohoqua Clubhouse. Upon approval by the Amenity Manager, Patrons may hire an insured caterer to provide this service and the location of any grill or smoker will be at the discretion of the Amenity Manager. Such catering service will be required to provide to the Amenity Manager a certificate of insurance, naming the District as an additional insured party.
14. Clubhouse kitchen shall be left clean, including but not limited to, inside of microwaves, refrigerators, counter tops, sinks, floor and cabinets.
15. Clubhouse windows and doors shall remain in closed position at all times during your event.
16. These policies are subject to change at any time pursuant to action by the Board of Supervisors.

**Rental of the Tohoqua Clubhouse only reserves the clubhouse, clubhouse kitchen and restrooms. Rental of the Tohoqua Clubhouse does not include the pool deck, pool or any other appurtenant facilities. No Exceptions.*

Indemnification

Each organization, group or individual reserving the use of an Amenity Facility (or any part thereof) agrees to indemnify and hold harmless the District, the owners of the Amenity Facility and the owner's officers, agents and employees from any and all liability, claims, actions, suits or demands by any person, corporation or other entity, for injuries, death, property damage of any nature, arising out of, or in connection with, the use of the District lands, premises and/or Amenity Center, including litigation or any appellate proceeding with respect thereto. Nothing

herein shall constitute or be construed as a waiver of the District's sovereign immunity granted pursuant to Section 768.38, Florida Statutes.

PAVILION POLICIES

1. The pavilions are available for use by Patrons and Guests only on a first come first serve basis.
2. You may not hold the pavilion area(s) for future use. You may only utilize areas during your visit.
3. The pavilions may be furnished with tables, chairs, fans, electricity, and grills. If you are unsure how to operate the grills or need assistance with any equipment, please contact the Amenity Manager or staff for instructions.
4. You are required to clean the grill and dispose of the coal, if applicable, in the designated containers after each use.
5. You may use the grills for a maximum of three (3) hours per day in order to allow other Patrons to utilize the grills.
6. If at any time the equipment at the pavilion fails to operate properly, please contact the Amenity Manager or staff for assistance.
7. Guests under eighteen (18) years of age may not utilize the grills at the pavilion.
8. Be courteous to others by sharing the common areas spaces throughout the facilities, this includes but is not limited to, BBQ Grills and Pavilions.
9. Please ensure that the pavilion and surrounding area is clean and free from trash and debris following any function.
10. GUEST COUNT SHALL NOT EXCEED FOUR (4) GUESTS PER HOUSEHOLD AT ANY TIME.
11. The pavilion may be reserved by the District for District-sponsored events or functions.

CLUBS AND OTHER ORGANIZATIONS

Any club, group or organization wanting to utilize the Amenity Center to promote club or organization activities must meet the following criteria:

- ☐ Clubs must be comprised of a minimum of at least five active members; all members must be Tohoqua residents.
- ☐ No club may be formed, and no activities held within the Amenities Center, for commercial or profit-making purposes.
- ☐ The purpose of each club must be to provide lifestyle enhancing opportunities to Tohoqua residents and not to effectuate sales of products or services. No one household can profit from the club. Clubs may generate funds through dues and proceeds from club-organized events. If a club chooses to generate funds, a check and balance system must be in place as well as a club checking account.
- ☐ Club membership and club activities must be available to all residents. Criteria for club membership should be governed by the individual club's by-laws.

- ❑ Rules applying to the formation and admissibility of clubs may be modified at the discretion of District Board of Supervisors.
- ❑ Violations of these policies by any club may result in the loss of that club's privileges within the Amenity Center.

SUSPENSION AND TERMINATION OF PRIVILEGES

Relating to the Health, Safety and Welfare of the Patrons and Damage to Amenity Center:

Notwithstanding anything contained herein, the Amenity Manager may, at any time, restrict or suspend any Patron's or Guest's privileges to use any or all of the Amenity Center when such action is necessary to protect the health, safety and welfare of other Patrons and their Guests, or to protect the Amenity Center from damage.

Such restriction or suspension shall be for a maximum period of thirty (30) days or until the date of the next Board of Supervisors meeting, whichever occurs first. Such infraction and suspension shall be documented by the Amenity Manager. The Operations Manager, District Manager and Board of Supervisors shall be notified to review this action at the next Board of Supervisors meeting.

