

*Tohoqua Community
Development District*

Agenda

November 3, 2021

AGENDA

Tohoqua

Community Development District

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

October 27, 2021

**Board of Supervisors
Tohoqua Community
Development District**

Dear Board Members:

The regular meeting of the Board of Supervisors of **Tohoqua Community Development District** will be held **Wednesday, November 3, 2021 at 9:00 AM at the Tohoqua Amenity Center, 1830 Fulfillment Drive, Kissimmee, Florida 34744**. Following is the advance agenda for the meeting:

- I. Roll Call
- II. Public Comment Period
- III. Organizational Matters
 - A. Administration of Oaths of Office to Newly Elected Board Members
 - B. Consideration of Resolution 2022-01 Canvassing and Certifying the Results of the Landowners' Election
 - C. Election of Officers
 - D. Consideration of Resolution 2022-02 Electing Officers
- IV. Approval of Minutes of the September 1, 2021 Meeting
- V. Consideration of Agreement with Grau & Associates to Provide Auditing Services for Fiscal Year 2021
- VI. Consideration of Fiscal Year 2022 Funding Agreement
- VII. Ratification of Sidewalk Easement with Pulte Home Company, LLC
- VIII. Staff Reports
 - A. Attorney
 - i. Memo on Stormwater Management Needs Analysis
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - iii. Amenity Manager's Report
- IX. Other Business
- X. Supervisors Requests
- XI. 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 Administration of Oaths of Office to Newly Elected Board Members. Section B is Consideration of Resolution 2022-01 Canvassing and Certifying the Results of the Landowners Election. A copy of the resolution is

enclosed for your review. Section C is election of officers. Section D is consideration of Resolution 2022-02 electing officers. A copy of the resolution is enclosed for your review.

The fourth order of business is the Approval of Minutes of the September 1, 2021 Board of Supervisors Meeting. The minutes are enclosed for your review.

The fifth order of business is consideration of agreement with Grau & associates to provide auditing services for Fiscal Year 2021. A copy of the agreement is enclosed for your review.

The sixth order of business is consideration of Fiscal Year 2022 funding agreement. A copy of the agreement is enclosed for your review.

The seventh order of business is ratification of sidewalk easement with Pulte Home Company, LLC. A copy of the easement is enclosed for your review.

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

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

Sincerely,



George S. Flint
District Manager

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

Enclosures

SECTION III

SECTION B

RESOLUTION 2022-01

A RESOLUTION CANVASSING AND CERTIFYING THE RESULTS OF THE LANDOWNERS' ELECTION OF THE TOHOQUA COMMUNITY DEVELOPMENT DISTRICT HELD PURSUANT TO SECTION 190.006(2), FLORIDA STATUTES

WHEREAS, pursuant to Section 190.006(2), Florida Statute, a landowners' meeting is required to be held within 90 days of the District's creation and every two years following the creation of a Community Development District for the purpose of electing three (3) supervisors for the District; and

WHEREAS, following proper notice of once a week for 2 consecutive weeks in a newspaper of general circulation in the area of the District, the last day of such publication to be not fewer than 14 days or more than 28 days before the date of the election, such landowners' meeting was held on **November 3, 2021**, at which the below-recited persons were duly elected by virtue of the votes cast in their respective favor; and

WHEREAS, the Board of Supervisors by means of this Resolution desire to canvass the votes and declare and certify the results of said election;

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

1. The following persons are found, certified, and declared to have been duly elected as Supervisors of and for the District, having been elected by the votes cast in their favor as follows:

<u>Supervisor</u>	<u># of Votes</u>	<u>Terms</u>
_____	_____	4-Year Term
_____	_____	4-Year Term
_____	_____	2-Year Term

2. The terms of office shall commence immediately upon the adoption of this Resolution:

Adopted this 3rd day of November, 2021.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION D

RESOLUTION 2022-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TOHOQUA COMMUNITY DEVELOPMENT DISTRICT ELECTING THE OFFICERS OF THE DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the Tohoqua Community Development District (the “District”) is a local unit of special purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors of the District (“Board”) desires to elect the Officers of the District.

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

- Section 1.** _____ is elected Chairman.
- Section 2.** _____ is elected Vice-Chairman.
- Section 3.** _____ is elected Secretary.
- Section 4.** _____ is elected Assistant Secretary.
_____ is elected Assistant Secretary.
_____ is elected Assistant Secretary.
_____ is elected Assistant Secretary.
- Section 5.** _____ is elected Treasurer.
- Section 6.** _____ is elected Assistant Treasurer.
- Section 7.** This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 3rd day of November, 2021.

ATTEST:

TOHOQUA COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chairperson/Vice-Chairperson

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, September 1, 2021 at 9:00 a.m., at Tohoqua Amenity Center, 1830 Fulfillment Drive, Kissimmee, Florida.

Present and constituting a quorum were:

Andre Vidrine	Chairman
Marcus Hooker	Vice Chairman
Rob Bonin	Assistant Secretary
James Dowd	Assistant Secretary

Also present were:

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

FIRST ORDER OF BUSINESS

Roll Call

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

Mr. Flint: If you don't mind, we have proposals from United Land Services that is not on the agenda. We are going to deal with that under the District Manager's Report.

SECOND ORDER OF BUSINESS

Public Comment Period

Mr. Flint: We just have Board and staff.

THIRD ORDER OF BUSINESS

Organizational Matters

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

Mr. Flint: You have a vacancy with a term ending November 2023. Are there any nominations at this time to fill that vacancy?

Mr. Vidrine: I would like to nominate Mr. Rob Bonin.

On MOTION by Mr. Vidrine seconded by Mr. Hooker with all in favor the appointment of Mr. Rob Bonin to fulfill the Board vacancy with a term ending November 2023 was approved.

Mr. Flint: Welcome aboard Rob.

B. Administration of Oath of Office to Newly Appointed Supervisor

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

Mr. Flint stated I know that you are on several other Boards, so I won't bore you with the Sunshine and Public Records Laws and Financial Disclosure.

C. Consideration of Resolution 2021-21 Electing an Assistant Secretary

Mr. Flint: The prior Board Member in Rob's spot was an Assistant Secretary. If the Board is comfortable, we provided a resolution electing Rob as an Assistant Secretary or you can do something differently.

On MOTION by Mr. Vidrine seconded by Mr. Hooker with all in favor electing Mr. Dowd as Assistant Secretary as evidenced by Resolution 2021-21 was adopted.

FOURTH ORDER OF BUSINESS

Approval of Minutes of the August 4, 2021 Board of Supervisors Meeting and Acceptance of Minutes of the August 4, 2021 Audit Committee Meeting

Mr. Flint: Were there any comments or corrections to those minutes?

Mr. Vidrine: None.

On MOTION by Mr. Vidrine seconded by Mr. Hooker with all in favor the Minutes of the August 4, 2021 Board of Supervisors Meeting were approved as presented and the Minutes of the August 4, 2021 Audit Committee Meeting were accepted as presented.

FIFTH ORDER OF BUSINESS

**Consideration of Resolution 2021-22
Ratifying Conveyance Documents for
Series 2021 Phase 4A/5A Requisition No.
2**

Mr. Flint: Kristen?

Ms. Trucco: Yes. This is similar to the Phase 2 project requisition and conveyance documents. We are transferring some improvements from Pulte Homes. A portion of those will also be transferred to the city as well, just like we are in the process of doing with Phase 2. So, attached to the resolution is a Bill of Sale, transferring the improvements from Pulte to the District. We also have an Owners Affidavit and agreement regarding taxes, which is a promise from Pulte that there are no outstanding taxes or encumbrances on the improvements that will hinder the ability for the District to own and maintain those and eventually transfer them to the city. We also have a District Engineer's Certificate, which is required under the acquisition documents for the District that prior to transfer, the District Engineer certifies those improvements are up to the District standards required for acceptance and eventual transfer to the city. We just have a resolution, ratifying and approving this conveyance. I can take any questions if you have any. Otherwise, we are looking for a motion to approve.

Mr. Vidrine: It is pretty standard.

On MOTION by Mr. Vidrine seconded by Mr. Hooker with all in favor Resolution 2021-22 Ratifying Conveyance Documents for Series 2021 Phase 4A/5A Requisition No. 2 was adopted.

Mr. Warren joined the meeting.

SIXTH ORDER OF BUSINESS

Ratification of Series 2021 Phase 2 Requisitions No. 2, 3 & 4

Mr. Flint: Requisition #2 is \$770 for the District Engineer. Requisition #3 is to reimburse the Tohoqua CDD for \$241.25 and Requisition #4 is for the District Engineer for \$667.50. Are there any questions on those requisitions? If not, we need a motion to ratify.

On MOTION by Mr. Vidrine seconded by Mr. Hooker with all in favor Requisitions No. 2, 3 & 4 for Series 2021 Phase 2 were ratified.

SEVENTH ORDER OF BUSINESS

Ratification of Series 2021 Phase 4A/5A Requisitions No. 1 & 3

Mr. Flint: For the Phase 4A/5A bonds, Requisition #1 is \$105 for the District Engineer. Requisition #3 is \$1,125. We need a motion to ratify.

On MOTION by Mr. Vidrine seconded by Mr. Hooker with all in favor Requisitions No. 1 and 3 for the Series 2021 Phase 4A/5A bonds were ratified.

EIGHTH ORDER OF BUSINESS

Acceptance of Conveyance of .28 Acre Parcel from Neptune Road Investments, LLC- ADDED

Ms. Trucco: I can introduce that. There is one added item to the agenda. This is for the conveyance of a tract of land currently owned by Neptune Road Investments, LLC. It sits in between a stormwater tract and a conservation tract that the CDD currently owns. It was the original intent that the .28-acre parcel of land be transferred to the CDD. So, we are looking for approval today of a cleanup conveyance to transfer this .28 parcel from Neptune Road Investments to the District for ownership and maintenance. Like I said, it's sitting between a stormwater tract and a conservation tract that the CDD already owns. So, if we can get approval of that conveyance today, at the next meeting, we are going to ratify the conveyance documents. I can take any questions if the Board has any. Otherwise, we are looking for a motion to approve that conveyance.

Mr. Flint: Are there any comments or questions? If not, we need a motion to accept the conveyance.

On MOTION by Mr. Vidrine seconded by Mr. Hooker with all in favor the conveyance of .28 Acre parcel from Neptune Road Investments, LLC was accepted.

NINTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Flint: Is there anything else, Kirsten?

Ms. Trucco: No. That is all I have.

B. Engineer

Mr. Flint: Eric, do you have anything for the Board?

Mr. Warren: Not unless you have any questions.

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

Mr. Vidrine: No questions.

C. District Manager's Report

i. Approval of Check Register

Mr. Flint: You have the Check Register from July 30, 2021 through August 24, 2021 for the General Fund and Board compensation totaling \$21,775.38. Are there are any comments or questions on the Check Register?

Mr. Vidrine: No questions.

Mr. Flint: If not, I would ask for a motion to approve it.

On MOTION by Mr. Vidrine seconded by Mr. Hooker with all in favor the Check Register from July 30, 2021 through August 24, 2021 in the amount of \$21,775.38 was approved.

ii. Balance Sheet and Income Statement

Mr. Flint: We also provided the Unaudited Financials through July 31, 2021. If the Board has any questions, we can discuss those. Otherwise, no action is required by the Board.

• Field Report

Mr. Flint: Alan has some proposals from United Land Services.

