

*Tohoqua Community  
Development District*

*Agenda*

*November 2, 2022*

# AGENDA

***Tohoqua  
Community Development District  
Meeting Agenda***

**Wednesday  
November 2, 2022  
9:00 AM**

**Tohoqua Amenity Center  
1830 Fulfillment Drive  
Kissimmee, Florida 34744**

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the October 5, 2022 Board of Supervisors Meeting
4. Consideration of Resolution 2023-05 Finalizing Assessments for Assessment Area Five (Phase 3/6 Project)
5. Consideration of Cleaning Maintenance Agreement with Westwood Interior Cleaning
6. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. District Manager's Report
    - i. Approval of Check Register
    - ii. Balance Sheet and Income Statement
    - iii. Amenity Manager's Report
7. Other Business
8. Supervisors Requests
9. Adjournment

# MINUTES



**MINUTES OF MEETING  
TOHOQUA  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Tohoqua Community Development District was held on Monday, **October 5, 2022** at 9:00 a.m., at Tohoqua Amenity Center, 1830 Fulfillment Drive, Kissimmee, Florida.

Present and constituting a quorum:

Andre Vidrine	Chairman
Marcus Hooker	Vice Chairman
Rob Bonin	Assistant Secretary

Also present were:

George Flint	District Manager
Kristen Trucco	District Counsel
Eric Warren	District Engineer
Alan Scheerer	Field Manager
Marcia Calleja	CALM
Tim Bramwell <i>by phone</i>	Akerman, LLC

**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.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

Mr. Flint: We just have staff and Board Members here.

**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. Are there any nominations at this time?

Mr. Vidrine: Yes. Mr. Chris Randall of Pulte Homes

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

**B. Administration of Oath of Office to Newly Appointed Supervisor**

**C. Consideration of Resolution 2023-01 Electing Assistant Secretary**

Mr. Flint: Chris isn't here, so we won't to administer the Oath. You have Resolution 2023-01, electing Chris as an Assistant Secretary. If you want to do that, you can or you can reconsider officers, at this point.

Mr. Vidrine: Assistant Secretary is good.

Mr. Flint: Then we need a motion then to approve Resolution 2023-01.

On MOTION by Mr. Vidrine seconded by Mr. Hooker with all in favor Resolution 2023-01 Electing Mr. Chris Russell as an Assistant Secretary was adopted.

**FOURTH ORDER OF BUSINESS**

**Approval of Minutes of the September 7  
2022 Board of Supervisors Meeting**

Mr. Flint: Next is approval of the minutes from September 7<sup>th</sup> meeting. Did the Board have any comments or corrections to those?

Mr. Vidrine: No.

Mr. Flint: Then we need a motion to approve them.

On MOTION by Mr. Vidrine seconded by Mr. Hooker with all in favor the Minutes of the September 7, 2022 Board of Supervisors Meeting were approved as presented.

**FIFTH ORDER OF BUSINESS**

**Financing Matters**

**A. Phase 4B/5B Bond Issue**

**i. Consideration of Resolution 2023-02 Ratifying Conveyance of Utility  
Improvements in Phase 4B/5B**

Mr. Flint: On the Phase 4B/5B bond issue, we have some conveyances that we were hoping would be done in advance of the financing to be able to fund the acquisition and closing. Are we ready to do that?

Ms. Trucco: Yeah, we can proceed with that.

Mr. Flint: Okay.

Ms. Trucco: I can introduce those if you want.

Mr. Flint: Yes, please.

Ms. Trucco: Okay. So, the first one is Resolution 2023-02. This is actually going to ratify the conveyance of infrastructure in Phase 4B/5B. The conveyance is going from the developer to the District and from the District to the City of St. Cloud. The District Engineer notified us that Pulte, in order to get their COCs for Phase 4B/5B, they had to convey over the real property and improvements that were dedicated to the city pursuant to the plat. Since the District is going to be reimbursing Pulte for the construction of these improvements, we wanted them to go through the CDD first before they were conveyed to the city. So, we drafted our standard convenience documents. There's just a Bill of Sale, not a deed for this first resolution because infrastructure improvements are being transferred through the District. So, we've got our Bill of Sale, our agreement and homeowners' affidavit. Those are certifications for the developer that there's outstanding taxes or encumbrances on the infrastructure improvements that would hinder our ability to own and then subsequently transfer them to the city. Then we have our Certificate of the District Engineer certifying that this conveyance is in accordance with the original development plans for the District, including their recorded plat. Like I said, this was a time-sensitive matter because Pulte needed to submit the plat for conveying the real property improvements. These have already been signed, but we're looking for a motion to ratify this convenience today.

On MOTION by Mr. Vidrine seconded by Mr. Hooker with all in favor Resolution 2023-02 Ratifying Conveyance of Utility Improvements in Phase 4B/5B was adopted.

**ii. Consideration of Resolution 2023-03 Ratifying Conveyance of Real Property and Improvements in Phase 4B**

Ms. Trucco: The next one is very similar, except this is transferring all real property and improvements in 4B from the developer to the District. This is in accordance with the recorded plan as well. So, we've got a Special Warranty Deed that transfers the real property and transfers the improvement, that same agreement regarding taxes, owner's affidavit, and District Engineer's

Certificate. Today we would be looking for a motion to approve these conveniences subject to the District Engineer's final sign off on the certificate.

On MOTION by Mr. Vidrine seconded by Mr. Hooker with all in favor Resolution 2023-03 Ratifying Conveyance of Real Property and Improvements in Phase 4B was adopted.

**B. Phase 4B/5B Bond Issue**

**i. Presentation of Fifth Supplemental Engineers Report for Phase 3/6**

Mr. Flint: Next is for the Phase 3/6 bond issue items. The first item is the Fifth Supplemental Engineer's Report. We've already presented the Supplemental Engineer's Report and the Preliminary Supplemental Assessment Methodology for Phase 4B/5B. The Phase 3/6 bond issue is one step behind the Phase 4B/5B issuance. The District Engineer prepared the Supplemental Engineer's Report for those phases. Eric?

Mr. Warren: I believe it's included in your agenda, but just in summary, Phase 3 has 31 acres and 155 single-family lots and Phase 6 has 14 acres and 61 single-family lots and associated roads, utilities and stormwater. We prepared the Estimate of Probable District Improvement Costs for those improvements, which was \$4,510,989. The standard graphics and information were included in the report. If you have any questions, I'll be happy to answer them.

Mr. Flint: Are there any questions on the Engineer's Report? If not, we need a motion to approve it.

On MOTION by Mr. Vidrine seconded by Mr. Hooker with all in favor the Fifth Supplemental Engineer's Report for Phase 4B/5B was approved.

**ii. Presentation of Preliminary Supplemental Assessment Methodology**

Mr. Flint: Next is the Preliminary Supplemental Assessment Methodology. This will be revised and finalized once the bonds are actually priced. So, this is really informational, at this point. They do include the Preliminary Supplemental Assessment Methodology and Offering Memorandum. The only thing I would like to mention, is between the time we prepared this report, interest rates have gone up. So, I would just ask the Board to approve it subject to revision of the interest rates in the report and the bond sizing, with the understanding that it will

be finalized once it's actually priced. So, it's really an estimate at this point. We put it on the agenda just so you're aware of it. You're not approving the final form, at this point.

Mr. Vidrine: Understood.

Mr. Flint: Table 1 is the development program. There are townhomes, 32 and 50-foot single-family lots, plus 155 units in Phase 3 and 61 in Phase 6. Table 2 is the cost estimate that Eric prepared, the \$4.5 million. Table 3 is the bond sizing that will need to be adjusted. We have 5.5% interest in here. The interest rate is closer to 6%, unfortunately. We just had one priced yesterday at 5.9%. Then the other tables will be revised accordingly based on that bond sizing. But we show the par debt per unit, the infrastructure improvements per unit and then the Preliminary Assessment Roll. I believe Phase 6 is platted and Phase 3 is unplatted. You see the platted lots there.

Mr. Vidrine: Phase 3 is platted.

Mr. Flint: Okay. We'll update this to reflect that as well. At the time, I think they were unplatted.

Mr. Vidrine: It was platted in 60 days.

Mr. Flint: Good. So, we'll have all of the platted lots on the Assessment Roll, which makes it nice.

Mr. Vidrine: Yeah.

Mr. Flint: We'll update it for the interest rate and the platted. Are there any questions on the Preliminary Supplemental Assessment Methodology? If not, we need a motion to approve it.

On MOTION by Mr. Vidrine seconded by Mr. Hooker with all in favor the Preliminary Supplemental Assessment Methodology for Phase 3/6 was approved, subject to revision of the interest rates and the bond sizing.

**iii. Consideration of Resolution 2023-04 Phase 3/6 Project Delegation**

Mr. Flint: Next is the delegation resolution. Tim, do you mind presenting that, please?

Mr. Bramwell: Sure. Before the Board is Resolution 2023-04. To give a little background, in September 2017, the Board approved Resolution 2017-21 to authorize the District to issue bonds in an aggregate amount of not-to-exceed \$94,500,000. This was subsequently validated in December 2017. Since then, the Board adopted resolutions authorizing four series of bonds in an aggregate amount of approximately \$12 million. This resolution now

seeks to approve a fifth series of bonds in an aggregate amount not-to-exceed \$3,400,000 in order to finance the Phase 3/6 project. The resolution authorizes the Board to engage an Underwriter to conduct a negotiated sale of the bond, and authorize the Underwriter to market bonds pursuant to certain parameters using the Preliminary Limited Offering Memorandum approved pursuant to the resolution. The parameters for the negotiated sale are set out in Section 5 of the resolution, so long as the Underwriter returns with an offer meeting these parameters. The District officers will be authorized to enter into a Bond Purchase Contract, approved pursuant to the resolution. The summary of the parameters are that the bonds need to be in an aggregate principal amount not-to-exceed \$3,400,000. The average interest rate on the bond will be not an excess of the maximum level permitted under Florida Law, which is 300 basis points over the bond buyers, 20 GO Bond Index. The Underwriter's Discount will be not in excess of 2% and the bonds will be subject to optional redemption no later than May 1, 2037. The bonds final maturity will be no later than May 1, 2054. The resolution then goes on to approve the forms of the Fifth Supplemental Indenture, the Bond Purchase Agreement, the offering documents to be used in the sale; Amended and Restated Acquisition Agreement, Completion Agreement, Collateral Assignment and True-Up Agreement relating to the Phase 3/6 project improvement. Does anybody have any other questions?

Mr. Flint: Are there any questions for Bond Counsel? Okay. I don't think there are any questions, Tim. We need a motion then to approve Resolution 2023-04.

On MOTION by Mr. Vidrine seconded by Mr. Hooker with all in favor Resolution 2023-04 Phase 3/6 Project Delegation was adopted.
--

Mr. Flint: Tim, I passed out the revised Delegation Resolution. The draft was in the agenda, but I've provided the revised one that you emailed me last night. That's what we'll have signed today.

Mr. Bramwell: Great. Thanks.

**iv. Approval of Notice of Lien and Imposition of Special Assessments for Phase 3/6 Project**

Mr. Flint: Kristen, you've asked that the Notice of Lien be placed on the agenda. Do you want to present this?

Ms. Trucco: Yeah. When we issued the bonds, one of the issuer documents was a league of record, which puts the public on notice that there's a lien on Phase 3/6 and it will be repaid via the levy of special assessments on the property within those phases. So, before the bonds are issued, we would like to, if we can, place a Notice of Lien and imposition of special assessments in anticipation of that bond issuance over the property. So that's what we've included in the agenda. It just puts potential purchasers and the public on notice that there's going to be a lien on the property. Okay. So, if you have any questions, I can take them now. Otherwise, we're looking for a motion to approve that Notice of Lien.

On MOTION by Mr. Vidrine seconded by Mr. Hooker with all in favor the Notice of Lien and Imposition of Special Assessments for Phase 3/6 Project was approved.

**SIXTH ORDER OF BUSINESS**

**Staff Reports**

**A. Attorney**

Mr. Flint: Do you have anything else, Kristen?

Ms. Trucco: No. Thank you.

**B. Engineer**

Mr. Flint: Do you have anything else, Eric?

Mr. Warren: No.

**C. District Manager's Report**

**i. Approval of Check Register**

Mr. Flint: Under the District Manager's Report, you have the Check Register from August 28<sup>th</sup> through September 26, 2022 in the amount of \$79,648.16. The detailed register is behind the summary. If you have any questions, we can discuss those. It includes the insurance for Fiscal Year 2023, which starts on October 1. That's \$31,353 of that amount. That will actually be expensed to FY23, but the check was written now and that's why it's on the Check Register. Are there any questions on the Check Register? If not, we need a motion to approve it.

On MOTION by Mr. Vidrine seconded by Mr. Hooker with all in favor the Check Register from August 28, 2022 through September 26, 2022 in the amount of \$79,648.16 was approved.

**ii. Balance Sheet and Income Statement**

Mr. Flint: You have the Unaudited Financials through August 31<sup>st</sup>. If you have any questions, we can discuss those. No action is required. We are a little over 100% collected on our on-roll assessments and 100% collected on our direct assessments. We've collected about \$10,000 in special event revenue against a prorated budget of \$11,000, which is pretty good. Our actual expenses on the admin side are in line with our prorated budget and our O&M expenses are under our prorated budget, because we budget for certain phases coming online. It looks like our landscape expenses, our actuals are under our budget, at this point, just based on timing. Everything looks good from a budgetary perspective. If there are any questions, we can talk about it. If not, we can move on to the Amenity Manager's Report.