Relating to District's Amenity Center Policies:

A Patron's or Guest's privileges at any or all Amenity Facilities may be subject to various lengths of suspension or termination for up to one (1) calendar year by the Board of Supervisors, and a Patron or Guest may also be required to pay restitution for any property damage, if a he or she:

1. Fails to abide by the District's Amenity Center Policies established and approved by the Board of Supervisors.
2. Submits false information on the application for an access card.
3. Permits unauthorized use of access card.
4. Exhibits unsatisfactory behavior, deportment or appearance.
5. Treats the personnel or employees of the Amenity Manager in an unreasonable or abusive manner.
6. Engages in conduct that is improper or likely to endanger the welfare, safety or reputation of the District or Amenity Manager's staff.
7. Damages or destroys District property.

District Suspension and Termination Process:

In response to any violation of the rules, regulations, policies and procedures specified herein, including, but not limited to, those set forth in the preceding paragraph, the District shall follow the process outlined below with regard to suspension or termination of a Patron's or Guest's privileges*:

- A. First Offense – Verbal warning by staff of policy violations; the warning shall be summarized in a brief written report by staff and kept on file in the Tohoqua Clubhouse Office.
- B. Second Offense – Written warning by staff of continued policy violations signed by the Patron/Guest and kept on file in the Tohoqua Clubhouse Office. In addition, the Patron/Guest will be suspended from the Amenity Center for the remainder of the day on which the written warning is issued. Refusal to leave the facility constitutes a Third Offense.
- C. Third Offense – Automatic suspension of all Amenity Center privileges for one (1) week; a written report will be created, signed by the Patron/Guest and kept on file in the Tohoqua Clubhouse Office.
- D. Fourth Offense – Automatic suspension from all Amenity Center for up to thirty (30) days or until the date of the next Board of Supervisors Meeting whichever occurs first. At this time a complete record of all previous documented offenses within the previous twelve (12) months will be presented to the Board for recommendation of suspension beyond thirty (30) days or possible termination of the Patron's/Guests privileges for up to one (1) calendar year from the Board's approval of termination of privileges.

Patron/Guest is required to sign the offense as stated above, however, refusal to sign does not invalidate the offense/document filed with the Amenity Manager.

*Inappropriate, disrespectful, abusive, threatening actions or language by any Patron against any staff member will not be tolerated. If at any time, any Patron becomes excessively threatening or vulgar towards any staff member, 911 will be called and a police report will be filed with the City of St. Cloud Police Department immediately. Furthermore, Patrons access cards to the facilities can and will immediately be deactivated for a period of time on the FIRST OFFENSE. This is a serious offense and will not be tolerated.

SECTION VII



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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August 24, 2020

Board of Supervisors
Tohoqua Community Development District
c/o GMS, LLC
219 E. Livingston Street
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, 2020. 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, 2020. 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 2020 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.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

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 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.

Furthermore, Grau & Associates agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Auditor acknowledges that the designated public records custodian for the District is the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which 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 the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Grau & Associate's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Grau & Associates, Grau & Associates shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN.

Our fee for these services will not exceed \$3,400 for the September 30, 2020 audit unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

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.

The District may terminate this agreement, with or without consent, upon thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the date of the notice of termination subject to any offsets the District may have against Grau & Associates.

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 2019 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: _____



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



AICPA

**Peer Review
Program**

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

February 20, 2020

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

Dear Antonio Grau:

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

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

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

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

SECTION VIII

SECTION C

SECTION 1

Tohoqua

Community Development District

Summary of Operating Checks

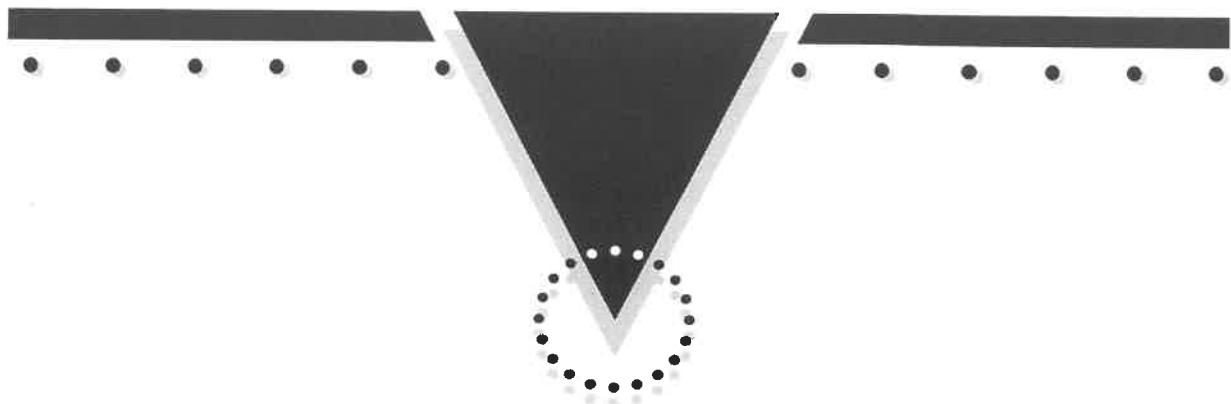
July 28, 2020 to August 24, 2020

Bank	Date	Check No.'s	Amount
General Fund	8/7/20	179-181	\$ 10,520.49
	8/17/20	182-183	\$ 1,625.00
	8/21/20	184-185	\$ 9,835.00
			<hr/> \$ 21,980.49
Payroll	Andre Vidrine	50028	\$ 184.70
	Jason Good	50029	\$ 184.70
	Marcus Hooker	50030	\$ 184.70
			<hr/> \$ 554.10
			<hr/> \$ 22,534.59

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK.... AMOUNT	#
8/07/20	00002	8/01/20	96	202008	310-51300-34000				MANAGEMENT FEES AUG/2020	*	3,004.17		
		8/01/20	96	202008	310-51300-35100				INFORMATION TECH AUG/2020	*	100.00		
		8/01/20	96	202008	310-51300-31300				DISSEMINATION AUG/2020	*	416.67		
		8/01/20	96	202008	310-51300-51000				OFFICE SUPPLIES	*	12.80		
		8/01/20	96	202008	310-51300-42000				POSTAGE	*	11.13		
		8/01/20	96	202008	310-51300-42500				COPIES	*	46.05		
		8/01/20	97	202008	320-53800-12000				FIELD MANAGEMENT AUG/2020	*	1,666.67		
8/07/20	00004	7/24/20	92691	202006	310-51300-31500				GOVERNMENTAL MANAGEMENT SERVICES	*	3,288.00	5,257.49	000179
					REVIEW/CONFERENCE/PREPARE				LATHAM, LUNA, EDEN & BEAUDINE, LLP			3,288.00	000180
8/07/20	00006	7/28/20	17-188(1	202006	310-51300-31100				ENGINEER SERVICES 06/2020	*	1,975.00		
									POULOS & BENNETT, LLC			1,975.00	000181
8/17/20	00025	8/17/20	49-BID-4	202008	330-53800-52000				POOL PERMITS 08/2020	*	325.00		
									OSCEOLA COUNTY HEALTH DEPARTMENT			325.00	000182
8/17/20	00024	8/01/20	6188	202008	320-53800-47400				POOL MAINTENANCE AUG/2020	*	1,300.00		
									ROBERTS POOL SRVC AND REPAIR INC			1,300.00	000183
8/21/20	00009	7/31/20	187292	202007	320-53800-46300				POND MAINT 08/20	*	1,015.00		
									APPLIED AQUATIC MANAGEMENT, INC.			1,015.00	000184
8/21/20	00008	8/01/20	1675	202008	320-53800-46200				LANDSCAPE MAINT 08/20	*	5,410.00		
		8/01/20	1677	202008	320-53800-46200				CPP LANDSCAPE MAINT 08/20	*	3,410.00		
									EARTH TEC			8,820.00	000185

TOTAL FOR BANK A 21,980.49
 TOTAL FOR REGISTER 21,980.49
 TQUA TOHOQUA CDD IAGUILAR

SECTION 2



TOHOQUA
Community Development District

Unaudited Financial Reporting

July 31, 2020



Table of Contents

1	<u>Balance Sheet</u>
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Tohoqua
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
July 31, 2020