Mr. Scheerer: Yes. I received a phone call from Mr. Lane Register last Thursday, indicating that Lennar was ready to do a walk-through of the landscape improvements on Cross Prairie Parkway West and the Phase 2 and Phase 3 ponds. We have a meeting scheduled for this morning right after this Board meeting to do that walk-through. Subsequently, I contacted United Land Services and they provided me with proposals. They are the same amount that were budgeted for Fiscal Year 2022, which starts on October 1, with the exception of the Phase 3 Pond, because there are some other greenspaces in Phase 3 that, at some point, we will be maintaining. For right now, these would be areas that we are looking to do a walk-through today, if everything goes well. I didn't want to just delay getting a contractor under contract for another month. So, I went ahead and asked George if it was okay that we include those today. I can answer any questions.

Mr. Flint: Do you want to go ahead and just quickly go through each one and the dollar amount?

Mr. Scheerer: Yes. On Cross Prairie Parkway, the dollar amount for annual services was \$18,060 or \$1,505 per month. Tohoqua Phase 2 is \$30,660 or \$2,555 per month and the Phase 3 Pond is \$21,216 or \$1,768 per month. When we did the 2022 Proposed Budget, the landscape plans were provided to this vendor and they provided us these numbers. They match what is in the current budget. It will just be a month early. They will start on September 11.

Mr. Flint: It is the Board's discretion on when you want the effective date of these, whether you want it effective October 1 or September 1. The developer has to carry that first month because we didn't budget it in the current year.

Mr. Bonin: How do you think the walk-through is going to go?

Mr. Flint: I think the walk-through is going to go well. The installation is under the maintenance contract with United Land Services. I've been watching the product go in. It all looks pretty good. I didn't see any obvious issues the last couple of times that I've driven through the project, but I suspect it is going to go pretty well.

Mr. Vidrine: It needs to be maintained, without a doubt. When does the turnover to the CDD occur?

Mr. Scheerer: We are going to meet at 10:00 a.m. this morning. Unless we have a laundry list of deficiencies that would be it.

Mr. Vidrine: That's the actual turnover.

Mr. Scheerer: That would be it. I can talk to United Land Services to see if we can delay this to October, if possible, but it's going to be maintained because the grass is growing.

Mr. Vidrine: Is the county completed?

Mr. Scheerer: I'm sorry.

Mr. Vidrine: Never mind. I understand.

Mr. Flint: He's asking of the acceptance from the city.

Mr. Scheerer: I don't know.

Mr. Vidrine: Okay.

Mr. Flint: We usually look for that before we start maintaining.

Mr. Bonin: Phase 2 was accepted by St. Cloud and Cross Prairie will be accepted in a matter of days. The walk-throughs and punch list have been done. As soon as the paperwork is completed, we can start.

Mr. Vidrine: That makes a lot more sense now.

Mr. Scheerer: Thanks, Rob.

Mr. Flint: Are there any questions from the Board? How do you want to proceed?

On MOTION by Mr. Bonin seconded by Mr. Hooker with all in favor the proposals from United Land Services for landscape improvements on Cross Prairie Parkway West in the amount of \$18,060 or \$1,505 per month, in Tohoqua Phase 2 in the amount of \$30,660 or \$2,555 per month and on the Phase 3 Pond in the amount of \$21,216 or \$1,768 per month were approved.

Mr. Flint: District will prepare the front-end agreement for these proposals and have the Chair to execute. Is there any other Field Management Report, Alan?

Mr. Scheerer: No. I think you touched base on some of it. I noticed that 4 and 5 switched from St. Augustine to Zoysia Grass. In bringing up some of the landscape concerns, I will have to talk to Josh about some of the Pine tree selections. That will probably be a bigger deal when we go to the Pulte side, but other than that, I think everything is going well. We are working on some plant replacement items. We are still waiting on a proposal to address the drainage between the townhomes and the park. Hopefully, we will be getting some underdrain quotes so we can get that water out there instead of it just piling up in a corner. Overall, I think everything is going well.

iii. Amenity Manager’s Report

Ms. Diaz: Good morning. An additional doggie pot was installed by the playground. We have events scheduled for September besides the regular monthly ones. There will be a Papa John’s Homeowner Appreciation Day and Food Truck Social. We added a First Anniversary Homeowner Appreciation event on Saturday, September 18. That is when we turn one-year from when we actually opened the clubhouse. We are having an Ice Cream Social. Residents surprisingly asked for a garage sale, so we scheduled it for Saturday, September 25th. In August, we had the Food Truck Social. We sold 71 orders, which is good. We had our first Beer, Wine and Cheese event. We had 28 residents RSVP, but only 16 showed up. They had a great time. They got to meet each other. They were mingling, talking, and asked for it to be quarterly.

Mr. Flint: That’s better than monthly.

Ms. Diaz: They did have a good time. We will include pictures in the next Amenity Manager’s Report. School started, so the pool usage decreased slightly as well as the Gym. That’s it. Are there any questions?

Mr. Flint: Are there any questions for Larissa? Hearing none. That was all we had.

TENTH ORDER OF BUSINESS

Other Business

Mr. Flint: Is there any other business that the Board wanted to discuss? Hearing none,

ELEVENTH ORDER OF BUSINESS

Supervisors Requests

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

TWELFTH ORDER OF BUSINESS

Adjournment

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

Secretary / Assistant Secretary

Chairman / Vice Chairman

SECTION V



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

September 28, 2021

Board of Supervisors
Tohoqua Community Development District
c/o GMS - CFL, 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, 2021, with the option of four (4) additional one-year renewals. 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, 2021, with the option of four (4) additional one-year renewals. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

Accounting principles 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

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

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 AT C/O GOVERNMENTAL MANAGEMENT SERVICES – CENTRAL FLORIDA, LLC, 219 EAST LIVINGSTON STREET ORLANDO, FLORIDA 32801, OR RECORDREQUEST@GMSCFL.COM, PH: (407) 841-5524.

This agreement provides for a contract period of one (1) year with the option of four (4) additional, one-year renewals upon the written consent of both parties. Our fee for these services will not exceed \$5,500 for the September 30, 2021 unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued. The fees for the fiscal years 2022, 2023, 2024, and 2025 will not exceed \$5,600, \$5,700, \$5,800, and \$5,900, respectively, 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 cause, 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

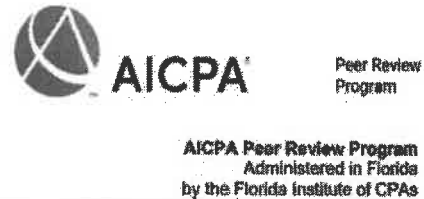
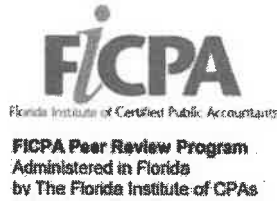
RESPONSE:

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

By: _____

Title: _____

Date: _____



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 Hevja, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

SECTION VI

Tohoqua Community Development District
Fiscal Year 2022 Funding Agreement

This Agreement is made and entered into this 3rd day of November, 2021, by and between:

Tohoqua Community Development District, a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, and located in Osceola County, Florida (hereinafter "District"), and

Neptune Road Investments, LLC a Florida limited liability company, the primary landowner and developer in the District (hereinafter "Developer").

Recitals

WHEREAS, the District was established by Ordinance No. 2017-57 of the Board of County Commissions in Osceola County, Florida (the "Ordinance"); and

WHEREAS, the District, pursuant to Chapter 190, Florida Statutes, is authorized to levy such taxes, special assessments, fees and other charges as may be necessary in furtherance of the District's activities and services; and

WHEREAS, Developer presently owns the majority of the real property within the District (the "Property"), which Property will benefit from the timely construction and acquisition of the District's facilities, activities and services and from the continued operations of the District; and

WHEREAS, the District is adopting its general fund budget for the Fiscal Year 2022, which year commenced on October 1, 2021, and concludes on September 30, 2022 ("Fiscal Year 2022") which will be or has been secured by assessments on the Property; and

WHEREAS, the Budget, which both parties recognize may be amended from time to time in the sole discretion of the District, is attached hereto and incorporated herein by reference as **Exhibit A**; and

WHEREAS, the District will need a funding mechanism to enable it to proceed with its operations and services during Fiscal Year 2022 as described in **Exhibit A**; and

WHEREAS, the Developer desires to provide such funds as are necessary to allow the District to proceed with its operations for Fiscal Year 2022 as described in **Exhibit A**, and as may be amended from time to time by the District.

NOW, therefore, based upon good and valuable consideration and the mutual

covenants of the parties, the receipt of which and sufficiency of which is hereby acknowledged, the parties agree as follows:

1. The Developer agrees to make available to the District the monies necessary for the operation of the District as called for in the Budget attached hereto as **Exhibit A** (as finalized and amended from time to time), within thirty (30) days of written request by the District. The funds shall be placed in the District's general checking account. These payments are made by the Developer in lieu of taxes, fees, or assessments which might otherwise be levied or imposed by the District.

2. This instrument shall constitute the final and complete expression of the agreement between the parties relating to the subject matter of this Agreement. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both of the parties hereto.

3. The execution of this Agreement has been duly authorized by the appropriate body or official of all parties hereto, each party has complied with all the requirements of law, and each party has full power and authority to comply with the terms and provisions of this instrument.

4. This Agreement may be assigned, in whole or in part, by either party only upon the written consent of the other, which consent shall not be unreasonably withheld.

5. A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which shall include, but not be limited to, the right of damages, injunctive relief and specific performance and specifically including the ability of the District to enforce any and all payment obligations under this Agreement through the imposition and enforcement of a contractual or other lien on property owned by the Developer.

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

7. This Agreement is solely for the benefit of the formal parties herein and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party hereto. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than

the parties hereto any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations, covenants and conditions herein contained shall inure to the sole benefit of and shall be binding upon the parties hereto and their respective representatives, successors and assigns.

8. This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida.

9. This Agreement has been negotiated fully between the parties as an arm's length transaction. The parties participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen and selected the language, and the doubtful language will not be interpreted or construed against any party.

10. The Agreement shall take effect as of November 3, 2021.

In witness whereof, the parties execute this agreement the day and year first written above.

Attest:

Tohoqua Community Development District

Secretary / Assistant Secretary

By: _____
Chairman

Witnesses:

Neptune Road Investments, LLC
a Florida limited liability company

Witness

Its: _____

[Print Name]

Exhibit A: Fiscal Year 2022 Budget

SECTION VII

PREPARED BY AND RETURN TO:

James G. Kattelman, Esq.
Lowndes, Drosdick, Doster, Kantor & Reed, P.A.
215 North Eola Drive
Post Office Box 2809
Orlando, FL 32802-2809

SIDEWALK EASEMENT

THIS SIDEWALK EASEMENT (the “Easement”) is made as of the 2nd day of October, 2021 by **PULTE HOME COMPANY, LLC**, a Michigan limited liability company, with a principal address of 4901 Vineland Road, Suite 500, Orlando, Florida 32811 (the “GRANTOR”) to **TOHOQUA COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special purpose government established by Chapter 190, *Florida Statutes*, with a principal address of 219 Livingston Street, Orlando, Florida 32801 (the “GRANTEE”).