**iii. Amenity Manager's Report**

Ms. Calleja: Good morning.

Mr. Flint: We had two clubhouse rentals in September. There's a recap of September's event. The weather made us cancel a couple of events. The events schedule for October is also listed and the Pool Usage Report is included. Are there any questions?

Mr. Flint: Are there any questions on the Amenity Manager's Report? If not, Alan, will present the Field Manager's Report.

**iv. Field Manager's Report**

Mr. Scheerer: Included in the agenda package is an addendum to the landscape services contract for United Land to include just landscape only for Phase 6. We had locked that early in September. We had a couple of things that needed to be corrected and those were corrected. We revisited it again in September. We've agreed that the landscaping is good to be turned over to the District. This does not include the hardscape, just so everybody knows. I think we've got most of the hardscape in place other than that pergola. This is landscape only for Phase 6. I also spoke with Rob at Lennar about some of the home building damages that's going on over there. A report was generated. So, we're tracking that. Lennar agreed to restore whatever stands through the home building in Phase 6, once they're done working in that area. This number is in



the budget. It was contemplated for 2023 and 2022 is actually in the budget for 2022 as well. Unless the Board has any questions regarding that, we are seeking approval of this addendum starting in September.

Mr. Vidrine: Thank you, Alan. I think I heard that, just as a recap, any damage that is currently on there, because its typical construction, we understand that wouldn't come out of the CDD. Lennar will fix that.

Mr. Scheerer: Yeah. I spoke with Rob about that extensively at the last meeting. He is in agreement that Lennar would correct them. Today, when I was driving down Phase 6, I saw an oversized front-end loader driving through...

Mr. Vidrine: Very typical. Then as far as the turnover of the hardscape, when that occurs, once it's completed, is that a separate contract or how does that work?

Mr. Scheerer: We'll just accept that by then and we'll add all of that to the insurance. We'll go through and take a look, make sure it was installed properly and the number of pieces that was expensed for the hardscape, are in place. Once we get back, we'll get the SOBs from Lennar as to what the costs are and then we'll put together a small report, send it to our insurance provider and they will add it to the insurance going forward. But right now, we have not accepted any of the hardscaping because the pergola has not been solved.

Mr. Vidrine: Okay.

Ms. Trucco: I will do a quick transfer of the hardscape.

Mr. Vidrine: Great.

Ms. Trucco: The District Engineer will sign it.

Mr. Vidrine: Okay.

Mr. Warren: That was my question. Make sure everything's complete and in place before I sign it.

Mr. Scheerer: Of course.

Mr. Vidrine: Okay.

Mr. Scheerer: We have a lot of these. We know that it's supposed to be there. We'll just go through and do a quick field check. Like I said, the only thing we're really missing, from what I can tell right now, is the pergola. So, we'll get with United Land. They are in Jacksonville now. Just a real quick update on the small accident we had at the entrance. Marcia and her team, including Larissa, got with the police and we got the police report. We have all of the

information. They've contacted the insurance provider for the driver and they're aware. We got a case number that will tie to that particular accident. We've got the numbers for the landscaping. We got some numbers from Jack who did the original install. He's trying to find the exact ledgerstone. If that becomes a problem, we may ask him to just replace the ledgerstone and we can file that with their insurance and they can pay for that. But we're ready to go. Again, we're waiting for Jack to get the ledgerstone, get that done, and then once they're done getting that, we'll come in and do the landscaping around here with the different plant material.

Mr. Flint: Don't wait for the insurance.

Mr. Scheerer: No, sir. We're just waiting on the install. Like I said, if Jack can't get the exact match, I've already talked with the Marcia and Larissa. We'll just replace it and bill it to the insurance. We'll just say, *"Here it is. This is what you owe us. Thank you. It's done."* We're not waiting on them at all. We did have the hurricane. Obviously, we were pretty fortunate. From a field perspective, we were out here the very next day after the storm passed. Mr. John Moreland with United Land was actually out here as well. We had a number of trees down, mostly on the east side of Pulte because they were the newer trees. All of those have been staked and stood up and they look really good. Everything on Cross Prairie Parkway West looks pretty good. We've got a handful of street trees that we're working to get through around some of the communities that will also be addressed as well. So, other than that, I think we've fared pretty well here. We really didn't have a lot of damage. I see the canals on Cross Prairie Parkway East at the end. We're getting a little bit of residual off of that, so hopefully these lakes at some point, start to recede. Other than that, I think things went well.

Mr. Flint: Yeah. This community did great compared to some of the other ones in Kissimmee and some other areas that had significant water.

Mr. Vidrine: Yeah.

Mr. Scheerer: I was happy that Mr. John Moreland with United Land was on the same page. He was already out there.

Mr. Flint: That says a lot that United was out here.

Mr. Vidrine: Yeah.

Mr. Flint: Because you struggle sometimes with some of the bigger companies like Yellowstone and Down to Earth and getting their attention.

Mr. Vidrine: The only thing that I noticed and I'm sure you did, was that some of the street signs need to be straight as well?

Mr. Scheerer: Yeah. Should we not go through the City of St. Cloud for those since the roads were turned over to the city.

Mr. Flint: They are the city's signs.

Mr. Scheerer: We can ask them and if they don't do it, I don't think it will be a big deal. We kind of left the signs to the city.

Mr. Vidrine: As long as it's not a safety issue.

Mr. Scheerer: I'll be happy to facilitate that.

Mr. Vidrine: There's just a handful of them.

Mr. Scheerer: Yeah. I saw them coming in, especially on Cross Prairie Parkway coming in. Just some of the divided highway signs and stuff like that, but we can take care of that.

Mr. Vidrine: Thank you.

Mr. Scheerer: Yes sir.

# **1. Consideration of Addendum to Phase 6 Landscape Maintenance Contract**

Mr. Flint: Alright. You have the Landscape Addendum for Phase 6. Does that need to be approved?

Mr. Scheerer: Yes. We're seeking approval for that.

Mr. Flint: It would be approved subject to District Counsel preparing the front-end addendum to it. This is just a proposal.

Ms. Trucco: Okay.

Mr. Scheerer: Let me know if you will just take what's in the agenda or you want me to send you something.

Mr. Flint: We need a motion to approve the Addendum for Phase 6, retroactive to September 1<sup>st</sup>?

On MOTION by Mr. Vidrine seconded by Mr. Hooker with all in favor the Addendum to Phase 6 Landscape Maintenance Contract retroactive to September 1, 2022 was approved.
---

**SEVENTH ORDER OF BUSINESS**

**Other Business**

Mr. Flint: That's all we had on the agenda. Was there anything else that the Board wanted to discuss that wasn't on the agenda? I know we're working on the boundary amendment. There are still some moving parts to that, that are going to impact the legals.

Mr. Warren: We're almost done with the legal descriptions and such.

Mr. Flint: I don't think any other approval is required by the Board to move forward with that. It's just getting the petition finalized.

**EIGHTH ORDER OF BUSINESS**

**Supervisors Requests**

There being none, the next item followed.

**NINTH 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 IV

## **RESOLUTION 2023-05**

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TOHOQUA COMMUNITY DEVELOPMENT DISTRICT FINALIZING THE SPECIAL ASSESSMENTS SECURING THE DISTRICT'S SERIES 2022 (PHASE 3/6 PROJECT) SPECIAL ASSESSMENT REVENUE BONDS; PROVIDING FOR SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.**

**WHEREAS**, the Tohoqua Community Development District (the "District") is a local unit of special purpose government organized and existing under and pursuant to Chapter 190, *Florida Statutes*, as amended, of the State of Florida; and

**WHEREAS**, on September 25, 2017, the Board of Supervisors (the "Board") of the District adopted Resolution No. 2017-19 authorizing, among other things, the issuance of not to exceed \$94,500,000 aggregate principal amount of its special assessment bonds in order to finance the costs of the construction, installation and acquisition of public infrastructure, improvements and services on lands within the District; and

**WHEREAS**, the District duly authorized and issued Tohoqua Community Development District Special Assessment Bonds, Series 2022 (the "Series 2022 Bonds") in the amount of \$2,120,000 for the purpose of funding the construction, installation and acquisition of public infrastructure, improvements and services; and

**WHEREAS**, the Tohoqua Community Development District Engineer's Report Fifth Supplemental Engineer's Report for Phase 3 & 6 (Phase 3 & 6 Project), dated September 20, 2022, attached to this Resolution as **Exhibit "A"** (the "Engineer's Report"), identifies and describes the components of the project financed with the Series 2022 Bonds (the "Phase 3/6 Project"); and

**WHEREAS**, the Engineer's Report estimated capital costs totaling \$71,870,000, a portion of which was to be paid directly by the developer; and

**WHEREAS**, the total cost to the District for the improvements associated with the Phase 3/6 Project was estimated at \$4,510,989 ("Total Project Costs"); and

**WHEREAS**, pursuant to the terms of the Supplemental Assessment Methodology for Assessment Area Five (Phase 3/6 Project), dated October 14, 2022 (the "Assessment Methodology"), the estimated total costs paid for by the Series 2022 Bonds inclusive of capital costs, financing costs, capitalized interest, reserve funds and contingencies totaled approximately \$2,120,000; and

**WHEREAS**, on November 1, 2017, the Board, after notice and public hearing, met as an equalizing Board pursuant to the provisions of Section 170.08, *Florida Statutes*, and adopted Resolution 2018-07 authorizing and confirming the projects described therein, equalizing and levying special assessments to defray the adjusted Total Project Costs and providing that this

levy shall be a lien on the property so assessed co-equal with the lien of all state, county, district, municipal or other governmental taxes, all in accordance with Section 170.08, *Florida Statutes* (“Special Assessment Lien”); and

**NOW, THEREFORE,** be it resolved by the Board of Supervisors of Tohoqua Community Development District:

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

**2. Authority for this Resolution.** This Resolution is adopted pursuant to the provisions of Florida law, including Chapters 170 and 190, *Florida Statutes*.

**3. Finalization of Special Assessments Securing the Series 2022 Bonds.** Pursuant to Section 170.08, *Florida Statutes*, and District Resolution 2018-07, special assessments securing the Series 2022 Bonds on all developable land within the District are to be credited the difference in the assessment as originally made, approved and confirmed and a proportionate part of the Actual Project Costs of the Phase 3/6 Project. Attached hereto as **Exhibit “B,”** and incorporated herein by reference, is the Assessment Methodology which accurately reflects the amount of special assessments of the Series 2022 Bonds. The assessments levied pursuant to Resolution 2018-07 also correctly reflect the outstanding debt due on the Series 2022 Bonds. Therefore, pursuant to Section 170.08, *Florida Statutes*, and Resolution 2018-07, the special assessments on parcels specially benefited by the Phase 3/6 Project are hereby finalized in the amount of the outstanding debt due on the Series 2022 Bonds in accordance with **Exhibit “B”** herein, and is apportioned in accordance with the methodology described in **Exhibit “B,”** upon the specially benefited lands indicated in the District’s Assessment Lien Roll attached as part of the Assessment Methodology, and reflects the finalized assessments due on the parcels benefited by the Series 2022 Bonds.

**4. Improvement Lien Book.** Immediately following the adoption of this Resolution these special assessments as reflected herein shall be recorded by the Secretary of the Board of the District in the District’s “Improvement Lien Book.” The special assessment or assessments against each respective parcel shall be and shall remain a legal, valid and binding first lien on such parcel until paid and such lien shall be co-equal with the lien of all state, county, district, municipal or other governmental taxes and superior in dignity to all others liens, titles and claims.

**5. Other Provisions Remain in Effect.** This Resolution is intended to supplement Resolution 2018-07, which remains in full force and effect. This Resolution and Resolution 2018-07 shall be construed to the maximum extent possible to give full force and effect to the provisions of each resolution. All District resolutions or parts thereof in actual conflict with this Resolution are, to the extent of such conflict, superseded and repealed.