	General Fund	Debt Service Fund	Capital Projects Fund	Totals
<u>ASSETS:</u>				
CASH	\$138,513	---	---	\$138,513
<u>INVESTMENTS</u>				
SERIES 2018				
RESERVE	---	\$69,039	---	\$69,039
REVENUE	---	\$63,189	---	\$63,189
CONSTRUCTION	---	---	\$13,383	\$13,383
DUE FROM OTHER	\$1,500	---	---	\$1,500
PREPAID EXPENSES	\$1,549	---	---	\$1,549
TOTAL ASSETS	\$141,562	\$132,228	\$13,383	\$287,173
<u>LIABILITIES:</u>				
ACCOUNTS PAYABLE	\$6,278	---	---	\$6,278
DUE TO OTHER	\$283	---	---	\$283
<u>FUND EQUITY:</u>				
FUND BALANCES:				
RESTRICTED FOR DEBT SERVICE	---	\$132,228	---	\$132,228
RESTRICTED FOR CAPITAL RESERVE	---	\$0	---	\$0
RESTRICTED FOR CAPITAL PROJECTS	---	---	\$13,383	\$13,383
UNASSIGNED	\$135,001	---	---	\$135,001
TOTAL LIABILITIES & FUND EQUITY	\$141,562	\$132,228	\$13,383	\$287,173

Tohoqua

COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND

Statement of Revenues & Expenditures

For The Period Ending July 31, 2020

	AMENDED BUDGET	PRORATED BUDGET THRU 07/31/20	ACTUAL THRU 07/31/20	VARIANCE
<u>REVENUES:</u>				
DEVELOPER CONTRIBUTIONS	\$624,018	\$0	\$0	\$0
ASSESSMENTS - TAX COLLECTOR	\$228,349	\$228,349	\$228,671	\$322
ASSESSMENTS - DIRECT (UNPLATTED)	\$107,047	\$107,047	\$107,047	\$0
TOTAL REVENUES	\$959,413	\$335,396	\$335,718	\$322
<u>EXPENDITURES:</u>				
<u>ADMINISTRATIVE:</u>				
SUPERVISOR FEES	\$9,600	\$8,000	\$1,600	\$6,400
FICA EXPENSE	\$734	\$612	\$122	\$489
ENGINEERING	\$12,000	\$10,000	\$3,561	\$6,439
ATTORNEY	\$25,000	\$20,833	\$9,384	\$11,449
ANNUAL AUDIT	\$3,500	\$3,500	\$3,300	\$200
ASSESSMENT ADMINISTRATION	\$5,000	\$5,000	\$5,000	\$0
ARBITRAGE	\$600	\$0	\$0	\$0
DISSEMINATION AGENT	\$5,000	\$4,167	\$4,167	(\$0)
TRUSTEE FEES	\$3,717	\$3,717	\$3,717	\$0
MANAGEMENT FEES	\$36,050	\$30,042	\$30,042	(\$0)
INFORMATION TECHNOLOGY	\$2,400	\$2,000	\$1,000	\$1,000
TELEPHONE	\$300	\$250	\$0	\$250
POSTAGE	\$1,000	\$833	\$327	\$507
INSURANCE	\$5,500	\$5,500	\$5,125	\$375
PRINTING & BINDING	\$1,000	\$833	\$186	\$647
LEGAL ADVERTISING	\$3,800	\$3,167	\$1,433	\$1,734
OTHER CURRENT CHARGES	\$1,000	\$833	\$155	\$678
OFFICE SUPPLIES	\$625	\$521	\$254	\$267
DUES, LICENSE & SUBSCRIPTIONS	\$175	\$175	\$175	\$0
TOTAL ADMINISTRATIVE EXPENDITURES	\$117,001	\$99,983	\$69,547	\$30,436
<u>OPERATIONS & MAINTENANCE</u>				
<u>CONTRACT SERVICES</u>				
FIELD MANAGEMENT	\$20,000	\$16,667	\$16,667	(\$0)
AMENITIES MANAGEMENT	\$75,000	\$62,500	\$16,760	\$45,740
LANDSCAPE MAINTENANCE	\$350,000	\$291,667	\$88,200	\$203,467
LAKE MAINTENANCE	\$16,200	\$13,500	\$10,150	\$3,350
WETLAND MAINTENANCE	\$5,000	\$4,167	\$0	\$4,167
WETLAND MITIGATION REPORTING	\$6,000	\$5,000	\$0	\$5,000
POOL MAINTENANCE	\$12,500	\$0	\$0	\$0
PEST CONTROL	\$600	\$0	\$65	(\$65)
JANITORIAL SERVICES	\$12,500	\$0	\$0	\$0
SUBTOTAL	\$497,800	\$393,500	\$131,842	\$261,658