WITNESSETH:

WHEREAS, Grantor is the fee simple owner of that certain real property located in Osceola County, Florida and more particularly described as Lot 115, TOHOQUA – PHASE 4A, according to the plat thereof as recorded in Plat Book 30, Page 124, Public Records of Osceola County, Florida (“**Lot 115**”); and

WHEREAS, Grantee desires a perpetual, non-exclusive easement for installation, repair, replacement and maintenance of a sidewalk for public use and other appropriate purposes incidental thereto (the “**Sidewalk**”), in, on, over, under, and across the portion of Lot 115 more particularly described on Exhibit “A” attached hereto (the “**Sidewalk Easement Area**”); and

WHEREAS, Grantor has agreed to grant to the Grantee a non-exclusive perpetual easement for installation, operation, maintenance, repair and replacement of the Sidewalk within the Sidewalk Easement Area subject to the terms and conditions set forth herein.

NOW, THEREFORE, for and in consideration of the sum of TEN DOLLARS (\$10.00) and other good and valuable consideration to it in hand paid by the Grantee, the receipt and sufficiency of which are hereby acknowledged, Grantor does hereby agree as follows:

1. **Recitations.** The foregoing recitations are true and correct and are incorporated herein by this reference.
2. **Grant of Non-Exclusive Easement.** Grantor does hereby grant unto Grantee a non-exclusive easement in, on, over, under, and across the Sidewalk Easement Area for installation, operation, maintenance, repair and replacement of the Sidewalk therein, in perpetuity.

3. Title Warranties. Grantor warrants that Grantor has good and indefeasible fee simple title to and possession of the Sidewalk Easement Area and that it has good and lawful right to grant this Easement.

4. Conditions of Easement. Grantee hereby agrees that Grantee shall only utilize the Sidewalk Easement Area for purposes of accessing and maintaining a sidewalk for public use thereon.

5. Benefits and Burdens Run with the Land. All provisions of this Easement, including the benefits and burdens thereof, run with the title to the Sidewalk Easement Area and Lot 115 and are binding upon and inure to the heirs, assigns, successors, tenants and personal representatives of the parties hereto. The City of St. Cloud is a third-party beneficiary of the access granted under this Easement.

6. Amendment. This Easement may not be modified, amended, or terminated without the prior written consent of Grantor and Grantee.

7. Governing Law. This Easement shall be governed by and construed in accordance with the laws of the State of Florida.

8. Severability. If any provision of this Easement is declared invalid or unenforceable, then, the remainder of this Easement shall continue in full force and effect.

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

10. Public Records. Grantor understands and agrees that all documents of any kind provided to the District or to the District's staff in connection with this Easement are public records and are to be treated as such in accordance with Florida law, including Chapter 119, *Florida Statutes*.

[THE REMAINDER OF THIS PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the said Grantor and Grantee have hereunto set their hand and seal the day and year first above written.

Signed, sealed and delivered in our presence:

Grantor:

WITNESS:

PULTE HOME COMPANY, LLC, a Michigan limited liability company

[Signature]
Print Name: SEAN BAILEY

By: [Signature]

[Signature]
Print Name: Chris Snyder

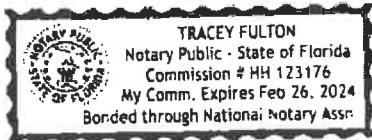
Name: CHRISTOPHER WRENN

Title: VICE PRESIDENT OF LAND DEVELOPMENT

STATE OF FLORIDA
COUNTY OF ORANGE

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 21st day of September, 2021, by Chris Wrenn, as VP of Land Develop. of **PULTE HOME COMPANY, LLC**, a Michigan limited liability company. He/She is personally known to me or has produced _____ as identification.

(NOTARY SEAL)



[Signature]
Notary Public Signature
Tracey Fulton
(Name typed, printed or stamped)

Signed, sealed and delivered in our presence:

Grantee:

WITNESS:

TOHOQUA COMMUNITY
DEVELOPMENT DISTRICT, a local unit
of special purpose government

Q Beddy

Print Name: Quincy Goddes

By: [Signature]

Name: Andre Vidrine

Mary Stuart Day

Its: Chairman

Print Name: Mary Stuart Day

STATE OF FLORIDA
COUNTY OF ORANGE

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 2nd day of October, 2021, by Andre Vidrine, as Chairman of the TOHOQUA COMMUNITY DEVELOPMENT DISTRICT, a local unit of special purpose government. He/She is personally known to me or has produced A Driver's license as identification.

(NOTARY SEAL)

[Signature]
Notary Public Signature
Sara N. Robbins
(Name typed, printed or stamped)



EXHIBIT "A"
Sidewalk Easement Area
[Attached]

SKETCH OF DESCRIPTION 5.00' SIDEWALK EASEMENT

SEE SHEET 2 OF 2 FOR SKETCH

Legal Description:

The West 5.00 feet of Lot 115, Tohoqua – Phase 4A, as recorded in Plat Book 30, Pages 124–129, of the Public Records of Osceola County, Florida.

LEGEND AND ABBREVIATIONS

TWP. = TOWNSHIP
 RNG. = RANGE
 NO. = NUMBER
 LB. = LICENSED BUSINESS
 R/W = RIGHT OF WAY
 P.S.M. = PROFESSIONAL SURVEYOR AND MAPPER
 TEL. = TELEPHONE
 F.B. = FIELD BOOK
 P.B. = PLAT BOOK
 ± = PLUS OR MINUS
 & = AND

NOTES

THIS SKETCH IS NOT INTENDED TO REPRESENT A BOUNDARY SURVEY
 NO CORNERS WERE SET AS A PART OF THIS SKETCH.

REQUESTED BY: **Pulte Group**

SHEET 1 OF 2

DATE OF SURVEY	08/10/2021	REVISIONS
SCALE	1" = 40'	
F.B.	PAGE	
SECTION	05	
TWP. 26	S., RNG. 30	E.
JOB NO.	21-220	

**JOHNSTON'S
SURVEYING INC**

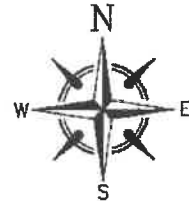
900 Cross Prarie Parkway, Kissimmee, Florida 34744
 Tel. (407) 847-2179 Fax (407) 847-8140

[Signature] e/11/21
 RICHARD D. BROWN, P.S.M. #5700 (DATE)

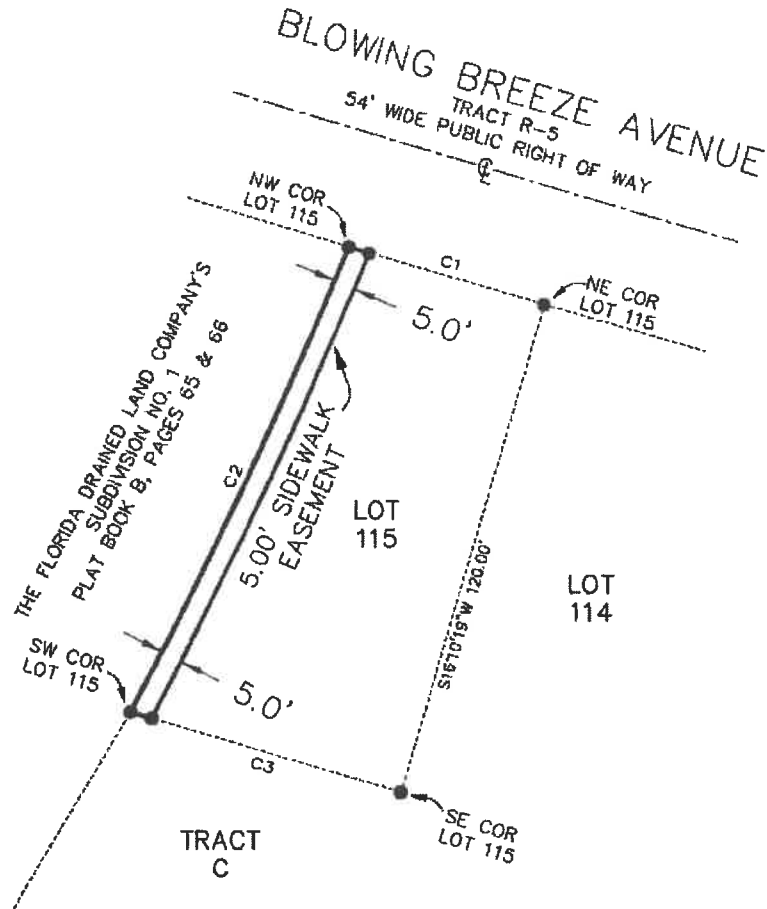
NOTE: NOT VALID WITHOUT RAISED SURVEYOR'S SEAL.

SKETCH OF DESCRIPTION 5.00' SIDEWALK EASEMENT

SEE SHEET 1 OF 2 FOR LEGAL DESCRIPTION



SCALE 1"=40'



CURVE TABLE						
CURVE #	LENGTH	RADIUS	DELTA	TANGENT	CHORD LENGTH	CHD. BEARING
C1	47.71	7554.00	000°21'43"	23.86	47.71	S73°38'49"E
C2	121.37	1395.00	004°59'06"	60.72	121.33	N25°06'01"E
C3	66.54	7674.00	000°29'49"	33.27	66.54	S73°34'39"E

JOHNSTON'S
SURVEYING INC.
900 Cross Prairie Parkway, Kissimmee, Florida 34744
Tel. (407) 847-2179 Fax (407) 847-6140

SHEET 2 OF 2

SECTION VIII

SECTION A

SECTION 1



LATHAM, LUNA,
EDEN & BEAUDINE, ^{LLP}
— Celebrating 25 Years —
ATTORNEYS AT LAW

MEMORANDUM

To: District Manager, District Engineer

From: District Counsel – Jan A. Carpenter, Esq.
Kristen E. Trucco, Esq.

Date: October 2021

Subject: New Statutory Requirement
Wastewater Services and Stormwater Management Needs Analysis
(Chapter 2021-194, Laws of Florida/HB53)

A new law went into effect on July 1, 2021, which impacts most community development districts (and other governments) in the state. The law is the result of the legislature's determination that there is a need for long-term planning for the state's wastewater and stormwater systems. The law requires governments that either own or operate stormwater management systems and/or wastewater systems to create a 20-year "needs analysis" of such system(s). The requirements relating to wastewater systems are found in Section 4 of Chapter 2021-194, Laws of Florida, which creates a new statutory Section 403.9301, *Florida Statutes*, and the requirements relating to stormwater management programs and systems are found in Section 5 of Chapter 2021-194, Laws of Florida, which creates a new statutory Section 403.9302, *Florida Statutes* (the law is attached for reference).

A brief summary of the new law and its requirements is set forth below. Please feel free to contact us with any questions.

Summary of the Law

The new law establishes a requirement that each special district prepare a rather detailed 20-year needs analysis, for its wastewater and stormwater systems. The Office of Economic and Demographic Research ("OEDR") is expected to promulgate additional details about the requirements of the needs analysis. A basic template for the report has been provided by OEDR, but instructions for completing the template are not yet available.

LATHAM, LUNA, EDEN & BEAUDINE, LLP

October 12, 2021

Page 2

For wastewater services, the needs analysis for a special district must include:

- a) A detailed description of the facilities used to provide wastewater services.
- b) The number of current and projected connections and residents served calculated in 5-year increments.
- c) The current and projected service area for wastewater services.
- d) The current and projected cost of providing wastewater services calculated in 5-year increments.
- e) The estimated remaining useful life of each facility or its major components.
- f) The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components.
- g) The local government's plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap.

For stormwater management programs and stormwater management systems, the needs analysis must include:

- a) A detailed description of the stormwater management program or stormwater management system and its facilities and projects.
- b) The number of current and projected residents served calculated in 5-year increments.
- c) The current and projected service area for the stormwater management program or stormwater management system.
- d) The current and projected cost of providing services calculated in 5-year increments.
- e) The estimated remaining useful life of each facility or its major components.
- f) The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components.
- g) The local government's plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap.