**6. Severability.** If any section or part of a section of this Resolution is declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such

other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

**7. Conflicts.** All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

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

**APPROVED AND ADOPTED** this 2<sup>nd</sup> day of November, 2022.

*[SIGNATURES ON FOLLOWING PAGE]*



## **SIGNATURE PAGE FOR RESOLUTION 2023-05**

**ATTEST:**

**TOHOQUA COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_

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

Name: George S. Flint

Name: Andre M. Vidrine

Title: Secretary

Title: Chairman

**Exhibit “A”:** Engineer’s Report

**Exhibit “B”:** Assessment Methodology

**EXHIBIT “A”**  
**ENGINEER’S REPORT**

[ATTACHED BELOW]

# Tohoqua Community Development District

FIFTH SUPPLEMENTAL ENGINEER'S REPORT FOR  
PHASE 3 & 6 (PHASE 3 & 6 PROJECT)

**Prepared For**

Tohoqua Community Development District

**Date**

September 20, 2022



2602 East Livingston Street | Orlando, Florida 32803 | Tel: 407.487.2594 | [www.poulosandbennett.com](http://www.poulosandbennett.com)  
FBPE Certificate of Authorization No. 2856

# Tohoqua Community Development District

FIFTH SUPPLEMENTAL ENGINEER'S REPORT FOR  
PHASE 3 & 6 (PHASE 3 & 6 PROJECT)

Osceola County, Florida

**Prepared For:**

Tohoqua Community Development District

**Date:**

September 20, 2022



2602 East Livingston Street | Orlando, Florida 32803 | Tel: 407.487.2594 | Fax: 407.487.2594 | [www.poulosandbennett.com](http://www.poulosandbennett.com)  
FBPE Certificate of Authorization No. 28567

# TABLE OF CONTENTS

<b><i>Section 1</i></b>	<b><i>Introduction</i></b> 1.1 Background 1.2 Location & General Description 1.3 District Purpose and Scope 1.4 Description of Land Use
<b><i>Section 2</i></b>	<b><i>Government Actions</i></b>
<b><i>Section 3</i></b>	<b><i>Infrastructure Benefit</i></b>
<b><i>Section 4</i></b>	<b><i>Capital Improvement Plan</i></b>
<b><i>Section 5</i></b>	<b><i>Description of Capital Improvement Plan</i></b> 5.1 Roadway Improvements 5.2 Stormwater Management 5.3 100-Year Floodplain 5.4 Master Infrastructure 5.4.1 Primary Roadways 5.4.2 Potable Water Distribution System 5.4.3 Reclaimed Water Distribution System 5.4.4 Wastewater System 5.4.5 Parks, Landscape and Hardscape 5.5 Professional and Inspection Fees
<b><i>Section 6</i></b>	<b><i>Ownership &amp; Maintenance</i></b>
<b><i>Section 7</i></b>	<b><i>Roadway Rights-of-Way, Stormwater Management Ponds &amp; Other Open Spaces</i></b>
<b><i>Section 8</i></b>	<b><i>Estimate of Probable Capital Improvement Costs</i></b>
<b><i>Section 9</i></b>	<b><i>Conclusions and Summary Opinion</i></b>

Tohoqua Community Development District  
Fifth Supplemental Engineer's Report for Phase 3 & 6 (Phase 3 & 6 Project)

Exhibits

<i>Exhibit 1</i>	<i>Vicinity Map</i>
<i>Exhibit 2</i>	<i>Location Map</i>
<i>Exhibit 3</i>	<i>Tohoqua Phase 4 &amp; 5 Master Site Plan</i>
<i>Exhibit 4</i>	<i>District Boundary Map and Legal Description</i>
<i>Exhibit 5</i>	<i>Proposed Public and Private Uses Within the CDD</i>
<i>Exhibit 6</i>	<i>Concept Plan</i>
<i>Exhibit 7</i>	<i>Post-Development Basin Map</i>
<i>Exhibit 8</i>	<i>FEMA 100-Year Floodplain</i>
<i>Exhibit 9</i>	<i>Potable Water Distribution System Map</i>
<i>Exhibit 10</i>	<i>Reclaimed Water Distribution System Map</i>
<i>Exhibit 11</i>	<i>Wastewater System Map</i>
<i>Exhibit 12</i>	<i>Estimate of Probable Capital Improvement Costs</i>
<i>Exhibit 13</i>	<i>Permit Log</i>

Attachments

<i>Attachment A</i>	<i>Phase 3 Legal Description</i>
<i>Attachment B</i>	<i>Phase 6 Legal Description</i>

**Tohoqua Community Development District**  
**Fifth Supplemental Engineer's Report for Phase 3 & 6 (Phase 3 & 6 Project)**

***Section 1 Introduction***

***1.1. Background***

The District Engineer's Report, dated September 25, 2017, described the scope and estimated cost of the District's capital improvement program (the "CIP") serving the entire Tohoqua Community Development District (the "District"). The CIP is estimated to cost approximately \$71.870 million and includes public roadways, stormwater ponds, potable water distribution, sanitary sewer system, reclaimed water distribution, off-site utility and roadway improvements, an amenity site, parks, landscaping, hardscape, professional fees and contingency. This Fifth Supplemental Engineer's Report, dated August 29, 2022 (the "Fifth Supplemental Engineer's Report for Phase 3 & 6 (Phase 3 & 6 Project)"), has been prepared to assist with the financing and construction of the public infrastructure components for the initial sub-phases of the third and sixth phase of the Development within the District in the approximate amount of \$4.51 million (the "Phase 3 & 6 Project") pursuant to requirements of Osceola County and the City of St. Cloud, Florida.

The Phase 3 & 6 Project described in this Fifth Supplemental Engineer's Report includes the proposed public infrastructure improvements necessary for the development of Phase 3 & 6 which constitute the initial sub-phases of the District's third and sixth phase development parcels. The capital improvement costs compiled and contained in this report are only those costs for Phase 3 & 6. Many of the necessary regulatory approvals have been obtained for the Development (hereinafter defined). The remaining permits necessary to complete the Development are expected to be obtained during the normal design and permitting processes. To the best of our knowledge and belief it is our opinion that the balance of the required permits are obtainable as needed. The implementation of any improvements discussed in this plan requires the final approval by many regulatory and permitting agencies as outlined in Section 2 below. This report, therefore, may be amended from time to time.

Cost estimates contained in this report have been prepared based on the best available information at this time. The actual costs of construction, final engineering design, planning, approvals and permitting may vary from the cost estimates presented.

***1.2. Location and General Description***

The overall Tohoqua CDD is a 784-acre tract currently located in unincorporated Osceola County, Florida. More specifically, the parcel is located within a portion of Sections 5 and 6, Township 26 South, Range 30 East lying south of Neptune Road, west of the Florida Turnpike, and east of the permitted Toho Preserve development. Phase 3 & 6 of the overall project consists of approximately 45 acres of the District. Phase 3 & 6 comprise 31.26 & 13.99 acres of the CDD respectively. Legal Descriptions for Phase 3 & 6 are included as Attachments A and B respectively. Phase 3 is planned to include 155 single family homes and open space recreation. Phase 6 is planned to include 61 single family homes and open space recreation. Please refer to Vicinity Map Exhibit 1 and Location Map Exhibit 2. The proposed Phase 3 & 6 Project is part of the multi-phase development and specifically includes onsite infrastructure improvements only with no proposed offsite improvements. Please refer to the Tohoqua Phase 3 & 6 Master Site Plan Exhibit 3. Zoning for the Development was approved by Osceola County on February 3, 2016.

It should be noted that the property was previously located in unincorporated Osceola County but has been annexed into the City of St. Cloud.

The District Boundary and Legal Description are included as Exhibit 4.

**Tohoqua Community Development District**  
**Fifth Supplemental Engineer's Report for Phase 3 & 6 (Phase 3 & 6 Project)**

**1.3. District Purpose and Scope**

The District was established for the purpose of financing, acquiring or constructing, maintaining and operating a portion of the public infrastructure necessary for community development within the District. The purpose of this report is to provide a description of the public infrastructure improvements that may be financed by the District. The District may finance, acquire and/or, construct, operate, and maintain certain public infrastructure improvements that are needed to serve the Development. A portion of the infrastructure improvements will be financed with the proceeds of bonds issued by the District.

The proposed public infrastructure improvements, as outlined herein, are necessary for the development of the District as required by the applicable independent unit of local government.

**1.4. Description of Land Use**

The lands within the overall District encompass approximately 784 acres. Based on the current MXD Zoning for the property, the development program is currently planned to include 2,216 single family homes, 1,004 multi-family units, 480,100 square feet of commercial/office space, 200 hotel rooms, a K-8 school site and a high school site. The approved land uses within the District include the following areas. Exhibit 5 provides the location of the development uses below. Exhibit 6 shows the current land use.

<b>Proposed Development</b>	<b>Approximate Acres</b>
Private	322.6
Schools	66.0
Stormwater	132.4
Amenities, Parks and Open Space	36.8
Roads Alleys & Utility Tracts	183.3
Conservation	42.9
Total Acres	784.0

**Section 2 Government Actions**

The following are the permitting agencies that will have jurisdiction for approval of construction within the District. Depending on the location and scope of each phase of project design, the individual permits that need to be obtained will need to be evaluated and not all of the permits listed below will necessarily apply to every sub-phase within the District. The property is currently located within the City of St. Cloud.

**Permitting Agencies & Permits Required**

1. Osceola County (while located in unincorporated Osceola County)
  - a. Preliminary Subdivision Plan



**Tohoqua Community Development District**  
**Fifth Supplemental Engineer's Report for Phase 3 & 6 (Phase 3 & 6 Project)**

- b. Mass Grading (optional)
  - c. Site Development Plan
  - d. Final Plat
2. South Florida Water Management District (SFWMD)
  - a. Environmental Resource Permit
    - i. Mass Grading/Master Stormwater Construction
    - ii. Final Engineering for Onsite and Offsite Improvements
  - b. Water Use Permit (Dewatering)
    - i. Mass Grading/Master Storm
    - ii. Final Engineering for Onsite and Offsite Improvements
3. City of St. Cloud
  - a. Final Engineering Construction Plans for Water, Sewer, and Reclaimed Water Systems
  - b. Concept Plan Revisions (upon annexation)
  - c. Preliminary Subdivision Plan (upon annexation)
  - d. Final Construction Plans for Streets and Drainage (upon annexation)
  - e. Final Plat (upon annexation)
4. Florida Department of Environmental Protection (FDEP)
  - a. Water Distribution System
  - b. Sanitary Sewer Collection and Transmission System
  - c. National Pollutant Discharge Elimination System (NPDES)
5. Federal Emergency Management Agency
  - a. Letter of Map Revision
6. Army Corp of Engineers
  - a. Dredge and Fill Permit
  - b. Canal Crossing Permit
7. Florida Fish and Wildlife Conservation Commission (FWC)
8. State of Florida Department of Transportation
  - a. Utility Permit
  - b. Drainage Connection Permit

Exhibit 13 lists the permits that have currently been obtained for Phase 3 & 6.

***Section 3      Infrastructure Benefit***

The District will fund, and in certain cases maintain and operate public infrastructure yielding two types of public benefits. These benefits include:

- Project wide public benefits
- Incidental public benefits

The project wide public benefits are provided by infrastructure improvements that serve all lands in the District. These public infrastructure improvements include construction of the master stormwater management system, the sanitary sewer, potable water, and reclaimed water mains, roadway network, offsite roadway and utility improvements, perimeter landscape and irrigation improvements within the District boundary. Some incidental public benefits include those benefits received by the general public who do not necessarily reside on land owned or within the District.

**Tohoqua Community Development District**  
**Fifth Supplemental Engineer's Report for Phase 3 & 6 (Phase 3 & 6 Project)**

The proposed capital improvements identified in this report are intended to provide specific benefit to the assessable real property within the boundaries of the District. As much of the property is currently undeveloped, the construction and maintenance of the proposed infrastructure improvements are necessary and will benefit the property for the intended use. The District can construct any portion or all of the proposed infrastructure. In addition, the District can acquire, own, operate and/or maintain infrastructure not dedicated to the County or City. The Developer or other party/parties will construct and fund the infrastructure outside of the District and/or not funded by the District.

***Section 4      Phase 3 & 6 Project***

The Phase 3 & 6 Project addressed in this Fifth Supplemental Engineer's Report includes elements that are only internal to the District. The proposed onsite infrastructure improvements include the master stormwater management and drainage systems, roadway improvements, pavement markings and street signage, potable water main, reclaimed water main and sewer infrastructure required to provide utility service to the District, landscaping, hardscaping and recreation areas. This project does not include any proposed offsite improvements. Descriptions of the proposed capital improvements are provided in the following sections and Exhibits 5, 7 and 9 through 11. Exhibit 12 details the Cost Opinion for the Phase 3 & 6 Project.

***Section 5      Description of Series Phase 3 & 6 Project Capital Improvement Plan***

***5.1 Roadway Improvements***

The District will not be responsible for funding roadway construction internal to the District consisting of local roadways and alleys. The funding of Cross Prairie Parkway was by the Developer under a Separate Reimbursement Agreement with Osceola County. The Developer will pay all costs associated with road improvements for which impact fee credits are payable pursuant to transportation or other development agreements. The costs for such improvements are not included on Exhibit 12. Exhibit 5, Public and Private Improvements, provides a graphical representation of the proposed roadway improvements. All local roadways will be open to the public.

***5.2 Stormwater Management***

As indicated above, the District may fund the construction of the master stormwater management system for the lands within the District. This system is made up of an existing wet detention stormwater treatment pond as well as control structures, spreader swales, inlets, manholes and storm pipes. The existing pond and proposed outfall structures have been designed to provide water quality treatment and attenuation in accordance with Osceola County and the South Florida Water Management District regulations. The stormwater management system has been designed to accommodate on-site runoff in addition to offsite flows which have historically entered the project site. Exhibit 7, Post-Development Basin Map provides a graphical representation of the currently proposed stormwater management system. Stormwater Pond 1 within the project boundary is an existing pond that was previously constructed as part of the Cross Prairie Pkwy roadway improvements.

***5.3 100-Year Floodplain***

Pursuant to the Federal Emergency Management Agency's (FEMA) Flood Insurance Rate Map (FIRM) panels 12097C 0090G 12097G and 12097C 0255G both dated June 18, 2013, a portion of the Phase 3 site is

**Tohoqua Community Development District**  
**Fifth Supplemental Engineer's Report for Phase 3 & 6 (Phase 3 & 6 Project)**

located within the 100-year Flood Hazard Area (FHA), Zone A. Exhibit 8, FEMA 100-Year Floodplain details the floodplain limits relative to the District boundaries.

Any development within the mapped floodplain will require a Letter of Map Revision to be issued by FEMA to remove the development from the floodplain. In addition, the placement of fill within the floodplain is regulated by the SFWMD and Osceola County any filled areas below the floodplain may require mitigation in the form of compensating storage.

A Letter of Map Revision is required for the Phase 3 improvements.