Tohoqua

COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND

Statement of Revenues & Expenditures

For The Period Ending July 31, 2020

	AMENDED BUDGET	PRORATED BUDGET THRU 07/31/20	ACTUAL THRU 07/31/20	VARIANCE
REPAIRS & MAINTENANCE				
LANDSCAPE REPLACEMENT	\$25,000	\$20,833	\$6,720	\$14,113
IRRIGATION REPAIRS	\$2,000	\$1,667	\$0	\$1,667
GENERAL REPAIRS & MAINTENANCE	\$1,000	\$1,000	\$3,375	(\$2,375)
OPERATING SUPPLIES	\$1,000	\$833	\$0	\$833
ROAD & SIDEWALK MAINTENANCE	\$1,500	\$1,250	\$0	\$1,250
SIGNAGE	\$250	\$208	\$201	\$8
WALLS - REPAIR/CLEANING	\$1,500	\$1,250	\$0	\$1,250
FENCING	\$250	\$208	\$0	\$208
SUBTOTAL	\$32,500	\$27,250	\$10,296	\$16,954
UTILITIES				
POOL - ELECTRIC	\$15,000	\$0	\$0	\$0
POOL - WATER	\$600	\$0	\$0	\$0
ELECTRIC	\$10,000	\$8,333	\$132	\$8,201
WATER & SEWER	\$57,500	\$47,917	\$11,279	\$36,638
STREETLIGHTS	\$75,000	\$62,500	\$12,416	\$50,084
GAS	\$6,000	\$5,000	\$0	\$5,000
SUBTOTAL	\$164,100	\$123,750	\$23,827	\$99,923
AMENITIES				
PROPERTY INSURANCE	\$20,000	\$20,000	\$1,820	\$18,180
POOL ATTENDANTS	\$12,500	\$0	\$0	\$0
POOL REPAIRS & MAINTENANCE	\$9,000	\$0	\$0	\$0
POOL PERMITS	\$750	\$0	\$0	\$0
TRASH COLLECTION	\$6,000	\$0	\$0	\$0
TELEPHONE	\$1,250	\$0	\$0	\$0
CABLE/INTERNET	\$3,750	\$0	\$0	\$0
ACCESS CARDS	\$1,250	\$0	\$0	\$0
SECURITY/ALARMS/REPAIRS	\$17,500	\$0	\$0	\$0
REPAIRS & MAINTENANCE	\$17,500	\$0	\$0	\$0
OFFICE SUPPLIES	\$2,500	\$0	\$0	\$0
ACTIVITIES	\$12,500	\$9,191	\$9,191	\$0
TERMITE BOND	\$750	\$0	\$0	\$0
HOLIDAY DÉCOR	\$2,500	\$2,500	\$1,085	\$1,415
SUBTOTAL	\$107,750	\$31,691	\$12,096	\$19,595
OTHER				
CONTINGENCY	\$25,000	\$20,833	\$0	\$20,833
CAPITAL RESERVE	\$15,262	\$0	\$0	\$0
SUBTOTAL	\$40,262	\$20,833	\$0	\$20,833
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	\$842,412	\$597,025	\$178,061	\$418,964
TOTAL EXPENDITURES	\$959,413	\$697,008	\$247,608	\$449,400
EXCESS REVENUES (EXPENDITURES)	\$0		\$88,110	
FUND BALANCE - Beginning	\$0		\$46,891	
FUND BALANCE - Ending	\$0		\$135,001	

Tohoqua

COMMUNITY DEVELOPMENT DISTRICT

CAPITAL RESERVE FUND

Statement of Revenues & Expenditures

For The Period Ending July 31, 2020

	ADOPTED BUDGET	PRORATED BUDGET THRU 07/31/20	ACTUAL THRU 07/31/20	VARIANCE
<u>REVENUES:</u>				
INTEREST	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
<u>EXPENDITURES:</u>				
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
<u>OTHER FINANCING SOURCES:</u>				
TRANSFER IN	\$15,262	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES (USES)	\$15,262	\$0	\$0	\$0
EXCESS REVENUES (EXPENDITURES)	\$15,262		\$0	
FUND BALANCE - Beginning	\$0		\$0	
FUND BALANCE - Ending	\$15,262		\$0	