Timing for Reports

For both wastewater and stormwater systems, the first needs analysis must be developed by **June 30, 2022**, with a new or updated analysis due every five (5) years thereafter. The needs analysis, along with

October 12, 2021

Page 3

the methodology and any supporting data necessary to interpret the results, must be submitted to the county in which the largest portion of the wastewater service area or stormwater system is located. The county then compiles all the reports and submits a compiled document to the OEDR by July 31, 2022.

Recommendation

The District Engineer and District Manager should review the new statutes and the OEDR Stormwater Template (and the accompanying Stormwater Template Overview) to evaluate the data that will need to be collected about the system(s).

By the next CDD meeting (or no later than a January meeting), the District Engineer should submit a proposal to the Board of Supervisors for creating the needs analysis report. The District Manager may also need to submit a cost proposal to assist the District Engineer with the required financing and budgeting data. The District Engineer should alert the Board of Supervisors if outside consulting work will be necessary. The deadline for the District's submission is only 8 months away, so this process needs to be started fairly quickly. The District Engineer and District Manager may have questions for the Board along the way due to funding and replacement reserve issues. There is no allowance for late reporting, so it is important not to miss the June 30, 2022 filing deadline.

CHAPTER 2021-194

Committee Substitute for Committee Substitute for
Committee Substitute for House Bill No. 53

An act relating to public works; amending s. 255.0991, F.S.; revising a prohibition relating to any solicitation for construction services paid for with state appropriated funds; amending s. 255.0992, F.S.; revising the definition of the term "public works project"; prohibiting the state or any political subdivision that contracts for a public works project from taking specified action against certain persons that are engaged in a public works project or have submitted a bid for such a project; providing applicability; amending s. 403.928, F.S.; requiring the Office of Economic and Demographic Research to include an analysis of certain expenditures in its annual assessment; creating s. 403.9301, F.S.; providing definitions; requiring counties, municipalities, and special districts that provide wastewater services to develop a needs analysis that includes certain information by a specified date; requiring municipalities and special districts to submit such analyses to a certain county; requiring the county to file a compiled document with the coordinator of the Office of Economic and Demographic Research by a specified date; requiring the office to evaluate the document and include an analysis in its annual assessment; providing applicability; creating s. 403.9302, F.S.; providing definitions; requiring counties, municipalities, and special districts that provide stormwater management to develop a needs analysis that includes certain information by a specified date; requiring municipalities and special districts to submit such analyses to a certain county; requiring the county to file a compiled document with the Secretary of Environmental Protection and the coordinator of the Office of Economic and Demographic Research by a specified date; requiring the office to evaluate the document and include an analysis in its annual assessment; providing applicability; providing a determination and declaration of important state interest; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Subsection (2) of section 255.0991, Florida Statutes, is amended to read:

255.0991 Contracts for construction services; prohibited local government preferences.—

(2) For any a competitive solicitation for construction services paid for with any in which 50 percent or more of the cost will be paid from state-appropriated funds which have been appropriated at the time of the competitive solicitation, a state college, county, municipality, school district, or other political subdivision of the state may not use a local ordinance or regulation to prevent a certified, licensed, or registered contractor.

~~subcontractor, or material supplier or carrier, from participating in the bidding process that provides a preference based upon:~~

- (a) ~~The contractor's~~ Maintaining an office or place of business within a particular local jurisdiction;
- (b) ~~The contractor's~~ Hiring employees or subcontractors from within a particular local jurisdiction; or
- (c) ~~The contractor's~~ Prior payment of local taxes, assessments, or duties within a particular local jurisdiction.

Section 2. Paragraph (b) of subsection (1) and subsections (2) and (3) of section 255.0992, Florida Statutes, are amended to read:

255.0992 Public works projects; prohibited governmental actions.—

(1) As used in this section, the term:

(b) "Public works project" means an activity exceeding \$1 million in value that is of which 50 percent or more of the cost will be paid for with any ~~from state-appropriated funds that were appropriated at the time of the competitive solicitation~~ and which consists of the construction, maintenance, repair, renovation, remodeling, or improvement of a building, road, street, sewer, storm drain, water system, site development, irrigation system, reclamation project, gas or electrical distribution system, gas or electrical substation, or other facility, project, or portion thereof that is owned in whole or in part by any political subdivision.

(2)(a) Except as required by federal or state law, the state or any political subdivision that contracts for a public works project may not take the following actions:

(a) Prevent a certified, licensed, or registered contractor, subcontractor, or material supplier or carrier, from participating in the bidding process based on the geographic location of the company headquarters or offices of the contractor, subcontractor, or material supplier or carrier submitting a bid on a public works project or the residences of employees of such contractor, subcontractor, or material supplier or carrier.

(b) Require that a contractor, subcontractor, or material supplier or carrier engaged in a public works such project:

1. Pay employees a predetermined amount of wages or prescribe any wage rate;
2. Provide employees a specified type, amount, or rate of employee benefits;
3. Control, limit, or expand staffing; or

4. Recruit, train, or hire employees from a designated, restricted, or single source.

~~(c)(b) The state or any political subdivision that contracts for a public works project may not~~ Prohibit any contractor, subcontractor, or material supplier or carrier able to perform such work ~~that who~~ is qualified, licensed, or certified as required by state or local law to perform such work from receiving information about public works opportunities or from submitting a bid on the public works project. This paragraph does not apply to vendors listed under ss. 287.133 and 287.134.

(3) This section does not apply to the following:

(a) Contracts executed under chapter 337.

(b) A use authorized by s. 212.055(1) which is approved by a majority vote of the electorate of the county or by a charter amendment approved by a majority vote of the electorate of the county.

Section 3. Paragraph (e) is added to subsection (1) of section 403.928, Florida Statutes, to read:

403.928 Assessment of water resources and conservation lands.—The Office of Economic and Demographic Research shall conduct an annual assessment of Florida's water resources and conservation lands.

(1) WATER RESOURCES.—The assessment must include all of the following:

(e) Beginning with the assessment due January 1, 2022, an analysis of the expenditures necessary to repair, replace, and expand water-related infrastructure. As part of this analysis, the office shall periodically survey public and private utilities.

Section 4. Section 403.9301, Florida Statutes, is created to read:

403.9301 Wastewater services projections.—

(1) The Legislature intends for each county, municipality, or special district providing wastewater services to create a 20-year needs analysis.

(2) As used in this section, the term:

(a) "Domestic wastewater" has the same meaning as provided in s. 367.021.

(b) "Facility" means any equipment, structure, or other property, including sewerage systems and treatment works, used to provide wastewater services.

(c) "Treatment works" has the same meaning as provided in s. 403.031(11).

(d) "Wastewater services" means service to a sewerage system, as defined in s. 403.031(9), or service to domestic wastewater treatment works.

(3) By June 30, 2022, and every 5 years thereafter, each county, municipality, or special district providing wastewater services shall develop a needs analysis for its jurisdiction over the subsequent 20 years. In projecting such needs, each local government shall include the following:

(a) A detailed description of the facilities used to provide wastewater services.

(b) The number of current and projected connections and residents served calculated in 5-year increments.

(c) The current and projected service area for wastewater services.

(d) The current and projected cost of providing wastewater services calculated in 5-year increments.

(e) The estimated remaining useful life of each facility or its major components.

(f) The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components.

(g) The local government's plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap.

(4) Upon completing the requirements of subsection (3), each municipality or special district shall submit its needs analysis, as well as the methodology and any supporting data necessary to interpret the results, to the county within which the largest portion of its service area is located. Each county shall compile all analyses submitted to it under this subsection into a single document and include its own analysis in the document. The county shall file the compiled document with the coordinator of the Office of Economic and Demographic Research no later than July 31, 2022, and every 5 years thereafter.

(5) The Office of Economic and Demographic Research shall evaluate the compiled documents from the counties for the purpose of developing a statewide analysis for inclusion in the assessment due January 1, 2023, pursuant to s. 403.928.

(6) This section applies to a rural area of opportunity as defined in s. 288.0656 unless the requirements of this section would create an undue economic hardship for the county, municipality, or special district in the rural area of opportunity.

Section 5. Section 403.9302, Florida Statutes, is created to read:

403.9302 Stormwater management projections.—

(1) The Legislature intends for each county, municipality, or special district providing a stormwater management program or stormwater management system to create a 20-year needs analysis.

(2) As used in this section, the term:

(a) "Facility" means any equipment, structure, or other property, including conveyance systems, used or useful in connection with providing a stormwater management program or stormwater management system.

(b) "Stormwater management program" has the same meaning as provided in s. 403.031(15).

(c) "Stormwater management system" has the same meaning as provided in s. 403.031(16).

(3) By June 30, 2022, and every 5 years thereafter, each county, municipality, or special district providing a stormwater management program or stormwater management system shall develop a needs analysis for its jurisdiction over the subsequent 20 years. In projecting such needs, each local government shall include the following:

(a) A detailed description of the stormwater management program or stormwater management system and its facilities and projects.

(b) The number of current and projected residents served calculated in 5-year increments.

(c) The current and projected service area for the stormwater management program or stormwater management system.

(d) The current and projected cost of providing services calculated in 5-year increments.

(e) The estimated remaining useful life of each facility or its major components.

(f) The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components.

(g) The local government's plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap.

(4) Upon completing the requirements of subsection (3), each municipality or special district shall submit its needs analysis, as well as the

methodology and any supporting data necessary to interpret the results, to the county within which the largest portion of its stormwater management program or stormwater management system is located. Each county shall compile all analyses submitted to it under this subsection into a single document and include its own analysis in the document. The county shall file the compiled document with the Secretary of Environmental Protection and the coordinator of the Office of Economic and Demographic Research no later than July 31, 2022, and every 5 years thereafter.

(5) The Office of Economic and Demographic Research shall evaluate the compiled documents from the counties for the purpose of developing a statewide analysis for inclusion in the assessment due January 1, 2023, pursuant to s. 403.928.

(6) This section applies to a rural area of opportunity as defined in s. 288.0656 unless the requirements of this section would create an undue economic hardship for the county, municipality, or special district in the rural area of opportunity.

Section 6. The Legislature determines and declares that this act fulfills an important state interest.

Section 7. This act shall take effect July 1, 2021.

Approved by the Governor June 29, 2021.

Filed in Office Secretary of State June 29, 2021.