***5.4 Phase 3 & 6 Infrastructure***

***5.4.1 Phase 3 & 6 Roadways***

The Phase 3 & 6 Project does not include any of the Phase 3 & 6 roadway improvements. Instead, the Phase 3 & 6 roadway improvements are to be developer funded. Phase 3 & 6 roadways will be public and owned and maintained by the City. Phase 3 & 6 include approximately 8,536 linear feet of road and will define the ingress and egress points within the Developments. Phase 3 includes 4,333 linear feet and Phase 6 includes 4,203 linear feet of roadway. In addition to the roadways, the Phase 3 improvements include approximately 1,558 linear feet of public alleys. Phase 6 improvements include approximately 638 linear feet of public alleys. The roadways and alleys will also serve as locations for the placement of utility infrastructure needed to serve the development of the project, see Exhibit 4. The Phase 3 roadways will connect to Cross Prairie Parkway. The Phase 6 roadways will connect to Cross Prairie Parkway and portions of Phase 1 & 4 and another unspecified future phase. No offsite roadway or intersection improvements are being constructed as part of Phase 3 & 6.

***5.4.2 Potable Water Distribution System***

The District may fund the construction of the water distribution system within the District and those portions required to connect to existing or proposed offsite facilities. The potable water system will be conveyed to, and owned and maintained by the City of St. Cloud once it has been certified complete. The water mains within the District will be sized to provide water to residents of the District and will be designed and constructed based on the approved Master Utility Plan (MUP). Exhibit 9, Potable Water Distribution System Map, provides a graphical representation of the contemplated water mains to be constructed within Phase 3 & 6 and the overall District.

***5.4.3 Reclaimed Water Distribution System***

The District may fund the construction of the reclaimed water distribution system within the District. The reclaimed water system will be conveyed to, and owned and maintained by the City of St. Cloud once it has been certified complete by the District. The reclaimed water mains serving the District will be sized to provide reclaimed water to the lot boundaries and common areas within the District and will be designed and constructed based on the approved MUP. Phase 3 & 6 will be served by the offsite reclaim water main which was constructed as part of Cross Prairie Parkway. Exhibit 10, Reclaimed Water Distribution System Map, provide a graphical representation of the existing and proposed offsite reclaimed water system and onsite Phase 3 & 6 and overall system contemplated within the District.

**Tohoqua Community Development District**  
**Fifth Supplemental Engineer's Report for Phase 3 & 6 (Phase 3 & 6 Project)**

***5.4.4 Wastewater System***

The District may fund the construction of the gravity sewer, force main, and lift station infrastructure within the District and those portions required to connect to existing or proposed offsite facilities. The wastewater system will be conveyed to, and owned and maintained by the City of St. Cloud once it has been certified complete by the District. The sewer collection mains, lift stations and force mains serving the District will be sized to provide wastewater service to the residents of the District, and will be designed and constructed based on the approved MUP. Exhibit 11, Wastewater System Map, provide a graphical representation of the existing offsite wastewater system and onsite Phase 3 & 6 and overall system contemplated within the District. The Wastewater systems for Phase 3 & 6 connect to the previously constructed system in Cross Prairie Parkway.

The funding of offsite wastewater improvements is by the Developer under a separate Reimbursement Agreement with the City of St. Cloud. The Developer will pay all costs associated with utility improvements for which impact fee credits are payable pursuant to development agreements.

***5.4.5 Parks, Landscape & Hardscape***

The Phase 3 & 6 landscaping and irrigation of the primary roadways will provide the “first impression” of the Development. The District may fund parks, landscape and hardscape construction and maintenance within roadways and common areas which may include perimeter landscape buffers, master signage, way finding signage, entry hardscape features, entry landscape, amenity area and park area features, landscape and hardscape, pedestrian/multi-purpose trails, and street trees. The District will own and maintain foregoing improvements.

***5.5 Professional and Inspection Fees***

For the design, permitting and construction of the proposed Phase 3 & 6 Project, professional services are required by various consultants. The consultants required are: civil engineer, geotechnical, planner, environmental, surveying, and landscape architect. During construction, the various permitting agencies will observe and inspect the project. Each of the agencies will charge an inspection fee to cover the costs associated with an inspector visiting the site to observe construction progress and confirm that the project is constructed in accordance with their respective approved plans, permits, rules, and regulations. The Professional Services and Inspections Fees are included as Soft Costs for the Phase 3 & 6 Project.

**Tohoqua Community Development District  
Fifth Supplemental Engineer's Report for Phase 3 & 6 (Phase 3 & 6 Project)**

***Section 6 Ownership and Maintenance***

Proposed District Capital Improvements Plan	Ownership	Maintenance
Onsite Roadway & Alley Improvements	City	City
Master Stormwater Management System	District	District
Potable Water Distribution System	City of St. Cloud	City of St. Cloud
Sanitary Sewer System	City of St. Cloud	City of St. Cloud
Reclaimed Water Distribution System	City of St. Cloud	City of St. Cloud
Parks, Landscaping, Irrigation and Signage	District	District

***Section 7 Roadway Rights-of-Way, Stormwater Management Ponds and Other Open Spaces***

Real property interests for lands within the District needed for construction, operation, and maintenance of District facilities will be conveyed and/or dedicated by the owner thereof to the District or other Public entity at no cost.

***Section 8 Estimate of Probable Capital Improvement Costs***

The Estimate of Probable Costs for the Phase 3 & 6 Project is provided in Exhibit 12. Costs associated with construction of the Phase 3 & 6 improvements described in this report have been estimated based on the best available information. Other soft costs include portions of the surveying, design and engineering for the described work, regulatory permitting inspection fees and materials testing. In addition, a reasonable project contingency estimate has been included. Please note that the costs are subject to change based on final engineering, permitting, and changes in the site plan and construction cost due to market fluctuation.

***Section 9 Conclusions and Summary Opinion***

The Phase 3 & 6 Project as described is necessary for the functional development of the property within Phases 3 & 6 of the District as required by the applicable local governmental agencies. Phase 3 & 6 infrastructure has been planned and designed in accordance with current governmental regulatory requirements. The public infrastructure as described in this Fifth Supplemental Engineer's Report will serve its intended function provided the construction is in substantial compliance with the design and permits which will be required for the District by the various jurisdictional entities outlined earlier in this report. In addition to the annual non-ad valorem assessments to be levied and collected to pay debt service on the proposed bonds, the District will levy and collect an annual "Operating and Maintenance" assessment to be determined, assessed and levied by the District's Board of Supervisors upon the assessable real property within the District, for the purpose of defraying the cost and expenses of maintaining District-owned improvements.

The construction costs for the Phase 3 & 6 Project in this Fifth Supplemental Engineer's Report are based on the approved plans. In our professional opinion, and to the best of our knowledge and belief, the costs provided herein for the Phases 3 & 6 improvements are reasonable to complete the construction of the

**Tohoqua Community Development District  
Fifth Supplemental Engineer's Report for Phase 3 & 6 (Phase 3 & 6 Project)**

infrastructure improvements described herein. All of the proposed Phase 3 & 6 Project costs are to be public improvements or community facilities as set forth in sections 190.012(1) and (2) of the Florida Statutes.

The summary of probable infrastructure construction costs is only an opinion and not a guaranteed maximum price. Historical costs, actual bids and information from other professionals or contractors have been used in the preparation of this report. Contractors who have contributed in providing the cost data included in this report are reputable entities with experience in Central Florida.

The labor market, future costs of equipment and materials, increased regulatory actions and requirements, and the actual construction process are all beyond our control. Due to this inherent opportunity for fluctuation in cost, the total final cost may be more or less than this opinion.

**As District Engineer:  
Poulos & Bennett, LLC**



---

Eric E. Warren, PE  
State of Florida Professional Engineer No. 45423

# Exhibits





Vicinity Map

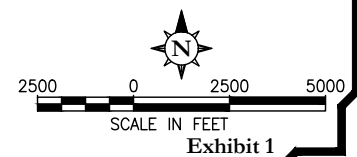
# Tohoqua CDD

**POULOS & BENNETT**

August 26, 2022  
P & B Job No.: 21-029

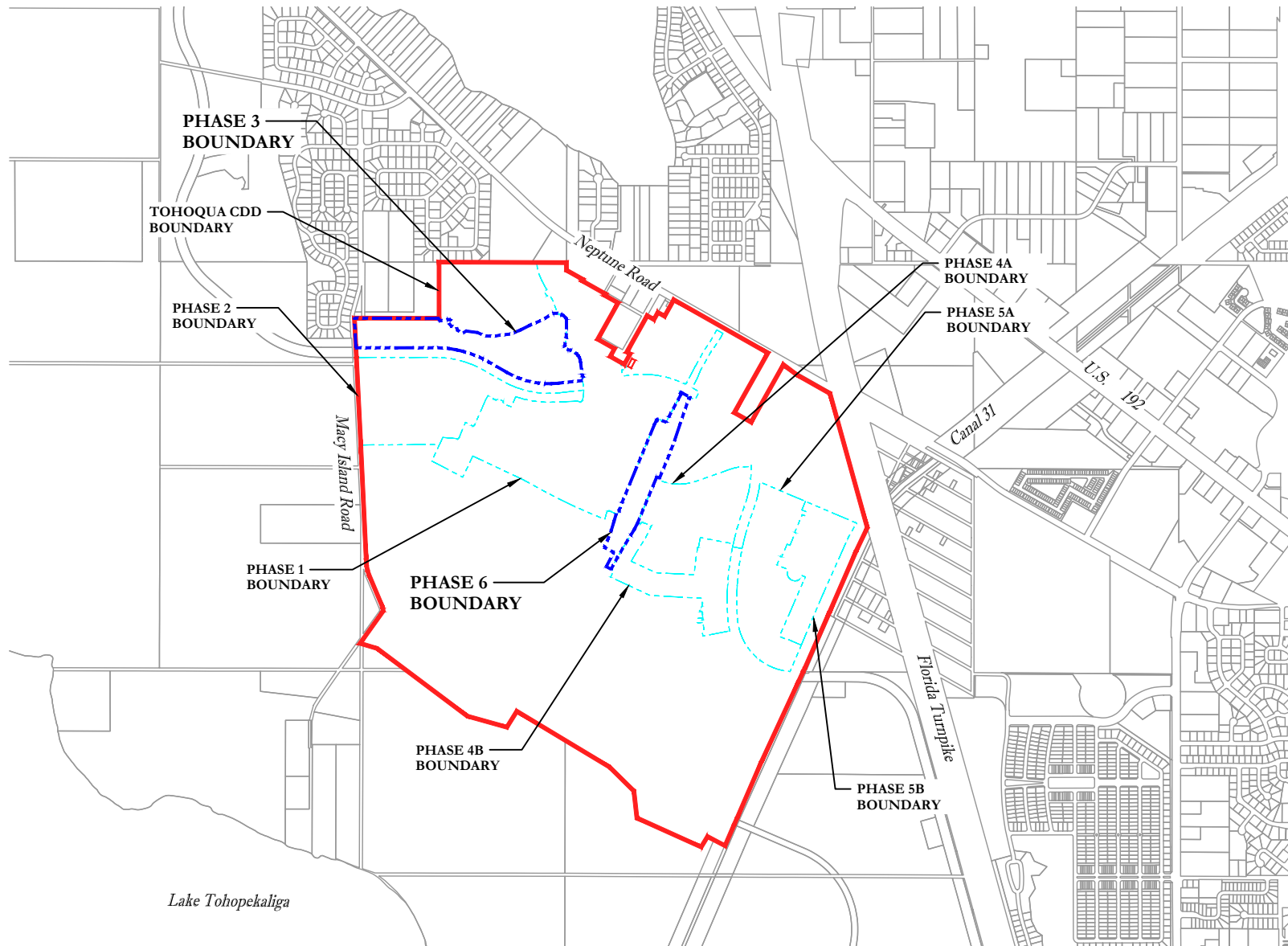
2602 E. Livingston St.  
Orlando, Florida 32803- 407.487.2594