Tohoqua

COMMUNITY DEVELOPMENT DISTRICT

DEBT SERVICE

Statement of Revenues & Expenditures

For The Period Ending July 31, 2020

	ADOPTED BUDGET	PRORATED BUDGET THRU 07/31/20	ACTUAL THRU 07/31/20	VARIANCE
<u>REVENUES:</u>				
ASSESSMENTS - TAX COLLECTOR	\$137,458	\$137,458	\$137,647	\$189
INTEREST	\$0	\$0	\$108	\$108
TOTAL REVENUES	\$137,458	\$137,458	\$137,756	\$298
<u>EXPENDITURES:</u>				
<u>Series 2016</u>				
INTEREST - 11/01	\$50,593	\$50,593	\$50,593	\$0
PRINCIPAL - 05/01	\$35,000	\$35,000	\$35,000	\$0
INTEREST - 05/01	\$50,593	\$50,593	\$50,593	\$0
TOTAL EXPENDITURES	\$136,185	\$136,185	\$136,185	\$0
EXCESS REVENUES (EXPENDITURES)	\$1,273		\$1,571	
FUND BALANCE - Beginning	\$61,193		\$130,658	
FUND BALANCE - Ending	\$62,466		\$132,228	

Tohoqua

COMMUNITY DEVELOPMENT DISTRICT

CAPITAL PROJECT FUND

Statement of Revenues & Expenditures

For The Period Ending July 31, 2020

	ADOPTED BUDGET	PRORATED BUDGET THRU 07/31/20	ACTUAL THRU 07/31/20	VARIANCE
<u>REVENUES:</u>				
INTEREST	\$0	\$0	\$11	\$11
TOTAL REVENUES	\$0	\$0	\$11	\$11
<u>EXPENDITURES:</u>				
<u>Series 2016</u>				
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
CAPITAL OUTLAY - COSTS OF ISSUANCE	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS REVENUES (EXPENDITURES)	\$0		\$11	
FUND BALANCE - Beginning	\$0		\$13,372	
FUND BALANCE - Ending	\$0		\$13,383	

Tohoqua COMMUNITY DEVELOPMENT DISTRICT

REVENUES:	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	TOTAL
DEVELOPER CONTRIBUTIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ASSESSMENTS - TAX COLLECTOR	\$0	\$0	\$227,416	\$63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ASSESSMENTS - DIRECT (UNPAID)	\$0	\$53,524	\$0	\$0	\$53,524	\$1,192	\$0	\$0	\$0	\$0	\$0	\$0	\$228,671
TOTAL REVENUES	\$0	\$53,524	\$227,416	\$63	\$53,524	\$1,192	\$0	\$0	\$0	\$0	\$0	\$0	\$107,047
EXPENDITURES:													\$335,718

ADMINISTRATIVE:													
SUPERVISOR FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$800	\$0	\$0	\$800	\$0	\$0	\$1,600
FICA EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$61	\$0	\$0	\$61	\$0	\$0	\$122
ENGINEERING	\$0	\$0	\$0	\$1,886	\$0	\$0	\$100	\$0	\$0	\$1,975	\$0	\$0	\$3,561
ATTORNEY	\$0	\$77	\$2,466	\$2,293	\$99	\$875	\$245	\$42	\$0	\$3,288	\$0	\$0	\$9,384
ANNUAL AUDIT	\$500	\$0	\$0	\$0	\$0	\$0	\$1,500	\$0	\$0	\$0	\$0	\$0	\$3,300
ASSESSMENT ADMINISTRATION	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
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	\$417	\$417	\$417	\$4,167
TRUSTEE FEES	\$1,549	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,717
MANAGEMENT FEES	\$3,004	\$3,004	\$3,004	\$3,004	\$3,004	\$3,004	\$3,004	\$3,004	\$3,004	\$3,004	\$3,004	\$3,004	\$30,042
INFORMATION TECHNOLOGY	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$1,000
TELEPHONE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POSTAGE	\$2	\$1	\$2	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INSURANCE	\$5,125	\$0	\$0	\$0	\$19	\$7	\$54	\$63	\$0	\$40	\$0	\$0	\$327
PRINTING & BINDING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LEGAL ADVERTISING	\$755	\$0	\$0	\$0	\$0	\$65	\$67	\$0	\$0	\$47	\$6	\$0	\$186
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OFFICE SUPPLIES	\$0	\$0	\$0	\$0	\$1	\$130	\$22	\$4	\$25	\$0	\$0	\$0	\$155
DUES, LICENSE & SUBSCRIPTIONS	\$175	\$0	\$0	\$0	\$0	\$0	\$22	\$4	\$2	\$224	\$0	\$0	\$254
TOTAL ADMINISTRATIVE EXPENDITURES	\$16,626	\$3,599	\$5,988	\$7,308	\$3,640	\$6,667	\$6,270	\$5,631	\$6,374	\$4,743	\$0	\$0	\$69,547