SECTION C

SECTION 1

Tohoqua Community Development District

Summary of Operating Checks

August 25, 2021 to October 26, 2021

Bank	Date	Check No.'s	Amount
General Fund	8/25/21	360-369	\$ 21,917.66
	8/27/21	370-372	\$ 1,508.07
	9/13/21	373-374	\$ 635.00
	9/17/21	375-381	\$ 41,309.40
	9/24/21	382-384	\$ 7,537.23
	10/1/21	385	\$ 5,100.00
	10/6/21	386-397	\$ 48,064.26
	10/19/21	398-402	\$ 21,619.73
			\$ 147,691.35
Payroll	Andre Vidrine	50061	\$ 184.70
	Patrick Bonin	50062	\$ 184.70
	James Dowd	50063	\$ 184.70
	Marcus Hooker	50064	\$ 184.70
			\$ 738.80
			\$ 148,430.15

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK#	AMOUNT
8/25/21	00022	8/04/21	48	202108	330-53800-48200			FACILITY MAINT - AUG 21	*	1,250.00		
8/25/21	00051	7/14/21	21	TIENQ422	202107 330-53800-49200			AMENITY MANAGEMENT-AUG 21	*	3,000.00		
								CALM				4,250.00 000360
8/25/21	00002	8/01/21	188	202108	310-51300-34000			GYM EQUIPMENT - DUMBBELLS	*	234.67		
								COMMERCIAL FITNESS PRODUCTS				234.67 000361
8/01/21	188	8/01/21	188	202108	310-51300-35100			MANAGEMENT FEES - AUG 21	*	100.00		
8/01/21	188	8/01/21	188	202108	310-51300-31300			INFORMATION TECH - AUG 21	*	833.33		
8/01/21	188	8/01/21	188	202108	310-51300-51000			DISSEMINATION SVCS-AUG 21	*	.39		
8/01/21	188	8/01/21	188	202108	310-51300-42000			OFFICE SUPPLIES	*	24.55		
8/01/21	188	8/01/21	188	202108	310-51300-42500			POSTAGE	*	58.80		
8/01/21	189	8/01/21	189	202108	320-53800-12000			COPIES	*	1,666.67		
								FIELD MANAGEMENT - AUG 21				5,687.91 000362
8/25/21	00004	7/22/21	98761	202106	310-51300-31500			GOVERNMENTAL MANAGEMENT SERVICES	*	2,231.00		
8/18/21	99028	8/18/21	99028	202107	310-51300-31500			PREP.AGRMNT/RW.CORRESP.	*	901.00		
								PREP.CONVEY/RESOL/AGRMNT				3,132.00 000363
8/25/21	00050	7/20/21	311913	202107	310-51300-48000			LATHAM, LUNA, EDEN & BEAUDINE,LLP	*	1,290.59		
								NOT PUB HEARING - 7/15/21				1,290.59
8/25/21	00006	7/30/21	17-188(3	202106	310-51300-31100			OSCEOLA NEWS-GAZETTE	*	937.60		
								ENGINEER SERVICES-JUN 21				2,581.18 000364
8/25/21	00024	7/31/21	6742	202108	320-53800-47200			POULOS & BENNETT, LLC	*	1,735.00		
								POOL MAINTENANCE - AUG 21				937.60 000365
								ROBERTS POOL SRVC AND REPAIR INC				1,735.00 000366

TQQA TOHOQUA CDD MBYINGTON

*** CHECK DATES 08/25/2021 - 10/26/2021 *** TOHOQUA - GENERAL FUND
 BANK A GENERAL FUND

CHECK DATE	VEND#	INVOICE DATE	INVOICE YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK.... AMOUNT
8/25/21	00026	7/27/21	370537	202107	330-53800-53000		SPIES POOL, LLC	*	239.80	829.30 000367
8/25/21	00052	8/08/21	1184	202107	320-53800-46300		SPIES POOL, LLC	*	450.00	
8/25/21	00032	8/03/21	21-3426	202107	320-53800-46700		SUNSHINE LAND MANAGEMENT CORP.	*	2,080.00	450.00 000368
8/27/21	00023	7/26/21	527260	202107	320-53800-47100		WESTWOOD INTERIOR CLEANING INC.	*	65.00	2,080.00 000369
8/20/21	531932	8/20/21	531932	202108	320-53800-47100		WESTWOOD INTERIOR CLEANING INC.	*	65.00	
8/20/21	531944	8/20/21	531944	202108	320-53800-47000		WESTWOOD INTERIOR CLEANING INC.	*	300.00	
8/27/21	00026	8/15/21	372055	202108	330-53800-53000		PRO-STAFF TERMITE & PEST CONTROL	*	775.40	430.00 000370
8/27/21	00010	8/27/21	08272021	202108	300-20700-10000		SPIES POOL, LLC	*	302.67	775.40 000371
9/13/21	00053	9/09/21	4881	202109	330-53800-48000		TOHOQUA CDD C/O USBANK	*	200.00	302.67 000372
9/13/21	00038	9/08/21	BO 18330	202109	330-53800-48000		EVENTS BY JOHN MICHAEL, INC.	*	435.00	200.00 000373
9/17/21	00022	9/01/21	49	202109	330-53800-48200		SWANK MOTION PICTURES INC	*	1,250.00	435.00 000374
9/17/21	00031	7/27/21	2060-164	202107	330-53800-48000		FASTSIGNS 175401	*	108.93	4,250.00 000375

TQUA TOHOQUA CDD MBYINGTON

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK.... AMOUNT #
9/17/21	00002	9/01/21	190		202109	310-51300-34000		MANAGEMENT FEES - SEP 21	*	3,004.17	
9/01/21	190	202109	310-51300-35100					INFORMATION TECH - SEP 21	*	100.00	
9/01/21	190	202109	310-51300-31300					DISSEMINATION SVCS-SEP 21	*	833.33	
9/01/21	190	202109	310-51300-51000					OFFICE SUPPLIES	*	15.57	
9/01/21	190	202109	310-51300-42000					POSTAGE	*	9.69	
9/01/21	190	202109	310-51300-42500					COPIES	*	83.55	
GOVERNMENTAL MANAGEMENT SERVICES											
9/17/21	00040	7/23/21	135535		202107	330-53800-49200		DOGIPOT PET STATION SUPPL	*	405.00	4,046.31 000377
PROPET DISTRIBUTORS INC.											
9/17/21	00024	9/01/21	6810		202109	320-53800-47200		POOL MAINTENANCE - SEP 21	*	1,735.00	405.00 000378
ROBERTS POOL SRVC AND REPAIR INC											
9/17/21	00033	8/01/21	ULS-1675		202108	320-53800-46200		LANDSCAPE PHI/POND-AUG 21	*	5,943.33	1,735.00 000379
8/01/21	ULS-1678	202108	320-53800-46200					LANDSCAPE CROSS PRA-AUG21	*	3,668.33	
8/05/21	ULS-1718	202108	320-53800-46200					LANDSCAPE AMEN POND-AUG21	*	1,166.67	
8/05/21	ULS-1718	202108	320-53800-46200					TOHOQUA AMENITY - AUG 21	*	1,743.75	
8/05/21	ULS-1718	202108	320-53800-46200					LANDSCAPE ADD POND-AUG 21	*	700.00	
9/01/21	ULS-1823	202109	320-53800-46200					LANDSCAPE PHI/POND-SEP 21	*	5,943.33	
9/01/21	ULS-1823	202109	320-53800-46200					LANDSCAPE CROSS PRA-SEP21	*	3,668.33	
9/01/21	ULS-1823	202109	320-53800-46200					LANDSCAPE AMEN POND-SEP21	*	1,166.67	
9/01/21	ULS-1823	202109	320-53800-46200					TOHOQUA AMENITY - SEP 21	*	1,743.75	
9/01/21	ULS-1823	202109	320-53800-46200					LANDSCAPE ADD POND-SEP 21	*	700.00	
UNITED LAND SERVICES											
9/17/21	00032	7/12/21	21-3058		202106	320-53800-46700		JANITORIAL SVC - JUN 21	*	2,080.00	26,444.16 000380

TOUA TOHOQUA CDD MBYINGTON

*** CHECK DATES 08/25/2021 - 10/26/2021 *** TOHOQUA - GENERAL FUND
 BANK A GENERAL FUND

CHECK DATE	VEND#	INVOICE DATE	INVOICE YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK.... AMOUNT
9/02/21	00002	21-3633	202108	320-53800-46700			WESTWOOD INTERIOR CLEANING INC.	*	2,240.00	4,320.00 000381
							JANITORIAL SVC - AUG 21			
9/01/21	191	202109 320-53800-12000					FIELD MANAGEMENT - SEP 21	*	1,666.67	
9/01/21	191	202109 330-53800-48000					SPECIAL EVENTS	*	1,537.91	
							GOVERNMENTAL MANAGEMENT SERVICES			3,204.58 000382
9/16/21	99227	202108 310-51300-31500					RVM.AGDA.MTG/EMAIL/CONVEY	*	3,088.65	
							LATHAM, LUNA, EDEN & BEAUDINE,LLP			3,088.65 000383
9/01/21	372642	202109 330-53800-53000					TRICHLOR TAB/SULFUR ACID	*	473.00	
9/01/21	373000	202109 330-53800-53000					BULK BLEACH	*	771.00	
							SPIES POOL, LLC			1,244.00 000384
8/20/21	3517	202108 330-53800-48900					INSTALL.HOLIDAY DECOR	*	5,100.00	
							LIGHTING PROS LLC			5,100.00 000385
9/26/21	163676	202108 320-53800-47300					ANNUAL MITIGATION MONITOR	*	3,000.00	
9/26/21	163676	202108 320-53800-47300					WETLAND MAINTENANCE-AUG21	*	1,600.00	
							BIO-TECH CONSULTING INC.			4,600.00 000386
10/04/21	10042021	202110 330-53800-48000					HOLIDAY PARTY	*	350.00	
							DOMINIC GAUDIOUS			350.00 000387
9/13/21	14354	202109 310-51300-45000					GENERAL LIABILITY FY22	*	5,570.00	
9/13/21	14354	202109 320-53800-45000					PROPERTY INSURANCE FY22	*	23,054.00	
							EGIS INSURANCE ADVISORS, LLC			28,624.00 000388
9/17/21	192	202109 310-51300-31700					ASSESSMENT ROLL CERT-FY22	*	7,500.00	
							GOVERNMENTAL MANAGEMENT SERVICES			7,500.00 000389
9/27/21	17-188(3	202108 310-51300-31100					ENGINEER SERVICES-AUG 21	*	168.10	

TQUA TOHOQUA CDD MBYINGTON

CHECK DATE	VEND#	INVOICE DATE	INVOICE YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK#
9/27/21	00023	17-188(3)	202108	310-51300-31100			ENGINEER SERVICES-AUG 21	*	105.00	
9/27/21	00023	535314	202109	320-53800-47100			POULOS & BENNETT, LLC	*	65.00	273.10 000390
9/13/21	00055	09132021	202109	310-51300-11000			PRO-STAFF TERMITES & PEST CONTROL	*	184.70	65.00 000391
9/28/21	00024	6884	202110	320-53800-47200			PATRICK R BONIN	*	1,735.00	184.70 000392
9/28/21	00026	373854	202109	330-53800-53000			ROBERTS POOL SRVC AND REPAIR INC	*	592.00	1,735.00 000393
9/28/21	00052	374074	202109	330-53800-53000			TRICHLR TAB/SULFURIC ACID	*	1,084.50	
10/01/21	00052	1207	202109	320-53800-46300			BULK BLEACH	*	450.00	1,676.50 000394
9/21/21	00054	42554	202109	320-53800-43100			POND MAINT/ANALYSIS TEST	*	2,466.00	450.00 000395
9/24/21	00039	22366310	202109	320-53800-46500			SUNSHINE LAND MANAGEMENT CORP.	*	139.96	2,466.00 000396
10/01/21	00005	85397	202110	310-51300-54000			CONDUIT FOR POLE LIGHT	*	175.00	139.96 000397
10/01/21	00002	193	202110	310-51300-34000			JANITORIAL SUPPLIES	*	3,094.33	175.00 000398
10/01/21	193	193	202110	310-51300-35200			MANAGEMENT FEES - OCT 21	*	100.00	
10/01/21	193	193	202110	310-51300-35100			WEBSITE MAINTENANCE-OCT21	*	150.00	
10/01/21	193	193	202110	310-51300-31300			INFORMATION TECH - OCT 21	*	833.33	
10/01/21	193	193	202110	310-51300-31300			DISSEMINATION SVCS-OCT 21	*		