www.poulosandbennett.com  
Certificate of Authorization No. 28567



**Exhibit 1**





Location Map

# Tohoqua CDD

**POULOS & BENNETT**

August 26, 2022  
P & B Job No.: 21-029

2602 E. Livingston St.  
Orlando, Florida 32803-407.487.2594

www.poulosandbennett.com  
Certificate of Authorization No. 28567

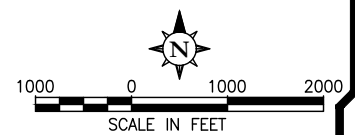
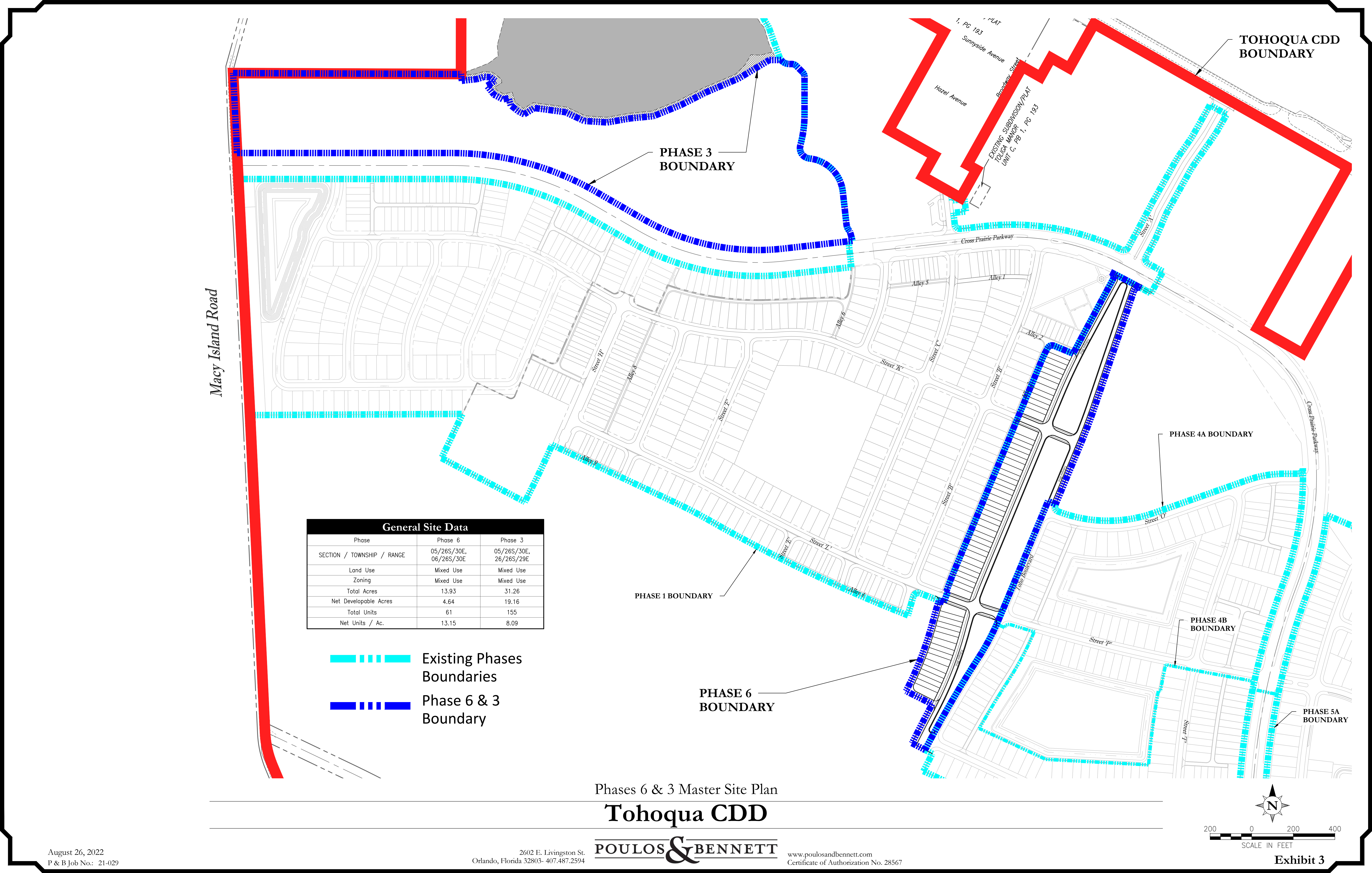


Exhibit 2





Phases 6 & 3 Master Site Plan

# Tohoqua CDD

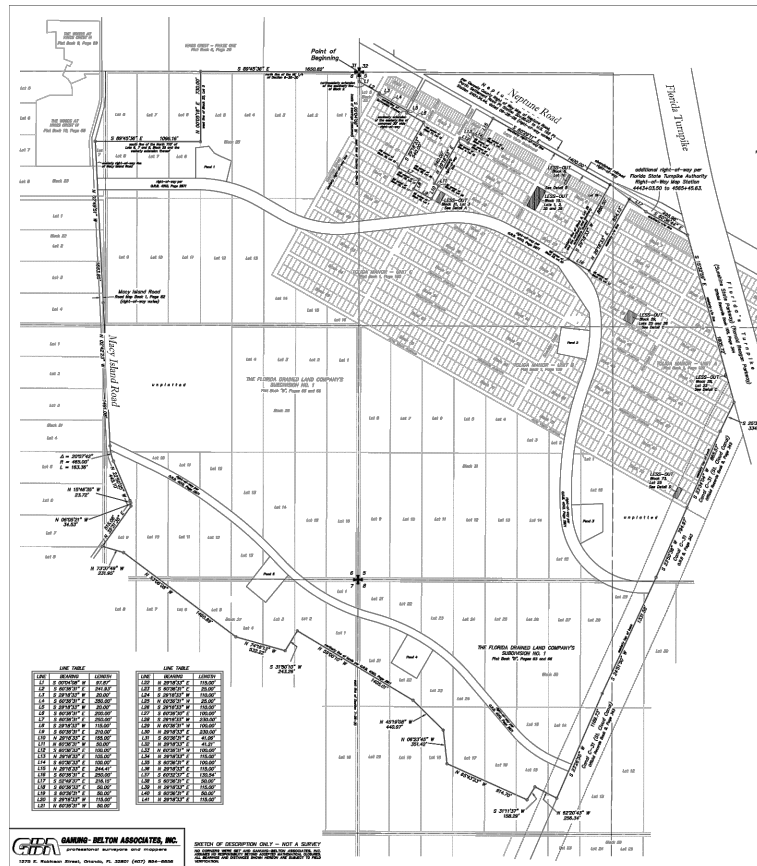
**POULOS & BENNETT**

2602 E. Livingston St.  
Orlando, Florida 32803- 407.487.2594

www.poulosandbennett.com  
Certificate of Authorization No. 28567

August 26, 2022  
P & B Job No.: 21-029





#### Legal Description

A portion of Sections 5 and 6, Township 26 South, Range 30 East, Osceola County, Florida, being more particularly described as follows:

BEGIN at the northeast corner of said Section 6; thence run S 00°04'08" W, along the east line thereof, a distance of 97.87 feet to a point on the northwesterly extension of the southerly line of Block 2, TOLUGA MANOR – UNIT C, according to the plat thereof, as recorded in Plat Book 1, Page 193, Public Records of Osceola County, Florida; thence run S 60°36'31" E, along said northwesterly extension, a distance of 241.93 feet to a point on the easterly right-of-way line of Coolidge Street; thence run S 29°18'33" W, along said easterly right-of-way line, a distance of 20.00 feet to a point on the centerline of Sunnyside Avenue; thence run S 60°36'31" E, along said centerline, a distance of 350.00 feet to a point on the southerly extension of the easterly line of that unnamed 30.00 foot wide right-of-way, as shown and described on Osceola County Right of Way Map of Neptune Road, Parlin Settlement Road Pl. Station 30+26.07 to U.S. 192 Pl. Station 240+34.44, dated 08-26-08; thence run S 29°18'33" W, along said southerly extension, a distance of 20.00 feet to a point on the southerly right-of-way line of the aforesaid Sunnyside Avenue; thence run S 60°36'31" E, along said southerly right-of-way line, a distance of 200.00 feet to the northwest corner of Block 17, Lot 12; thence run S 29°18'33" W, a distance of 540.00 feet to the northwest corner of Block 32, Lot 12; thence run S 60°36'31" E, a distance of 250.00 feet to the northwest corner of Block 32, Lot 17; thence run S 29°18'33" W, a distance of 115.00 feet to the southwest corner of Block 32, Lot 17; thence run S 60°36'31" E, a distance of 210.00 feet to the southeast corner of Block 31, Lot 1; thence run N 29°18'33" E, a distance of 155.00 feet to the southeast corner of Block 22, Lot 36; thence run N 60°36'31" W, a distance of 50.00 feet to the southwest corner of Block 22, Lot 36; thence run N 29°18'33" E, along the easterly right-of-way line of Broadway Street, a distance of 540.00 feet to the southwest corner of Block 4, Lot 15; thence, departing said easterly right-of-way line, run S 60°36'31" E, a distance of 100.00 feet to the southeast corner of Block 4, Lot 14; thence run N 29°18'33" E, a distance of 105.00 feet to the northeast corner of Block 4, Lot 14; thence run S 60°36'31" E, a distance of 100.00 feet to a point on the northeast corner of Block 4, Lot 12; thence run N 29°18'33" E, a distance of 244.41 feet to a point on the southerly right-of-way line of Neptune Road, as described and recorded on the aforesaid Osceola County Right of Way Map of Neptune Road; thence run S 60°29'11" E, along said southerly right-of-way line, a distance of 1,400.00 feet to a point on the northerly extension of the easterly line of Block 6, Lot 26, TOLUGA MANOR – UNIT B, according to the plat thereof, as recorded in Plat Book 1, Page 139, Public Records of Osceola County, Florida; thence run S 29°18'33" W, along said easterly line and the northerly and southerly extensions thereof, a distance of 886.50 feet to the southwest corner of Block 23, Lot 23; thence run S 60°36'31" E, a distance of 250.00 feet to the southeast corner of Block 23, Lot 13; said corner being a point on the westerly right-of-way line of Sheridan Road; thence run N 29°18'33" E, along said westerly right-of-way line, a distance of 854.13 feet to a point on the southerly right-of-way line of Florida's Turnpike per Florida State Turnpike Authority Right-of-Way Map Station 444+03.50 to 4565+45.63; thence along said right-of-way line the following two (2) courses and distances: run S 52°49'37" E, a distance of 216.15 feet; thence S 60°36'44" E, a distance of 495.96 feet to a point on the westerly right-of-way line of Florida's Turnpike, as described and recorded in Official Records Book 105, Page 344, Public Records of Osceola County, Florida; thence run S 15°32'59" E, a distance of 1805.72 feet to a point on the westerly top of bank of Canal C-31 (St. Cloud Canal); as described and recorded in Official Records Book 9, Page 343, and Official Records Book 9, Page 341, Public Records of Osceola County, Florida; thence southerly, along said top of bank, the following five (5) courses and distances: run S 25°31'53" W, a distance of 334.68 feet; thence run S 23°34'04" W, a distance of 865.57 feet; thence run S 23°50'38" W, a distance of 794.97 feet; thence run S 24°51'50" W, a distance of 1331.58 feet; thence run S 23°26'55" W, a distance of 1189.73 feet to a point on the northerly line of those lands as described and recorded in Official Records Book 4060, Page 2811, Public Records of Osceola County, Florida; thence northwesterly, along said northerly line, the following courses and distances: run N 62°20'43" W, a distance of 256.34 feet; thence run S 31°11'37" W, a distance of 158.29 feet; thence run N 65°43'23" W, a distance of 914.70 feet; thence run N 08°23'45" W, a distance of 351.42 feet; thence run N 45°19'08" W, a distance of 440.97 feet; thence run N 59°00'10" W, a distance of 1,405.01 feet; thence run S 1°50'10" W, a distance of 243.26 feet; thence run N 74°16'13" W, a distance of 532.22 feet; thence run N 53°08'09" W, a distance of 1,450.89 feet; thence run N 73°37'49" W, a distance of 231.95 feet to a point on the easterly right-of-way line of Macy Island Road, as described and recorded in Road Map Book 1, Page 82, Public Records of Osceola County, Florida; thence northerly, along said easterly right-of-way line, the following seven (7) courses and distances: run N 35°31'35" E, a distance of 515.08 feet; thence run N 06°05'21" W, a distance of 34.53 feet; thence run N 15°46'35" W, a distance of 23.72 feet; thence run N 22°50'05" W, a distance of 445.10 feet to a point of curvature of a curve, concave easterly, having a radius of 485.00 feet and a central angle of 20°07'42"; thence run northerly, along the arc of said curve, a distance of 163.36 feet to the point of tangency thereof; thence run N 02°42'23" W, a distance of 1481.08 feet; thence run N 02°48'31" W, a distance of 1683.85 feet to a point on the westerly extension of the south line of the North 710 feet of Block 25, Lots 6, 7 and 8, THE FLORIDA DRAINED LAND COMPANY'S SUBDIVISION NO. 1, according to the plat thereof, as recorded in Plat Book "B", Pages 65 and 66, Public Records of Osceola County, Florida; thence run S 89°45'36" E, along said south line and the westerly extension thereof, a distance of 1,086.16 feet to a point on the west line of Block 25, Lot 5; thence run N 00°05'18" E, along said west line, a distance of 730.00 feet to a point on the north line of the Northeast 114 of said Section 6; thence run S 89°45'36" E, along said north line, a distance of 1,650.82 feet to the POINT OF BEGINNING.

#### LESS AND EXCEPT THE FOLLOWING:

Block 28, Lot 23, and Block 73, Lot 25, TOLUGA MANOR – UNIT A, according to the plat thereof, as recorded in Plat Book 1, Page 129; Block 6, Lot 10, and Block 15, Lots 1, 2, 35 and 36, and Block 29, Lots 25 and 26, TOLUGA MANOR – UNIT B, according to the plat thereof, as recorded in Plat Book 1, Page 139; Block 31, Lot 3, TOLUGA MANOR – UNIT C, according to the plat thereof, as recorded in Plat Book 1, Page 193, all being of the Public Records of Osceola County, Florida.

Containing a total of 783.96 acres, more or less.