OPERATIONS & MAINTENANCE													
CONTRACT SERVICES													
FIELD MANAGEMENT	\$1,667	\$1,667	\$1,667	\$1,667	\$1,667	\$1,667	\$1,667	\$1,667	\$1,667	\$1,667	\$1,667	\$1,667	\$16,667
AMENITIES MANAGEMENT	\$2,793	\$2,793	\$2,793	\$2,793	\$2,793	\$2,793	\$0	\$0	\$0	\$0	\$0	\$0	\$16,460
LANDSCAPE MAINTENANCE	\$8,820	\$8,820	\$8,820	\$8,820	\$8,820	\$8,820	\$0	\$0	\$0	\$8,820	\$0	\$0	\$88,700
LANE MAINTENANCE	\$1,015	\$1,015	\$1,015	\$1,015	\$1,015	\$1,015	\$1,015	\$1,015	\$1,015	\$1,015	\$0	\$0	\$10,150
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
LANDFILL SERVICES	\$14,295	\$14,295	\$14,295	\$14,295	\$14,295	\$14,295	\$11,502	\$11,502	\$11,502	\$11,502	\$0	\$0	\$65
SUBTOTAL	\$14,295	\$14,295	\$14,295	\$14,295	\$14,295	\$14,295	\$11,502	\$11,502	\$11,502	\$11,502	\$0	\$0	\$131,842

Tohoqua COMMUNITY DEVELOPMENT DISTRICT

	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	TOTAL
REPAIRS & MAINTENANCE													
LANDSCAPE REPLACEMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$6,720	\$0	\$0	\$0	\$0	\$0	\$6,720
IRRIGATION REPAIRS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL REPAIRS & MAINTENANCE	\$0	\$0	\$285	\$0	\$0	\$3,090	\$0	\$0	\$0	\$0	\$0	\$0	\$3,375
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	\$201	\$0	\$0	\$0	\$0	\$0	\$201
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
SUBTOTAL	\$0	\$0	\$285	\$0	\$0	\$3,090	\$5,921	\$0	\$0	\$0	\$0	\$0	\$10,296
UTILITIES													
POOL - ELECTRIC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POOL - WATER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ELECTRIC	\$13	\$14	\$15	\$14	\$16	\$14	\$15	\$15	\$16	\$0	\$0	\$0	\$0
WATER & SEWER	\$261	\$1,137	\$1,605	\$632	\$392	\$1,114	\$2,222	\$1,916	\$2,000	\$0	\$0	\$0	\$132
STREETLIGHTS	\$1,113	\$1,056	\$1,104	\$1,053	\$973	\$973	\$1,812	\$2,120	\$2,129	\$0	\$0	\$0	\$11,279
GAS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,129	\$0	\$0	\$0	\$12,416
SUBTOTAL	\$1,387	\$2,206	\$2,725	\$1,699	\$1,464	\$2,101	\$4,049	\$4,052	\$4,145	\$0	\$0	\$0	\$23,827
AMENITIES													
PROPERTY INSURANCE	\$1,820	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,820
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
REPAIRS & 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	\$1,290	\$6,885	\$0	\$0	\$1,016	\$0	\$0	\$0	\$9,191
TERMITE BOND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
HOLIDAY DECOR	\$0	\$0	\$1,085	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,085
SUBTOTAL	\$1,820	\$0	\$1,085	\$0	\$1,290	\$6,885	\$0	\$0	\$1,016	\$0	\$0	\$0	\$12,096
OTHER													
CONTINGENCY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CAPITAL RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SUBTOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	\$35,004	\$33,003	\$18,390	\$15,994	\$17,049	\$26,371	\$22,471	\$15,553	\$16,663	\$11,567	\$0	\$0	\$178,061
TOTAL EXPENDITURES	\$51,630	\$36,602	\$24,379	\$23,302	\$20,689	\$33,238	\$28,741	\$21,184	\$25,516	\$16,310	\$0	\$0	\$247,608
EXCESS REVENUES (EXPENDITURES)	(\$51,630)	\$116,922	\$203,037	(\$23,239)	\$32,385	(\$33,046)	(\$28,742)	(\$21,184)	(\$25,514)	(\$16,310)	\$0	\$0	\$88,110