TQQA TOHOQUA CDD MBYINGTON

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK#
10/01/21	193	202110	310	51300	51000				*	15.51	
10/01/21	193	202110	310	51300	42000				*	14.26	
10/01/21	193	202110	310	51300	42500				*	98.55	
10/01/21	195	202110	320	53800	12000				*	1,716.67	
10/19/21	00016	5/03/21	21026	202105	310-51300-32200			GOVERNMENTAL MANAGEMENT SERVICES	*	1,900.00	6,022.65 000399
					AUDIT FYE - 9/30/20						
10/19/21	00052	10/04/21	1222	202109	320-53800-46300			GRAU & ASSOCIATES	*	300.00	1,900.00 000400
					WATER CHEM.ANALYSIS/REPT						
10/19/21	00033	10/01/21	1970	202110	320-53800-46200			SUNSHINE LAND MANAGEMENT CORP.	*	5,943.33	300.00 000401
					LANDSCAPE PHI/POND-OCT 21						
10/01/21	1973	202110	320-53800-46200						*	3,668.33	
10/01/21	1997	202110	320-53800-46200						*	1,166.67	
10/01/21	1997	202110	320-53800-46200						*	1,743.75	
10/01/21	1997	202110	320-53800-46200						*	700.00	
10/01/21	1997	202110	320-53800-46200						*		
					LANDSCAPE ADD POND-OCT 21						13,222.08 000402

TOTAL FOR BANK A 147,691.35
 TOTAL FOR REGISTER 147,691.35

SECTION 2

Tohoqua
Community Development District

Unaudited Financial Reporting
September 30, 2021

GMS

Table of Contents

1	<u>Balance Sheet</u>
2-3	<u>General Fund</u>
4	<u>Debt Service Fund - Series 2018</u>
5	<u>Debt Service Fund - Series 2021 Phase 2</u>
6	<u>Debt Service Fund - Series 2021 Phase 4A/5A</u>
7	<u>Capital Projects Fund - Series 2018</u>
8	<u>Capital Projects Fund - Series 2021 Phase 2</u>
9	<u>Capital Projects Fund - Series 2021 Phase 4A/5A</u>
10-11	<u>Month to Month</u>
12	<u>Long Term Debt Summary</u>
13	<u>Assessment Receipt Schedule</u>

Tohoqua
Community Development District
Combined Balance Sheet
September 30, 2021

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
Cash	\$ 20,595	\$ -	\$ -	\$ 20,595
Investments				
Series 2018				
Reserve	\$ -	\$ 69,039	\$ -	\$ 69,039
Revenue	\$ -	\$ 67,275	\$ -	\$ 67,275
Construction	\$ -	\$ -	\$ 12,649	\$ 12,649
Series 2021 Phase 2				
Reserve	\$ -	\$ 72,381	\$ -	\$ 72,381
Capital Interest	\$ -	\$ 45,024	\$ -	\$ 45,024
Construction	\$ -	\$ -	\$ 1,579,439	\$ 1,579,439
Series 2021 Phase 4A/5A				
Reserve	\$ -	\$ 75,350	\$ -	\$ 75,350
Capital Interest	\$ -	\$ 48,032	\$ -	\$ 48,032
Construction	\$ -	\$ -	\$ 1,676,685	\$ 1,676,685
Due From General Fund	\$ -	\$ -	\$ 241	\$ 241
Prepaid Expenses	\$ 30,173	\$ -	\$ -	\$ 30,173
Total Assets	\$ 50,768	\$ 377,101	\$ 3,269,014	\$ 3,696,883
Liabilities:				
Accounts Payable	\$ 55,876	\$ -	\$ -	\$ 55,876
Due to Capital Projects	\$ 241	\$ -	\$ -	\$ 241
Total Liabilities	\$ 56,117	\$ -	\$ -	\$ 56,117
Fund Balances:				
Restricted for Debt Service - Series 2018	\$ -	\$ 136,314	\$ -	\$ 136,314
Restricted for Debt Service - Series 2021 Phase 2	\$ -	\$ 117,405	\$ -	\$ 117,405
Restricted for Debt Service - Series 2021 Phase 4A/5A	\$ -	\$ 123,382	\$ -	\$ 123,382
Assigned for Capital Projects - Series 2018	\$ -	\$ -	\$ 12,649	\$ 12,649
Assigned for Capital Projects - Series 2021 Phase 2	\$ -	\$ -	\$ 1,579,680	\$ 1,579,680
Assigned for Capital Projects - Series 2021 Phase 4A/5A	\$ -	\$ -	\$ 1,676,685	\$ 1,676,685
Unassigned	\$ (5,349)	\$ -	\$ -	\$ (5,349)
Total Fund Balances	\$ (5,349)	\$ 377,101	\$ 3,269,014	\$ 3,640,766
Total Liabilities & Fund Balance	\$ 50,768	\$ 377,101	\$ 3,269,014	\$ 3,696,883

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

	Adopted Budget	Prorated Budget Thru 09/30/21	Actual Thru 09/30/21	Variance
Revenues				
Developer Contributions	\$ 699,813	\$ 699,813	\$ 165,000	\$ (534,813)
Assessments - Tax Collector (Platted)	\$ 228,349	\$ 228,349	\$ 228,685	\$ 337
Assessments - Direct (Unplatted)	\$ 115,755	\$ 115,755	\$ 115,763	\$ 9
Special Events Revenue	\$ 12,000	\$ 12,000	\$ 4,883	\$ (7,117)
Total Revenues	\$ 1,055,916	\$ 1,055,916	\$ 514,331	\$ (541,585)
Expenditures				
General & Administrative:				
Supervisor Fees	\$ 9,600	\$ 9,600	\$ 6,385	\$ 3,215
FICA Expense	\$ 734	\$ 734	\$ 474	\$ 260
Engineering	\$ 12,000	\$ 12,000	\$ 2,339	\$ 9,661
Attorney	\$ 25,000	\$ 25,000	\$ 28,073	\$ (3,073)
Annual Audit	\$ 3,500	\$ 3,500	\$ 3,400	\$ 100
Assessment Administration	\$ 5,000	\$ 5,000	\$ 12,500	\$ (7,500)
Arbitrage	\$ 1,200	\$ 1,200	\$ -	\$ 1,200
Dissemination	\$ 10,000	\$ 10,000	\$ 7,500	\$ 2,500
Trustee Fees	\$ 7,435	\$ 7,435	\$ 3,717	\$ 3,718
Management Fees	\$ 36,050	\$ 36,050	\$ 36,050	\$ (0)
Information Technology	\$ 2,400	\$ 2,400	\$ 1,200	\$ 1,200
Telephone	\$ 300	\$ 300	\$ 17	\$ 283
Postage	\$ 1,000	\$ 1,000	\$ 410	\$ 590
Insurance	\$ 5,700	\$ 5,700	\$ 6,138	\$ (438)
Printing & Binding	\$ 1,000	\$ 1,000	\$ 1,912	\$ (912)
Legal Advertising	\$ 3,800	\$ 3,800	\$ 3,124	\$ 676
Other Current Charges	\$ 1,000	\$ 1,000	\$ 1,777	\$ (777)
Property Taxes	\$ -	\$ -	\$ 4,443	\$ (4,443)
Office Supplies	\$ 625	\$ 625	\$ 234	\$ 391
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 126,519	\$ 126,519	\$ 119,870	\$ 6,649
Maintenance				
Contract Services				
Field Management	\$ 20,000	\$ 20,000	\$ 20,000	\$ (0)
Amenities Management	\$ 36,000	\$ 36,000	\$ 36,000	\$ -
Landscape Maintenance	\$ 350,000	\$ 350,000	\$ 153,563	\$ 196,437
Lake Maintenance	\$ 28,080	\$ 28,080	\$ 10,885	\$ 17,195
Wetland Maintenance	\$ 6,400	\$ 6,400	\$ 15,000	\$ (8,600)
Wetland Mitigation Reporting	\$ 26,000	\$ 26,000	\$ 3,600	\$ 22,400
Pool Maintenance	\$ 20,000	\$ 20,000	\$ 16,905	\$ 3,095
Pest Control	\$ 780	\$ 780	\$ 780	\$ -
Janitorial Services	\$ 35,100	\$ 35,100	\$ 32,512	\$ 2,588
Subtotal	\$ 522,360	\$ 522,360	\$ 289,245	\$ 233,115

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

	Adopted Budget	Prorated Budget Thru 09/30/21	Actual Thru 09/30/21	Variance
<i>Repairs & Maintenance</i>				
Landscape Replacement	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
Irrigation Repairs	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
Stormwater Inspections	\$ 14,400	\$ 14,400	\$ -	\$ 14,400
General Repairs & Maintenance	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
Operating Supplies	\$ 5,000	\$ 5,000	\$ 2,350	\$ 2,650
Road & Sidewalk Maintenance	\$ 3,000	\$ 3,000	\$ 74	\$ 2,926
Signage	\$ 250	\$ 250	\$ 447	\$ (197)
Walls - Repair/Cleaning	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
Fencing	\$ 250	\$ 250	\$ -	\$ 250
Subtotal	\$ 62,400	\$ 62,400	\$ 2,870	\$ 59,530
<i>Utilities</i>				
Pool - Electric	\$ 15,000	\$ 15,000	\$ 20,966	\$ (5,966)
Pool - Water	\$ 600	\$ 600	\$ 6,988	\$ (6,388)
Electric	\$ 10,000	\$ 10,000	\$ 145	\$ 9,855
Water & Sewer	\$ 57,500	\$ 57,500	\$ 9,268	\$ 48,232
Streetlights	\$ 75,000	\$ 75,000	\$ 33,382	\$ 41,618
Gas	\$ 6,000	\$ 6,000	\$ -	\$ 6,000
Subtotal	\$ 164,100	\$ 164,100	\$ 70,748	\$ 93,352
<i>Amenities</i>				
Property Insurance	\$ 20,000	\$ 20,000	\$ 22,642	\$ (2,642)
Pool Attendants	\$ 12,500	\$ 12,500	\$ -	\$ 12,500
Security Patrol	\$ 30,000	\$ 30,000	\$ -	\$ 30,000
Pool Repairs & Maintenance	\$ 9,000	\$ 9,000	\$ 19,778	\$ (10,778)
Pool Permits	\$ 325	\$ 325	\$ 325	\$ -
Trash Collection	\$ 6,000	\$ 6,000	\$ -	\$ 6,000
Telephone	\$ 1,250	\$ 1,250	\$ -	\$ 1,250
Cable/Internet	\$ 3,750	\$ 3,750	\$ -	\$ 3,750
Access Cards & Equipment Supplies	\$ 4,000	\$ 4,000	\$ 62	\$ 3,938
Fire Alarm & Security Monitoring	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Fire Alarm & Security Monitoring Repairs	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
Fire Extinguisher Inspections	\$ 150	\$ 150	\$ 85	\$ 65
Amenity Signage	\$ 2,000	\$ 2,000	\$ 1,010	\$ 990
Repairs & Maintenance	\$ 17,500	\$ 17,500	\$ 17,029	\$ 471
Office Supplies	\$ 2,500	\$ 2,500	\$ 1,160	\$ 1,340
Special Events	\$ 12,000	\$ 12,000	\$ 9,620	\$ 2,380
Termite Bond	\$ 300	\$ 300	\$ 300	\$ -
Holiday Décor	\$ 15,000	\$ 15,000	\$ 17,351	\$ (2,351)
Subtotal	\$ 140,275	\$ 140,275	\$ 89,362	\$ 50,913
<i>Other</i>				
Contingency	\$ 25,000	\$ 25,000	\$ 192	\$ 24,808
Capital Reserve	\$ 15,262	\$ 15,262	\$ -	\$ 15,262
Subtotal	\$ 40,262	\$ 40,262	\$ 192	\$ 40,070
Total Operations & Maintenance	\$ 929,397	\$ 929,397	\$ 452,416	\$ 476,981
Total Expenditures	\$ 1,055,916	\$ 1,055,916	\$ 572,286	\$ 483,630
Excess Revenues (Expenditures)	\$ -	\$ -	\$ (57,955)	
Fund Balance - Beginning	\$ -	\$ -	\$ 52,606	
Fund Balance - Ending	\$ -	\$ -	\$ (5,349)	