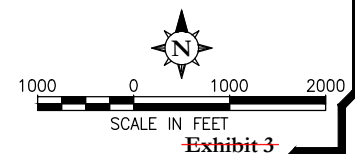
## District Boundary Map and Legal Description

# Tohoqua CDD

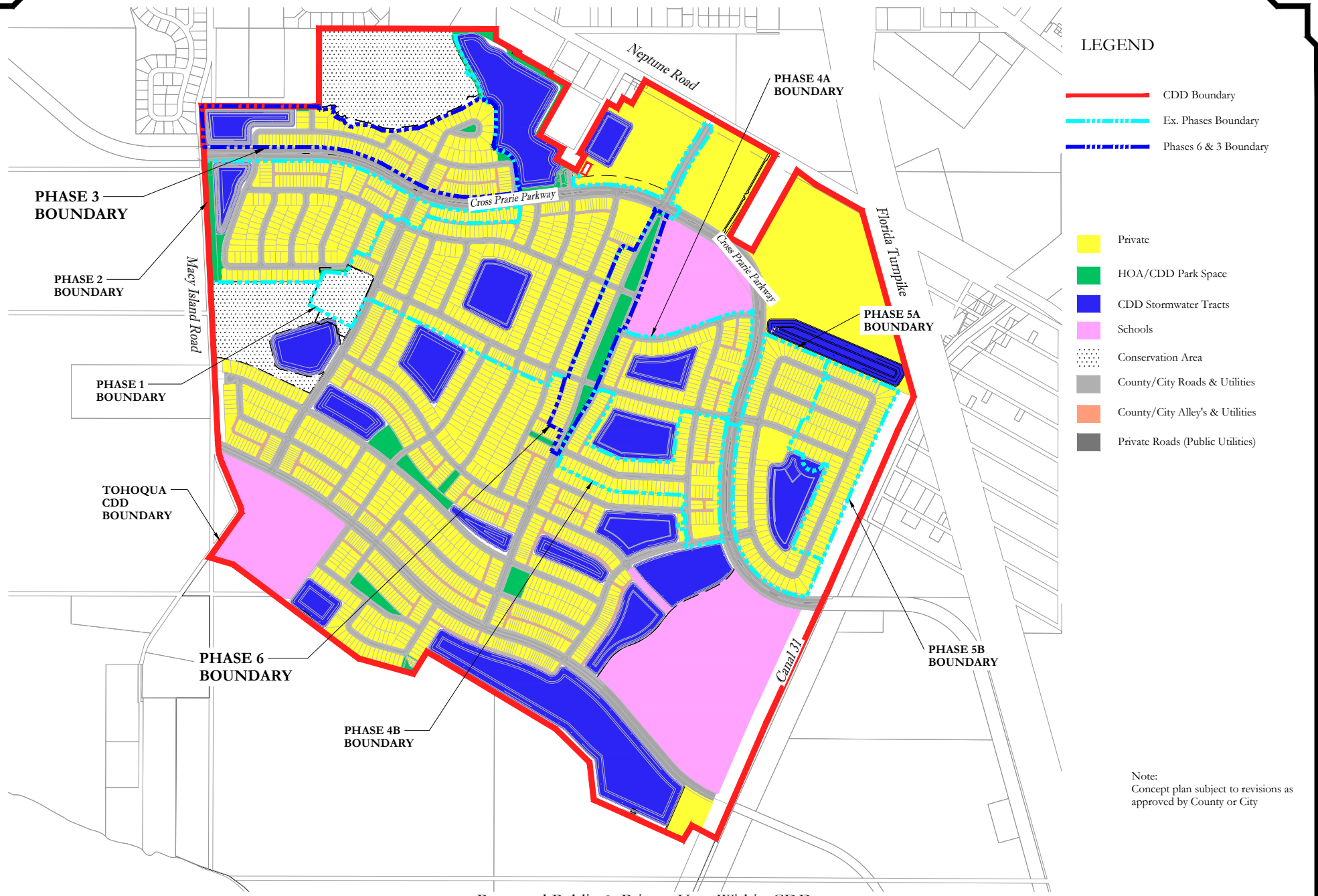
**POULOS & BENNETT**

2602 E. Livingston St.  
Orlando, Florida 32803-407.487.2594

www.poulosandbennett.com  
Certificate of Authorization No. 28567



September 15, 2017  
P & B Job No.: 12-044



Note:  
Concept plan subject to revisions as  
approved by County or City

Proposed Public & Private Uses Within CDD

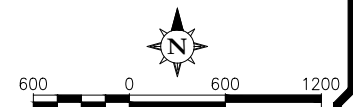
## Tohoqua CDD

August 26, 2022  
P & B Job No.: 21-029

2602 E. Livingston St.  
Orlando, Florida 32803-407.487.2594

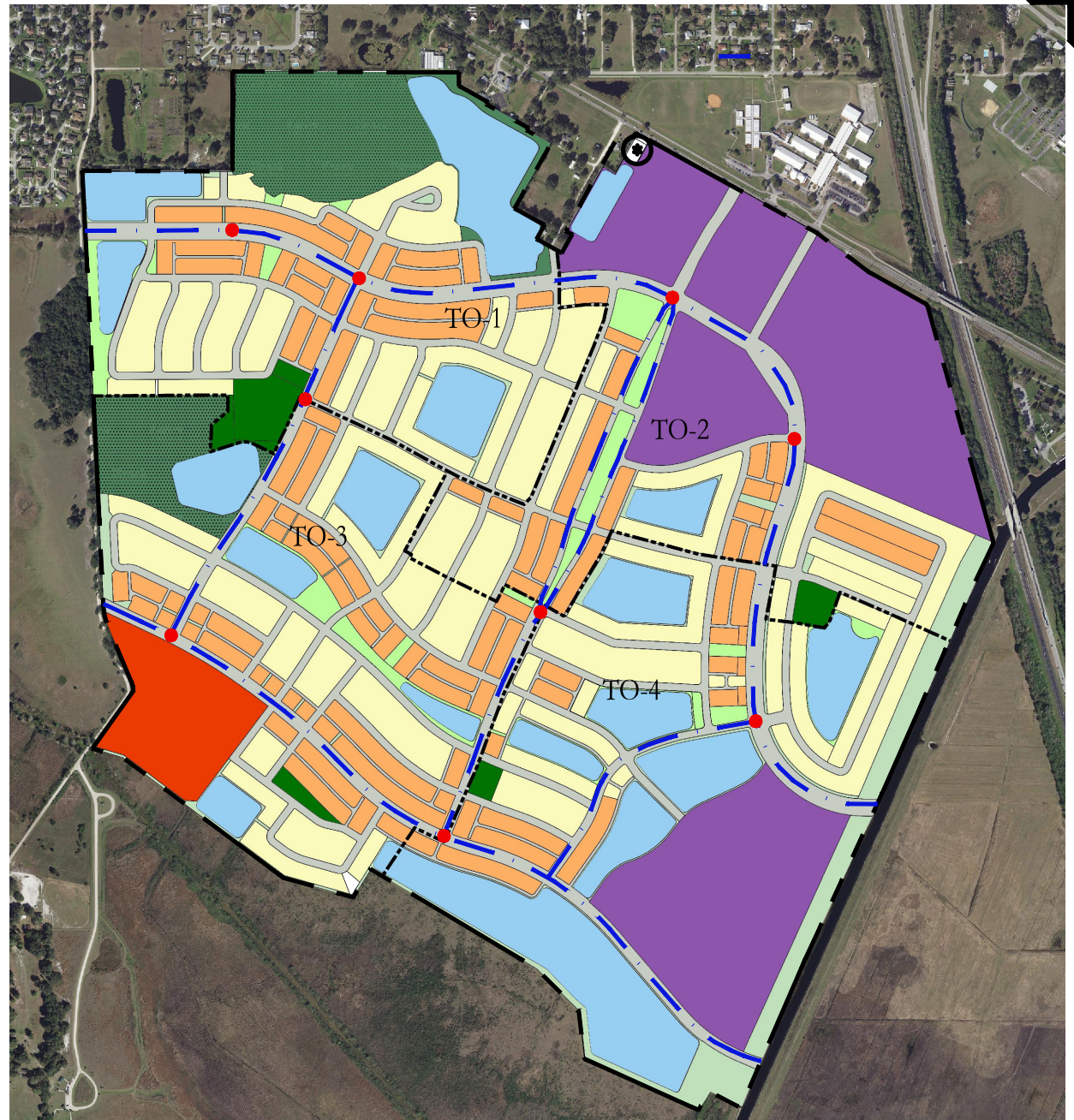
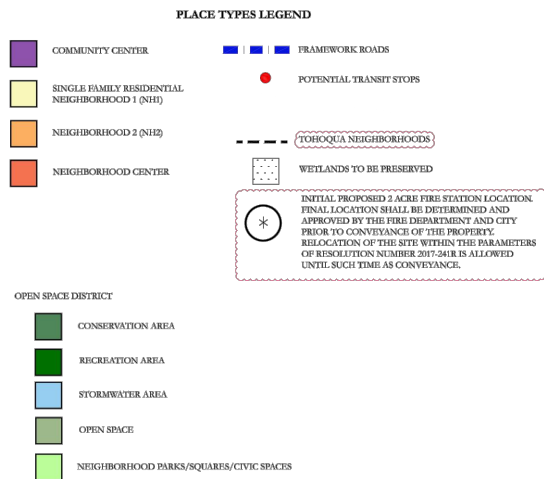
**POULOS & BENNETT**

www.poulosandbennett.com  
Certificate of Authorization No. 28567



**Exhibit 5**





Note:  
Concept plan subject to revisions as  
approved by County or City

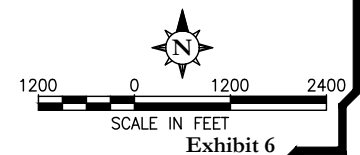
Concept Plan

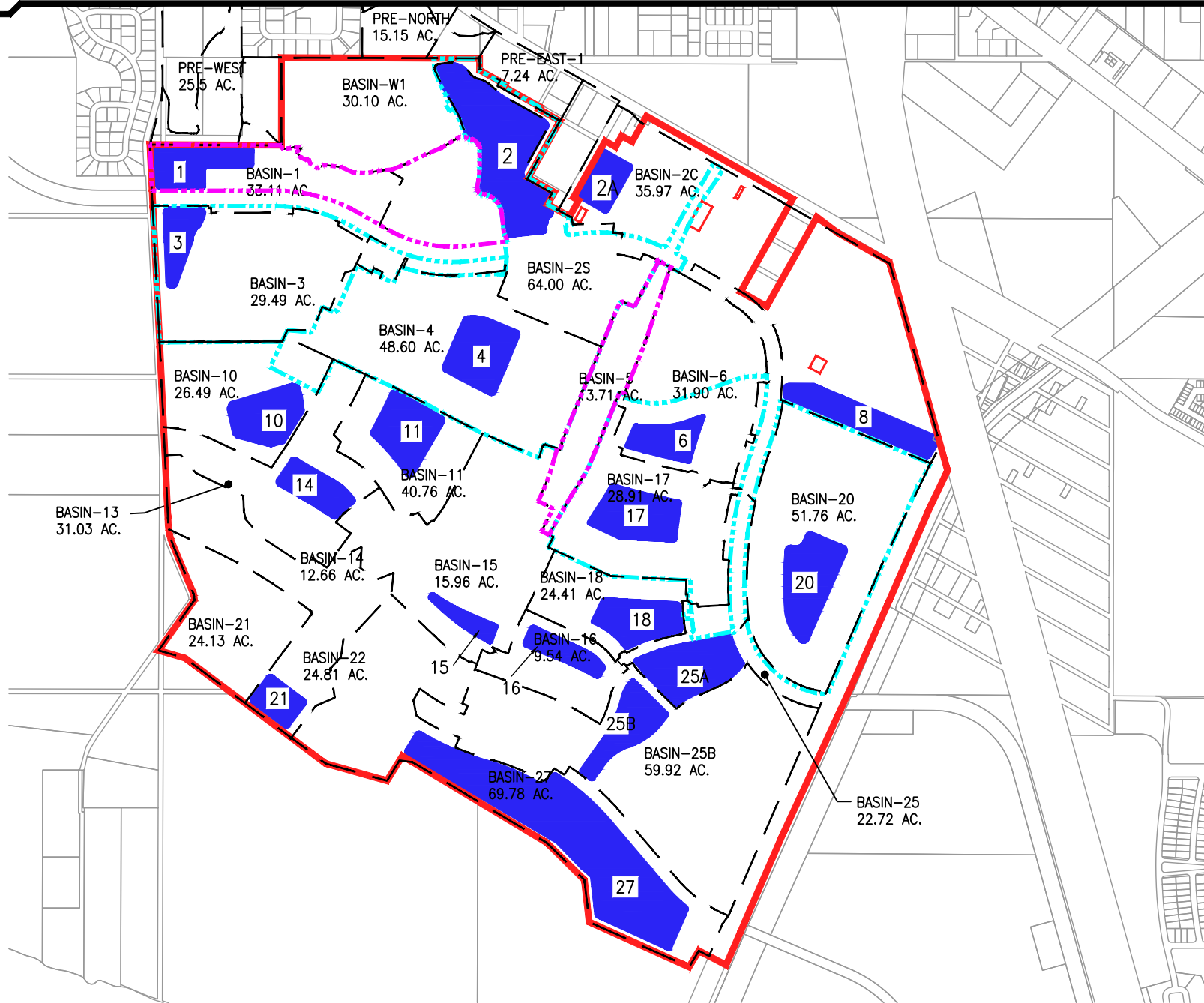
**Tohoqua CDD**

**POULOS & BENNETT**

2602 E. Livingston St.  
Orlando, Florida 32803- 407.487.2594

www.poulosandbennett.com  
Certificate of Authorization No. 28567

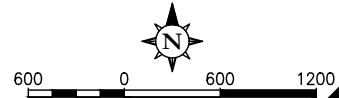




- LEGEND**
- CDD Boundary
  - - - Existing Phases Boundary
  - - - Phases 6 & 3 Boundary
  - Conservation Area
  - - - Basin Boundary
  - Basin ID
  - Stormwater Pond ID
  - Stormwater Pond