**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
LESS: PRINCIPAL PAYMENT - 05/01/19		(\$35,000)
LESS: PRINCIPAL PAYMENT - 05/01/20		(\$35,000)
CURRENT BONDS OUTSTANDING		\$2,095,000

**Tohoqua
COMMUNITY DEVELOPMENT DISTRICT**

Special Assessment Revenue Bonds, Series 2018

Date	Requisition #	Contractor	Description	Requisition
Fiscal Year 2018				
3/16/18	1	Tohoqua Development Group, LLC	Reimburse Developer for Construction Costs related to Tohoqua Phase 1A-1 & 1A-2	\$ 1,799,045.21
TOTAL				\$ 1,799,045.21
Fiscal Year 2018				
3/1/18		Interest		\$ 206.99
4/1/18		Interest		\$ 147.87
5/1/18		Interest		\$ 0.03
6/1/18		Interest		\$ 0.03
7/1/18		Interest		\$ 0.03
7/9/18		Transfer from Cost of Issuance		\$ 12,937.11
8/1/18		Interest		\$ 2.48
9/1/18		Interest		\$ 3.33
TOTAL				\$ 13,297.87
Project (Construction) Fund at 02/08/18				\$ 1,798,838.22
Interest Earned thru 09/30/18				\$ 13,297.87
Requisitions Paid thru 09/30/18				\$ (1,799,045.21)
Remaining Project (Construction) Fund				\$ 13,090.88
Fiscal Year 2019				
TOTAL				\$ -
Fiscal Year 2019				
10/1/18		Interest		\$ 3.23
11/1/18		Interest		\$ 3.34
11/6/18		Transfer from Capital Interest		\$ 242.63
12/1/18		Interest		\$ 3.28
1/1/19		Interest		\$ 3.40
2/1/19		Interest		\$ 3.40
3/1/19		Interest		\$ 3.07
4/1/19		Interest		\$ 3.40
5/1/19		Interest		\$ 3.29
6/1/19		Interest		\$ 3.40
7/1/19		Interest		\$ 3.29
8/1/19		Interest		\$ 2.84
9/1/19		Interest		\$ 2.27
TOTAL				\$ 280.84
Project (Construction) Fund at 09/30/18				\$ 13,090.88
Interest Earned thru 09/30/19				\$ 280.84
Requisitions Paid thru 09/30/19				\$ -
Remaining Project (Construction) Fund				\$ 13,371.72

Tohoqua
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Revenue Bonds, Series 2018

Date	Requisition #	Contractor	Description	Requisition
Fiscal Year 2020				
TOTAL				\$ -
Fiscal Year 2020				
10/1/19		Interest		\$ 1.98
11/1/19		Interest		\$ 1.70
12/1/19		Interest		\$ 1.65
1/1/20		Interest		\$ 1.70
2/1/20		Interest		\$ 1.70
3/1/20		Interest		\$ 1.41
4/1/20		Interest		\$ 0.63
5/1/20		Interest		\$ 0.11
6/1/20		Interest		\$ 0.11
7/1/20		Interest		\$ 0.07
TOTAL				\$ 11.06
Project (Construction) Fund at 09/30/19				\$ 13,371.72
Interest Earned thru 07/31/20				\$ 11.06
Requisitions Paid thru 07/31/20				\$ -
Remaining Project (Construction) Fund				\$ 13,382.78

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

62.42%	37.58%	100.00%
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Assessed on Roll:

100%	Gross Percent Collected
\$0.00	Balance Remaining to Collect

DATE		DUE DATE	CHECK NO.	NET ASSESSED	AMOUNT RECEIVED	GENERAL FUND
11/23/19	11/1/19	10004	\$53,523.50	\$53,523.50	\$53,523.50	
2/21/20	2/1/20	528	\$26,761.75	\$26,761.75	\$26,761.75	
2/21/20	5/1/20	528	\$26,761.75	\$26,761.75	\$26,761.75	
				\$107,047.00	\$107,047.00	\$107,047.00