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

	Adopted Budget	Prorated Budget Thru 09/30/21	Actual Thru 09/30/21	Variance
Revenues				
Special Assessments	\$ 137,458	\$ 137,458	\$ 137,656	\$ 198
Interest Income	\$ -	\$ -	\$ 8	\$ 8
Total Revenues	\$ 137,458	\$ 137,458	\$ 137,664	\$ 206
Expenditures:				
Interest Payment - 11/01	\$ 49,770	\$ 49,770	\$ 49,770	\$ -
Principal Payment - 5/01	\$ 35,000	\$ 35,000	\$ 35,000	\$ -
Interest Payment - 5/01	\$ 49,770	\$ 49,770	\$ 49,770	\$ -
Total Expenditures	\$ 134,540	\$ 134,540	\$ 134,540	\$ -
Excess Revenues (Expenditures)	\$ 2,918		\$ 3,124	
Fund Balance - Beginning	\$ 63,209		\$ 133,190	
Fund Balance - Ending	\$ 66,127		\$ 136,314	

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

	Adopted Budget	Prorated Budget Thru 09/30/21	Actual Thru 09/30/21	Variance
Revenues				
Interest Income	\$ -	\$ -	\$ 2	\$ 2
Total Revenues	\$ -	\$ -	\$ 2	\$ 2
Expenditures:				
Interest Payment - 5/01	\$ -	\$ -	\$ 14,007	\$ (14,007)
Total Expenditures	\$ -	\$ -	\$ 14,007	\$ (14,007)
Other Sources/(Uses)				
Bond Proceeds	\$ -	\$ -	\$ 131,410	\$ 131,410
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 131,410	\$ 131,410
Excess Revenues (Expenditures)	\$ -	\$ -	\$ 117,405	
Fund Balance - Beginning	\$ -	\$ -	\$ -	
Fund Balance - Ending	\$ -	\$ -	\$ 117,405	

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

	Adopted Budget	Prorated Budget Thru 09/30/21	Actual Thru 09/30/21	Variance
Revenues				
Interest Income	\$ -	\$ -	\$ 2	\$ 2
Total Revenues	\$ -	\$ -	\$ 2	\$ 2
Expenditures:				
Interest Payment - 5/01	\$ -	\$ -	\$ 11,207	\$ (11,207)
Total Expenditures	\$ -	\$ -	\$ 11,207	\$ (11,207)
Other Sources/(Uses)				
Bond Proceeds	\$ -	\$ -	\$ 134,587	\$ 134,587
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 134,587	\$ 134,587
Excess Revenues (Expenditures)	\$ -	\$ -	\$ 123,382	
Fund Balance - Beginning	\$ -	\$ -	\$ -	
Fund Balance - Ending	\$ -	\$ -	\$ 123,382	

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

	Adopted Budget	Prorated Budget Thru 09/30/21	Actual Thru 09/30/21	Variance
Revenues				
Interest	\$ -	\$ -	\$ 1	\$ 1
Total Revenues	\$ -	\$ -	\$ 1	\$ 1
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ 735	\$ (735)
Total Expenditures	\$ -	\$ -	\$ 735	\$ (735)
Excess Revenues (Expenditures)	\$ -	\$ -	\$ (734)	
Fund Balance - Beginning	\$ -		\$ 13,383	
Fund Balance - Ending	\$ -		\$ 12,649	

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

	Adopted Budget	Prorated Budget Thru 09/30/21	Actual Thru 09/30/21	Variance
Revenues				
Interest	\$ -	\$ -	\$ 47	\$ 47
Total Revenues	\$ -	\$ -	\$ 47	\$ 47
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ 686,963	\$ (686,963)
Capital Outlay - Cost of Issuance	\$ -	\$ -	\$ 215,133	\$ (215,133)
Total Expenditures	\$ -	\$ -	\$ 902,096	\$ (902,096)
Other Financing Sources/(Uses)				
Bond Proceeds	\$ -	\$ -	\$ 2,448,590	\$ 2,448,590
Bond Premium	\$ -	\$ -	\$ 33,140	\$ 33,140
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 2,481,730	\$ 2,481,730
Excess Revenues (Expenditures)	\$ -	\$ -	\$ 1,579,680	
Fund Balance - Beginning	\$ -	\$ -	\$ -	
Fund Balance - Ending	\$ -	\$ -	\$ 1,579,680	

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

	Adopted Budget	Prorated Budget Thru 09/30/21	Actual Thru 09/30/21	Variance
Revenues				
Interest	\$ -	\$ -	\$ 53	\$ 53
Total Revenues	\$ -	\$ -	\$ 53	\$ 53
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ 637,142	\$ (637,142)
Capital Outlay - Cost of Issuance	\$ -	\$ -	\$ 232,011	\$ (232,011)
Total Expenditures	\$ -	\$ -	\$ 869,152	\$ (232,011)
Other Financing Sources/(Uses)				
Bond Proceeds	\$ -	\$ -	\$ 2,525,413	\$ 2,525,413
Bond Premium	\$ -	\$ -	\$ 20,372	\$ 20,372
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 2,545,785	\$ 2,545,785
Excess Revenues (Expenditures)	\$ -	\$ -	\$ 1,676,685	
Fund Balance - Beginning	\$ -	\$ -	\$ -	
Fund Balance - Ending	\$ -	\$ -	\$ 1,676,685	

Tohoqua
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Revenues													
Developer Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 165,000
Assessments - Tax Collector (Planned)	\$ -	\$ 2,397	\$ 221,602	\$ 1,648	\$ -	\$ 1,281	\$ 1,254	\$ -	\$ 503	\$ -	\$ -	\$ -	\$ 228,685
Assessments - Direct (Unplanned)	\$ 8,213	\$ 50,062	\$ -	\$ -	\$ -	\$ 55,632	\$ -	\$ 1,857	\$ -	\$ -	\$ -	\$ -	\$ 115,763
Special Events Revenue	\$ 2,613	\$ 60	\$ -	\$ -	\$ -	\$ 1,540	\$ 340	\$ 40	\$ 60	\$ 210	\$ 20	\$ -	\$ 4,883
Total Revenues	\$ 10,826	\$ 52,519	\$ 221,602	\$ 1,648	\$ -	\$ 58,453	\$ 1,594	\$ 1,897	\$ 805	\$ 50,210	\$ 20	\$ -	\$ 314,331
Expenditures													
General & Administrative:													
Supervisor Fees	\$ 800	\$ -	\$ 800	\$ -	\$ 800	\$ 800	\$ 600	\$ 600	\$ 400	\$ -	\$ 600	\$ 985	\$ 6,385
FICA Expense	\$ 61	\$ -	\$ 61	\$ -	\$ 61	\$ 61	\$ 46	\$ 46	\$ 31	\$ -	\$ 46	\$ 61	\$ 474
Engineering	\$ -	\$ -	\$ 325	\$ -	\$ 108	\$ 190	\$ 108	\$ 105	\$ 938	\$ 108	\$ 273	\$ -	\$ 2,339
Attorney	\$ 4,991	\$ 1,187	\$ 1,508	\$ 3,301	\$ 5,134	\$ 1,248	\$ 1,872	\$ 2,613	\$ 2,231	\$ 901	\$ 3,089	\$ -	\$ 28,073
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,900	\$ -	\$ -	\$ -	\$ -	\$ 3,400
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500	\$ 12,500
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dissemination	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ -	\$ 7,500
Trusee Fees	\$ 1,549	\$ -	\$ -	\$ -	\$ -	\$ 2,168	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,717
Management Fees	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	\$ 36,050
Information Technology	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 1,200
Telephone	\$ 9	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 17
Postage	\$ 181	\$ 25	\$ 28	\$ 40	\$ 36	\$ 17	\$ 23	\$ (14)	\$ 32	\$ 7	\$ 25	\$ 10	\$ 410
Insurance	\$ 6,636	\$ -	\$ -	\$ (498)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,138
Printing & Binding	\$ 8	\$ 638	\$ 86	\$ 308	\$ 78	\$ 230	\$ 153	\$ 107	\$ 92	\$ 71	\$ 59	\$ 84	\$ 1,912
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41	\$ -	\$ -	\$ 4,057	\$ -	\$ 316	\$ 3,124
Other Current Charges	\$ -	\$ 265	\$ 181	\$ 151	\$ 498	\$ 121	\$ 134	\$ 34	\$ 207	\$ 134	\$ 39	\$ 50	\$ 1,777
Property Taxes	\$ -	\$ 4,319	\$ -	\$ -	\$ 124	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,443
Office Supplies	\$ 0	\$ 3	\$ 1	\$ 0	\$ 0	\$ 16	\$ 15	\$ 16	\$ 150	\$ 15	\$ 0	\$ 16	\$ 234
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative	\$ 22,931	\$ 9,958	\$ 6,518	\$ 6,823	\$ 10,653	\$ 8,373	\$ 8,429	\$ 9,245	\$ 8,018	\$ 9,088	\$ 6,777	\$ 12,958	\$ 119,870
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	\$ 20,000
Facilities Management	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 36,000
Landscape Maintenance	\$ 9,987	\$ 12,522	\$ 13,222	\$ 14,966	\$ 10,312	\$ 13,222	\$ 13,222	\$ 13,222	\$ 13,222	\$ 13,222	\$ 13,222	\$ 13,222	\$ 153,563
Lake Maintenance	\$ 1,015	\$ 1,015	\$ 1,015	\$ 1,015	\$ 1,125	\$ 1,125	\$ 1,125	\$ 1,125	\$ 1,125	\$ 450	\$ -	\$ 750	\$ 10,885
Wetland Maintenance	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ -	\$ 4,600	\$ -	\$ 15,000
Wetland Mitigation Reporting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,600
Pool Maintenance	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,735	\$ 1,735	\$ 1,735	\$ 16,905
Pest Control	\$ 65	\$ 65	\$ 65	\$ 65	\$ 65	\$ 65	\$ 65	\$ 65	\$ 65	\$ 65	\$ 65	\$ 65	\$ 700
Janitorial Services	\$ 6,480	\$ 3,530	\$ 2,240	\$ 2,240	\$ 1,920	\$ 2,158	\$ 1,920	\$ 2,160	\$ 2,098	\$ 2,197	\$ 2,240	\$ 2,060	\$ 32,512
Subtotal	\$ 25,113	\$ 24,699	\$ 25,377	\$ 30,253	\$ 20,968	\$ 22,537	\$ 22,299	\$ 24,139	\$ 22,477	\$ 22,336	\$ 26,529	\$ 22,499	\$ 289,245