Note:  
Concept plan subject to revisions as  
approved by County or City

Post Development Basin Map  
**Tohoqua CDD**



August 26, 2022  
P & B Job No.: 21-029

2602 E. Livingston St.  
Orlando, Florida 32803-407.487.2594

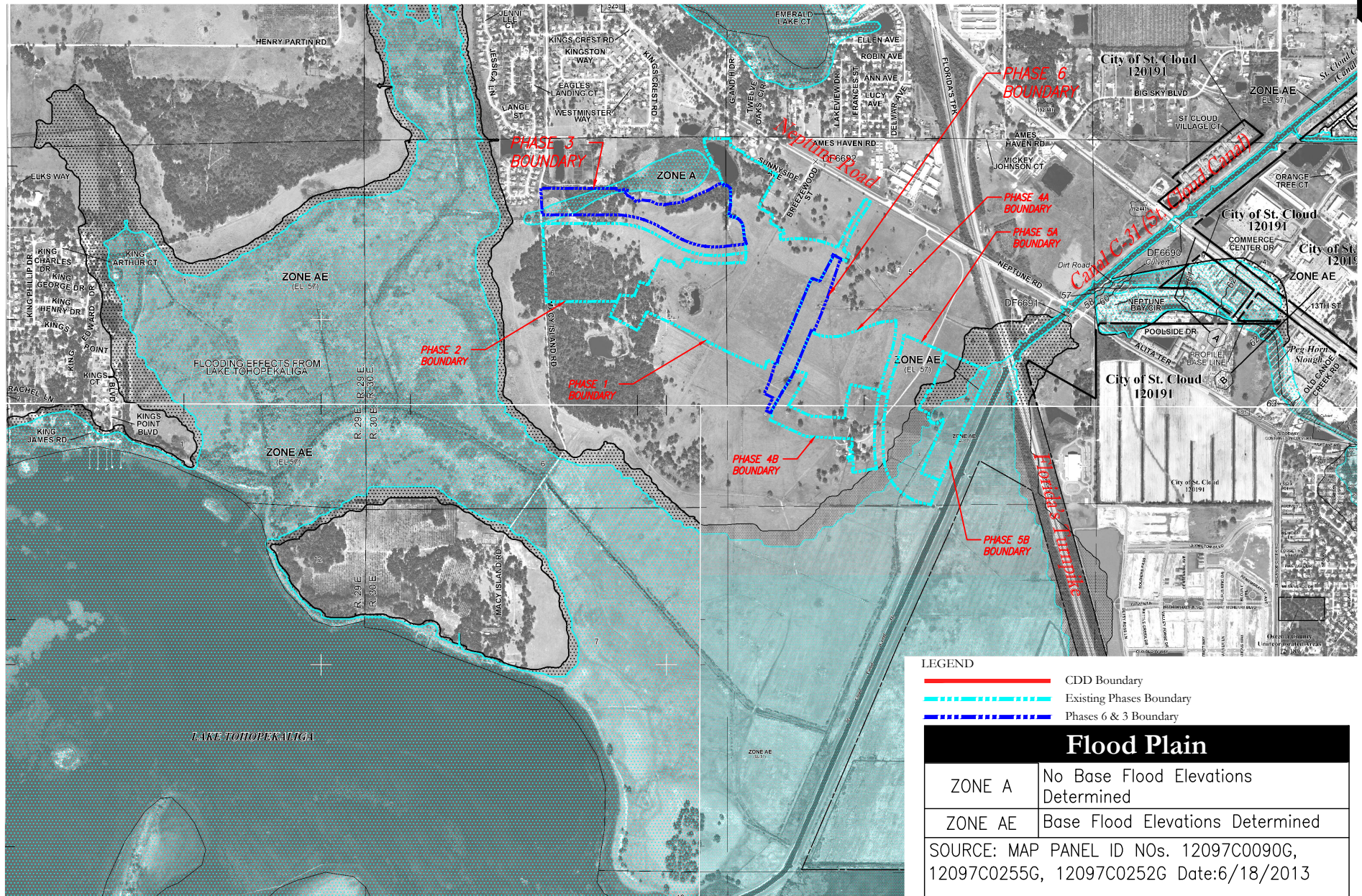
**POULOS & BENNETT**

www.poulosandbennett.com  
Certificate of Authorization No. 28567

Z:\2021\21-029 LENNAR - TOHOQUA 3, 6 & 7\CDD\EXH & FIGS\CDD\PHASE 6 CDD\PH6 CDD EXH 7 POST DEV.DRAINAGE BASIN MAP

**Exhibit 7**





100 - Year Floodplain

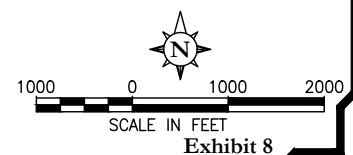
## Tohoqua CDD

**POULOS & BENNETT**

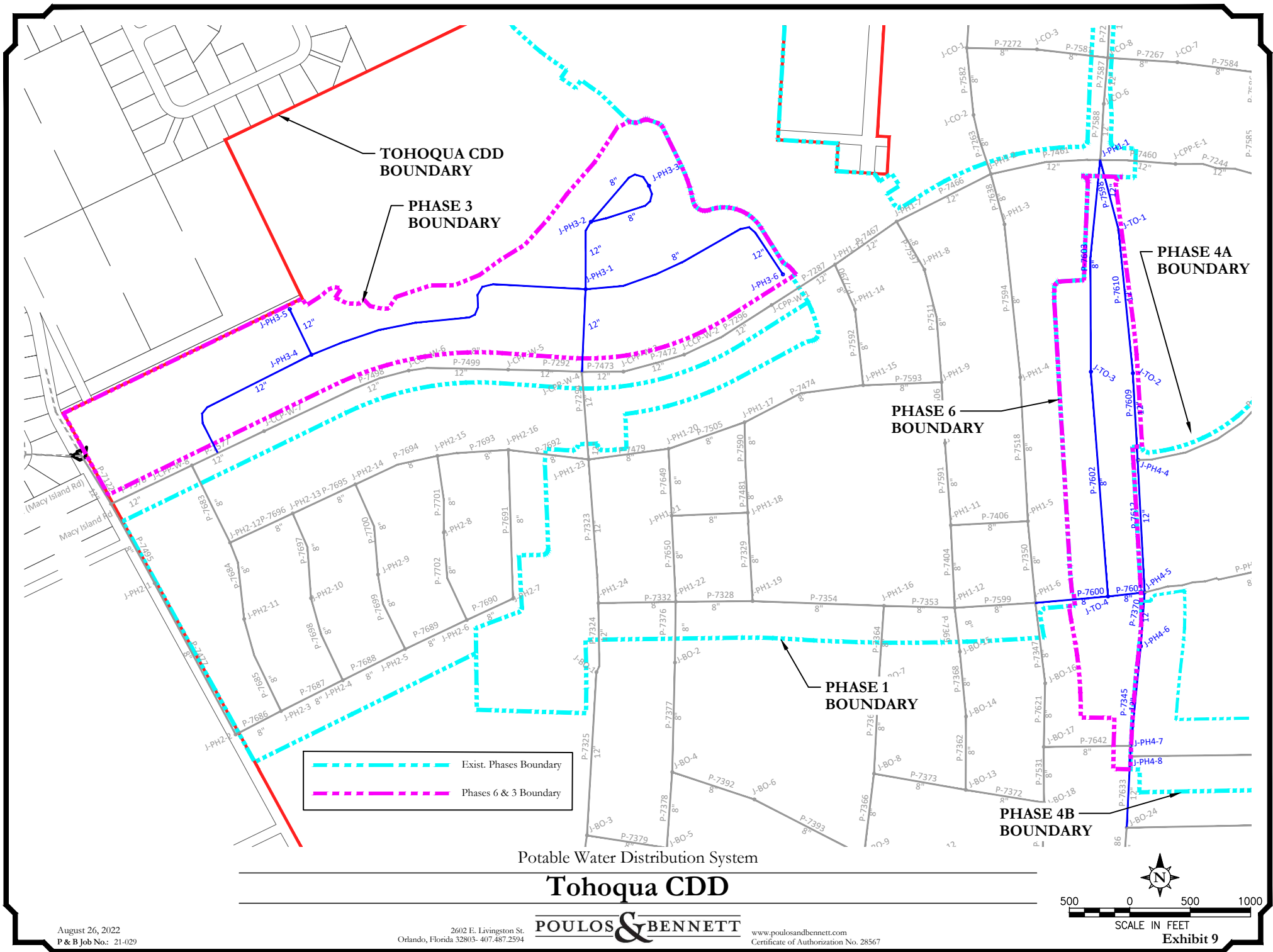
2602 E. Livingston St.  
Orlando, Florida 32803- 407.487.2594

www.poulosandbennett.com  
Certificate of Authorization No. 28567

August 26, 2022  
P & B Job No.: 21-029

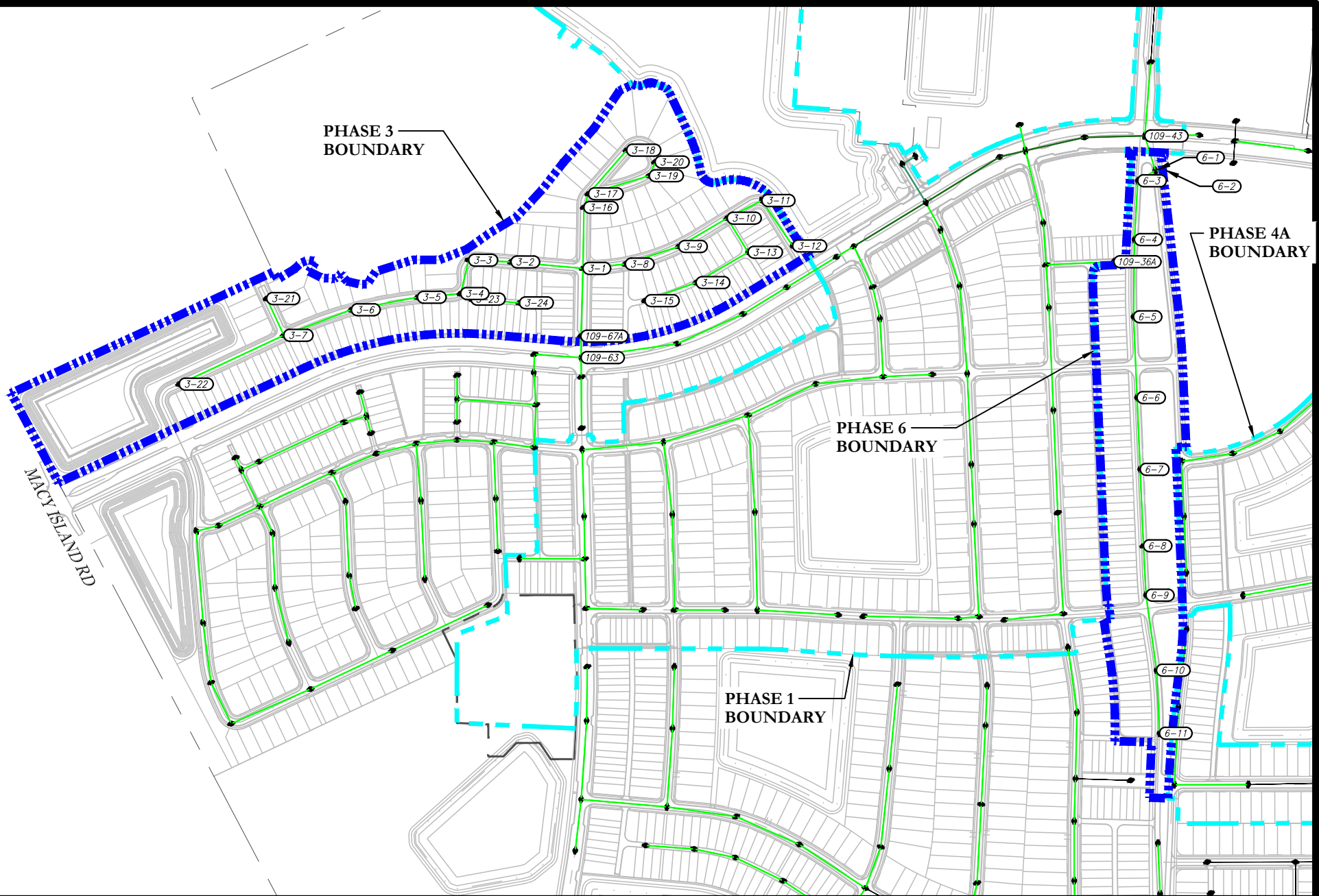












Wastewater Collection System

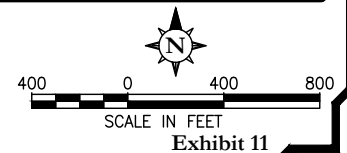
**Tohoqua CDD**

**POULOS & BENNETT**

www.poulosandbennett.com  
Certificate of Authorization No. 28567

August 26, 2022  
P & B Job No.: 21-029

2602 E. Livingston St.  
Orlando, Florida 32803 - 407.487.2594



**Exhibit 11**

EXHIBIT 12  
Tohoqua CDD Phases 3 6  
Fifth Supplemental Engineers Report for Phases 3 6 (Phase 3 6 Project)  
Estimate of Probable Capital Improvement Costs  
August 30, 2022