Tohoqua
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
Repairs & Maintenance													
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stormwater Inspections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Supplies	\$ 55	\$ 525	\$ -	\$ -	\$ -	\$ 918	\$ -	\$ -	\$ 212	\$ 640	\$ -	\$ -	\$ 2,350
Road & Sidewalk Maintenance	\$ -	\$ -	\$ 74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74
Signage	\$ 197	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 447
Walls - Repair/Cleaning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pencils	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 251	\$ 525	\$ 74	\$ -	\$ 918	\$ 250	\$ 250	\$ -	\$ 212	\$ 640	\$ -	\$ -	\$ 2,870
Utilities													
Pool - Electric	\$ -	\$ 4,249	\$ 5,952	\$ -	\$ 825	\$ 1,177	\$ -	\$ 1,346	\$ 2,928	\$ -	\$ 2,960	\$ 1,528	\$ 20,966
Pool - Water	\$ -	\$ 1,033	\$ 1,031	\$ -	\$ 745	\$ 809	\$ 645	\$ 809	\$ 740	\$ 816	\$ 602	\$ 567	\$ 6,988
Electric	\$ 12	\$ 14	\$ 16	\$ -	\$ 13	\$ 12	\$ -	\$ 13	\$ 26	\$ -	\$ 76	\$ 13	\$ 145
Water & Sewer	\$ 147	\$ 73	\$ 1,038	\$ -	\$ 650	\$ -	\$ 630	\$ 1,450	\$ 1,534	\$ 1,128	\$ 1,698	\$ 970	\$ 9,268
Streetlights	\$ 2,553	\$ 2,433	\$ 2,425	\$ -	\$ 2,429	\$ 2,430	\$ -	\$ 2,433	\$ 5,921	\$ -	\$ 6,886	\$ 5,872	\$ 33,382
Gas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 2,713	\$ 7,801	\$ 10,462	\$ -	\$ 4,662	\$ 3,619	\$ 1,275	\$ 6,051	\$ 11,149	\$ 1,944	\$ 12,171	\$ 8,900	\$ 70,748
Amortizer													
Property Insurance	\$ 22,642	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,642
Pool Abundants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Security Patrol	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pool Repairs & Maintenance	\$ 1,402	\$ 2,115	\$ 1,575	\$ -	\$ 912	\$ 1,132	\$ 2,556	\$ 3,595	\$ 955	\$ 1,840	\$ 775	\$ 2,921	\$ 19,770
Pool Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 325	\$ -	\$ -	\$ -	\$ 325
Trash Collection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cable/Internet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Access Cards & Equipment Supplies	\$ 62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62
Fire Alarm & Security Monitoring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Alarm & Security Monitoring Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Extinguisher Inspections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amenity Signage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85
Repairs & Maintenance	\$ 1,799	\$ 1,250	\$ 80	\$ -	\$ 1,010	\$ -	\$ -	\$ 7,244	\$ 1,250	\$ 1,296	\$ 1,250	\$ 1,610	\$ 10,100
Office Supplies	\$ 979	\$ -	\$ 122	\$ 1	\$ 58	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,160
Special Events	\$ 378	\$ -	\$ -	\$ -	\$ 2,030	\$ -	\$ 2,567	\$ 1,549	\$ 274	\$ 109	\$ 540	\$ 2,173	\$ 9,630
Termite Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300
Holiday Door	\$ -	\$ 12,251	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,251
Subtotal	\$ 27,263	\$ 15,617	\$ 17,777	\$ 2,446	\$ 912	\$ 3,220	\$ 5,123	\$ 12,388	\$ 2,804	\$ 3,245	\$ 7,965	\$ 6,703	\$ 89,362
Other:													
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ 142	\$ -	\$ -	\$ 192
Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ 142	\$ -	\$ -	\$ 192
Total Operations & Maintenance													
	\$ 55,540	\$ 49,641	\$ 37,690	\$ 30,598	\$ 26,563	\$ 30,293	\$ 28,946	\$ 47,228	\$ 36,642	\$ 28,307	\$ 46,665	\$ 38,102	\$ 482,416
Total Expenditures	\$ 78,271	\$ 58,599	\$ 44,208	\$ 39,421	\$ 37,215	\$ 38,646	\$ 37,375	\$ 51,973	\$ 44,660	\$ 37,395	\$ 53,442	\$ 51,960	\$ 372,266
Excess Revenues (Expenditures)	\$ (22,731)	\$ (8,958)	\$ (6,518)	\$ (3,823)	\$ (10,652)	\$ (8,353)	\$ (8,429)	\$ (4,745)	\$ 2,002	\$ (9,088)	\$ (6,777)	\$ (13,858)	\$ (135,850)

Tohoqua

Community Development District

Long Term Debt Report

SERIES 2018, SPECIAL ASSESSMENT REVENUE BONDS		
INTEREST RATES:	4.7%,4.8%	
MATURITY DATE:	5/1/2048	
RESERVE FUND DEFINITION	50% OF MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$69,039	
RESERVE FUND BALANCE	\$69,039	
BONDS OUTSTANDING - 2/8/18		\$2,165,000
LESS: PRINCIPAL PAYMENT - 5/1/19		(\$35,000)
LESS: PRINCIPAL PAYMENT - 5/1/20		(\$35,000)
LESS: PRINCIPAL PAYMENT - 5/1/21		(\$35,000)
CURRENT BONDS OUTSTANDING		\$2,060,000

SERIES 2020 P HASE 2, SPECIAL ASSESSMENT REVENUE BONDS		
INTEREST RATES:	2.375%, 2.875%, 3.375%, 4.000%	
MATURITY DATE:	5/1/2051	
RESERVE FUND DEFINITION	50% OF MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$72,381	
RESERVE FUND BALANCE	\$72,381	
BONDS OUTSTANDING - 3/5/21		\$2,580,000
CURRENT BONDS OUTSTANDING		\$2,580,000

SERIES 2020 P HASE 4A/5A, SPECIAL ASSESSMENT REVENUE BONDS		
INTEREST RATES:	2.500%, 3.125%, 3.600%, 4.000%	
MATURITY DATE:	5/1/2051	
RESERVE FUND DEFINITION	50% OF MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$75,350	
RESERVE FUND BALANCE	\$75,350	
BONDS OUTSTANDING - 3/19/21		\$2,660,000
CURRENT BONDS OUTSTANDING		\$2,660,000

Tohoqua
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2021

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

ON ROLL ASSESSMENTS

Date	Distribution	Gross Amount	Commissions	Discount/Penalty	Interest	Net Receipts		2018 Debt		Total
						O&M Portion	Service	O&M Portion	Service	
11/20/20	ACH	\$3,918.72	(\$78.37)	\$0.00	\$0.00	\$3,840.35	\$1,443.05	\$2,397.30	\$1,443.05	\$3,840.35
12/15/20	ACH	\$3,677,603.30	(\$7,061.01)	(\$14,710.12)	\$0.00	\$3,459,899.17	\$130,008.66	\$2,159,980.51	\$130,008.66	\$3,459,899.17
12/22/20	ACH	\$9,572.50	(\$183.79)	(\$382.90)	\$0.00	\$9,005.81	\$3,384.02	\$5,621.79	\$3,384.02	\$9,005.81
01/08/21	ACH	\$2,777.88	(\$53.89)	(\$83.33)	\$0.00	\$2,640.66	\$992.25	\$1,648.41	\$992.25	\$2,640.66
03/08/21	ACH	\$2,114.50	(\$42.29)	(\$20.72)	\$0.00	\$2,051.49	\$770.87	\$1,280.62	\$770.87	\$2,051.49
04/12/21	ACH	\$2,049.21	(\$40.98)	\$0.00	\$0.00	\$2,008.23	\$754.61	\$1,253.62	\$754.61	\$2,008.23
06/25/21	ACH	\$798.00	(\$16.44)	\$0.00	\$23.94	\$805.50	\$302.67	\$502.83	\$302.67	\$805.50
TOTAL		\$ 368,991.11	\$ (7,476.77)	\$ (15,197.07)	\$ 23.94	\$ 366,341.21	\$ 137,656.13	\$ 228,685.08	\$ 137,656.13	\$ 366,341.21

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

DIRECT BILL ASSESSMENTS

Tohoqua Development Group LLC
 2021 - 01

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

Pulte Home Company LLC
 2021 - 02

Date Received	Due Date	Check Number	Net Assessed	Amount Received	Operations & Maintenance
10/22/20	11/1/20	91288561	\$4,106.36	\$4,106.36	\$4,106.36
10/22/20	2/1/21	91288561	\$2,053.18	\$2,053.18	\$2,053.18
10/22/20	5/1/21	91288561	\$2,053.18	\$2,053.18	\$2,053.18
TOTAL			\$8,212.72	\$8,212.72	\$8,212.72

Lennar Homes LLC
 2021 - 03

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

SECTION 3

TOHOQUA



TOHOQUA RESIDENTS CLUB

MONTHLY REPORT

NOVEMBER 1, 2021

September & October 2021

RESIDENTS CLUB

FACILITY REPORT:

- The facilities are up and running smoothly.
- We continue to issue access cards and giving new homeowners the welcome package and orientation.
- Maintenance is performed weekly.

- The additional sets of dumbbells for the fitness center were delivered.
- Gate arms were installed on the three (3) pool gates.
- Declining, dead and missing plants on the pool deck and around the Amenity Facilities will be replaced.
- Light poles and trash can were installed by the mailboxes on Cross Prairie Parkway.
- Clubhouse Rentals in November: 3

- **September Events Recap:**
 - * **First Anniversary Celebration Ice Cream Social:** Free sundaes with toppings were provided to the residents. 95 residents participated.
 - * **Food Truck Social:** Pasta & Grill sold 15 orders (rainy evening).
 - * **First Community Garage Sale:** September 25 coordinated with Kindred community.

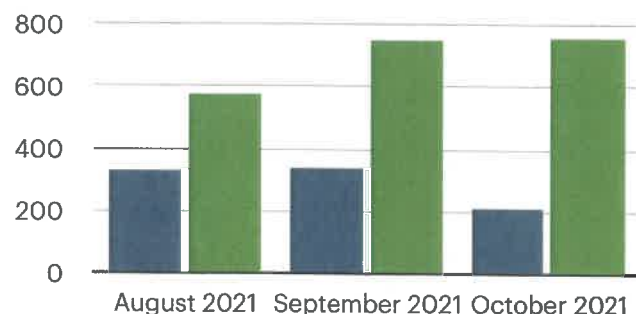
- **October Events Recap:**
 - * **Food Truck Social:** City Street Kitchen Food Truck sold 25 orders.
 - * **Meet & Treat:** A total of 21 children and 19 adults participated from the event. We provided bagged candies and toys, pumpkin decor supplies, games and pizza.

Special Events Scheduled for November:

- *Papa John's Homeowner Appreciation Day
- *Food Truck Social
- *Holiday Drive
- *Movie Night

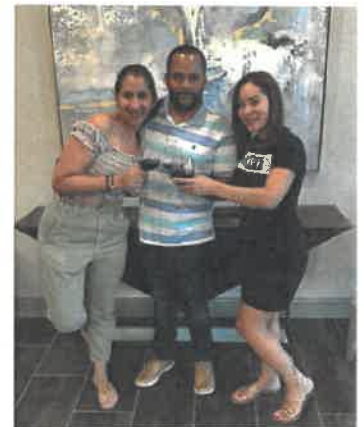
■ Pool Usage per Family ■ Gym Usage

Tohoqua Residents Club Usage Report



Pending Recap of Event in August 2021

Beer, Wine & Cheese: 28 RSVP's / 16 Participants. Homeowners provided their own wine and beer to share; the CDD provided light appetizers.



First Anniversary Celebration Ice Cream Social (September 2021)



Meet & Treat (October 2021)