Facility	Estimated Cost
Excavation & Grading (Excavation, Grading & Erosion Control)	\$ 277,299.80
Stormwater System (Pipes & Structures)	\$ 1,301,203.00
Potable Water Distribution System (Pipes, Fittings, Valves, etc.)	\$ 686,196.05
Sanitary Sewer System (Pipes & Structures)	\$ 773,764.94
Reclaimed Water Distribution System (Pipes, Fittings, Valves, etc.)	\$ 305,807.50
Landscape & Hardscape (Landscaping, Sidewalk & Sod)	\$ 221,728.00
<hr/>	
<b>Subtotal</b>	<b>\$ 3,565,999.29</b>
<b>Professional Fees (10%)</b>	<b>\$ 356,599.93</b>
<b>Inspection, Survey &amp; Testing Fees (5%)</b>	<b>\$ 178,299.96</b>
<hr/>	
<b>Subtotal</b>	<b>\$ 4,100,899.18</b>
<b>Contingency (10%)</b>	<b>\$ 410,089.92</b>
<hr/>	
<b>Total</b>	<b>\$ 4,510,989.10</b>

# EXHIBIT 13-1

## PERMIT & APPROVAL CHECKLIST

DATE: 30-Aug-22		BY:		PROJECT NUMBER(S): 21-021							w/in 6 months w/o 6 months	EXTENSIONS AND CLOSEOUTS				
COMMUNITY: Tohoqua Phase 3											EXPIRED					
PERMIT TYPE (iE: Wetland, Easement, Use, Sewer Extension)	ISSUING AGENCY	APPLICATION NUMBER	PERMIT NUMBER	PERMITTEE	TRANSFERRED TO	PERMIT TRANSFER DATE	DESCRIPTION OF PERMITTED ACTIVITY (iE: Subdivision Approval Phase 1, Offsite Water Extension Route \$1)	CURRENT STATUS (iE: Not Submitted Yet, In Review, 2nd Submittal, Approved, Extended, Expired, Closed)	DATE SUBMITTED	DATE ISSUED	DATE EXPIRES	IS PERMIT EXTENDABLE? WILL NEW CONDITIONS BE ADDED TO AN EXENDED PERMIT? (iE: Wetland Buffers, Full Resubmission, etc.)	IS FORMAL CLOSEOUT REQ Y/N	ACTUAL CLOSEOUT DATE	SIGNIFICANT CLOSEOUT REQUIREMENTS (iE - file 2 yr maintenance bond, 5 year wetland monitoring, file as built's & close out form, etc.)	
PSP	City of St Cloud	SUB21-00001	SUB21-00001	TDG			Subdivision PSP	Approved	8-Jan-21							
Construction Plans SDP	City of St Cloud	SUB21-00021	SUB21-00021	Lennar			Subdivision Construction Plans	Approved		2-Feb-22						
Construction Plans SDP Amendment	City of St Cloud	SUB21-00021	SUB22-00011	Lennar			Subdivision Construction Plans Amendment	Approved		10-Aug-22						
Construction Plans SDP	Osceola County	SDP21-0147	SDP21-0147	Lennar			SDP Right of Way Improvements	Approved		16-Mar-22						
Potable Water Permit	FDEP		0076597-541-DSGP	Lennar			Approval of dry-line water dist. System	Approved		20-May-22	19-May-27					
Wastewater Permit	FDEP		0354122-014-DWC/CG	Lennar			Wastewater General Permit	Approved		23-May-22	22-May-27					
Environmental Resource Permit (ERP) Major Modification	SFWMD	211001-7726		Lennar			Conceptual/Construction of a Stormwater Management System - South Basin Modification	in review	22-Oct-21			application extended to FEB-19				

## EXHIBIT 13-2

## PERMIT &amp; APPROVAL CHECKLIST

DATE: <u>30-Aug-22</u> BY: _____		COMMUNITY: <u>Tohoqua Phase 6</u>		PROJECT NUMBER(S): <u>21-021</u>						w/in 6 months EXPIRED		EXTENSIONS AND CLOSEOUTS			
PERMIT TYPE (IE: Wetland, Land Use, Sewer Extension)	ISSUING AGENCY	APPLICATION NUMBER	PERMIT NUMBER	PERMITTEE	TRANSFERRED TO	PERMIT TRANSFER DATE	DESCRIPTION OF PERMITTED ACTIVITY (IE: Subdivision Approval, Phase 1, Offsite Water Extension Route 51)	CURRENT STATUS (IE: Not Submitted Yet, In Review, 2nd Submittal, Approved, Extended, Expired, Closed Out, etc)	DATE SUBMITTED	DATE ISSUED	DATE EXPIRES	IS PERMIT EXTENDABLE? WILL NEW CONDITIONS BE ADDED TO AN EXTENDED PERMIT? (IE: Wetland Buffers, Full Resubmission, etc.)	IS FORMAL CLOSEOUT REQ Y/N	ACTUAL CLOSEOUT DATE	SIGNIFICANT CLOSEOUT REQUIREMENTS (IE - file 2 yr maintenance bond, 5 year wetland monitoring, file as bulks & close out form, etc.)
PSP	City of St Cloud	19-85.06	19-85.06	PNB			Subdivision PSP	Approved	21-Oct-19	14-Jan-21					
Construction Plans	City of St Cloud		SUB20-00012	PNB			Construction Plans	Approved	28-Aug-20	25-Jan-21					
FDEP Water	FDEP		0076597-509-DSGP	Lennar			General Permit for Construction of Water Main Extensions	Approved		16-Apr-21	15-Apr-26				
FDEP Wastewater	FDEP		0354122-012-DWC/CG	Lennar			Construct a domestic wastewater collection/transmission system	Approved	15-Apr-21	23-Apr-21	22-Apr-26				
Construction Plans SDP	Osceola County		SDP21-0111	Lennar			ROW Improvements	Approved		19-Oct-21	19-Oct-24				
Environmental Resource Permit (ERP) Major Modification	SFWMD	211026-31969	49-106365-P	Lennar			Conceptual/Construction of a Stormwater Management System - South Basin Modification	Approved		12-Jan-22	12-Jan-27				

# Attachments

## ATTACHMENT A

### Tohoqua Phase 3 Legal Description

A portion of Lots 7 and 8, Block 23; A portion of Lots 1 through 8, inclusive, 14 and 15, Block 25; along with portions of the platted right-of-way per *THE FLORIDA DRAINED LAND COMPANY'S SUBDIVISION NO. 1*, according to the plat thereof, as recorded in Plat Book "B", Pages 65 and 66, Public Records of Osceola County, Florida;

### TOGETHER WITH:

Lot 1, a portion of Lots 2, 3, 33 and 34, and Lots 35 and 36, Block 32; Lots 1 through 4, inclusive, a portion of Lots 5 through 11, inclusive, a portion of Lots 25 and 26, and Lots 27 through 36, Block 37; Lots 1 through 10, inclusive, a portion of Lots 11, 12, 13, 14, 26, 27, 28 and 29, Lots 30 through 36, inclusive, Block 48; A portion of Lots 1 through 6, inclusive, Block 53; along with portions of the platted right-of-ways per *TOLIGA MANOR - UNIT C*, according to the plat thereof, as recorded in Plat Book 1, Page 193, Public Records of Osceola County, Florida.

All lying in Sections 5 and 6, Township 26 South, Range 30 East, Osceola County, Florida and being more fully described as follows:

**BEGIN** at the intersection of the northerly right-of-way line of Cross Prairie Parkway (Tohoqua Parkway) as described and recorded in Official Records Book 4010, Page 2871, Public Records of Osceola County, Florida with the easterly right-of-way line of Macy Island Road as shown in the Road Map Book 1, Page 82, Public Records of Osceola County, Florida; thence run N 02°49'51" W, along said easterly right-of-way line, a distance of 384.98 feet to a point on the south line of the North 710.00 feet of said Lots 6, 7 and 8, Block 25, and a westerly extension thereof; thence run S 89°45'36" E, along said south line, a distance of 1,096.16 feet to a point on the southerly line of a Conservation Easement as recorded in Official Records Book 5103, Page 107, Public Records of Osceola County, Florida; thence run easterly along said southerly line, the following courses and distances: thence run S 06°50'19" E, a distance of 32.64 feet; thence run N 83°35'20" E, a distance of 73.18 feet; thence run N 72°49'14" E, a distance of 36.61 feet; thence run S 86°07'59" E, a distance of 29.20 feet; thence run S 53°24'30" E, a distance of 28.83 feet; thence run S 58°35'21" W, a distance of 45.83 feet; thence run S 38°25'48" E, a distance of 54.65 feet; thence run S 62°01'41" E, a distance of 48.13 feet; thence run N 78°10'30" E, a distance of 27.92 feet; thence run S 16°54'39" E, a distance of 35.75 feet; thence run S 51°43'49" E, a distance of 50.64 feet; thence run S 65°16'10" E, a distance of 27.45 feet; thence run N 58°43'09" E, a distance of 57.44 feet; thence run S 82°22'13" E, a distance of 150.30 feet; thence run S 64°47'58" E, a distance of 99.17 feet; thence run S 86°15'25" E, a distance of 111.50 feet; thence run N 79°56'48" E, a distance of 109.59 feet; thence run N 84°24'47" E, a distance of 115.23 feet; thence run N 67°56'27" E, a distance of 143.52 feet; thence run N 63°04'01" E, a distance of 130.76 feet; thence run N 67°01'07" E, a distance of 110.56 feet; thence run N 66°57'23"

E, a distance of 62.35 feet; thence run N 59°05'09" E, a distance of 224.72 feet to a point on the westerly line of Tract C, *TOHOQUA - PHASE 1*, according to the plat thereof, as recorded in Plat Book 26, Pages 173 through 181, Public Records of Osceola County, Florida; thence run southerly along the westerly line of said Tract C, the following courses and distances: run S 19°43'34" E, a distance of 13.20 feet to a point of curvature of a curve, concave northeasterly, having a radius of 50.00 feet and a central angle of 70°16'26"; thence run southeasterly, along the arc of said curve, a distance of 61.33 feet to the point of tangency thereof; thence run N 90°00'00" E, a distance of 12.45 feet to a point of curvature of a curve, concave southwesterly, having a radius of 30.00 feet and a central angle of 45°00'00"; thence run southeasterly, along the arc of said curve, a distance of 23.56 feet to the point of tangency thereof; thence run S 45°00'00" E, a distance of 43.62 feet to a point of curvature of a curve, concave southwesterly, having a radius of 30.00 feet and a central angle of 45°00'00"; thence run southeasterly, along the arc of said curve, a distance of 23.56 feet to the point of tangency thereof; thence run S 00°00'00" E, a distance of 181.74 feet to a point of curvature of a curve, concave westerly, having a radius of 555.00 feet and a central angle of 15°30'22"; thence run southerly, along the arc of said curve, a distance of 150.20 feet to a point of reverse curvature of a curve, having a radius of 50.00 feet and a central angle of 99°38'23"; thence run southeasterly along the arc of said curve, a distance of 86.95 feet to a point of reverse curvature of a curve, having a radius of 181.00 feet and a central angle of 77°45'37"; thence run southeasterly along the arc of said curve, a distance of 245.65 feet to the point of tangency thereof; thence run S 06°22'24" E, a distance of 160.06 feet to a point of curvature of a curve, concave northeasterly, having a radius of 50.00 feet and a central angle of 40°36'03"; thence run southeasterly, along the arc of said curve, a distance of 35.43 feet to the intersection with a curve, concave southwesterly, having a radius of 553.00 feet; thence, on a chord bearing of S 15°35'48" E and a chord distance of 48.08 feet, run southerly along the arc of said curve, a distance of 48.10 feet, through a central angle of 04°59'00" to a point on a non-radial line; said point lying on the aforesaid northerly right-of-way line of Cross Prairie Parkway; thence, departing the westerly line of said Tract C, run westerly along the northerly right-of-way line of said Cross Prairie Parkway, the following five (5) courses and distances: run S 83°37'36" W, a distance of 336.95 feet to a point of curvature of a curve, concave northerly, having a radius of 1,090.00 feet and a central angle of 36°22'21"; thence run westerly, along the arc of said curve, a distance of 691.95 feet to the point of tangency thereof; thence run N 60°00'03" W, a distance of 271.18 feet to a point of curvature of a curve, concave southerly, having a radius of 1,380.00 feet and a central angle of 29°59'57"; thence run westerly, along the arc of said curve, a distance of 722.54 feet to the point of tangency thereof; thence run N 90°00'00" W, a distance of 1,033.64 feet to the **POINT OF BEGINNING**.

Containing 31.26 acres, more or less.



## ATTACHMENT B

### Tohoqua Phase 6 Legal Description

A portion of Lots 5, 6 and 7, Block 31, FLORIDA DRAINED LAND COMPANY'S SUBDIVISION No. 1, as recorded in Plat Book B, Pages 65 and 66 of the Public Records of Osceola County, Florida;

#### TOGETHER WITH:

A portion of Lots 1, 2, 35 and 36, Block 30; Lots 1 and 36 and a portion of Lots 2, 3, 34 and 35, Block 39; Lots 1, 2, 34, 35 and 36 and a portion of Lots 3, 4 and 33, Block 46; Lots 1, 2, 3, 34, 35 and 36 and a portion of Lots 4, 32 and 33, Block 55; Lots 1, 2, 3, 34, 35 and 36 and a portion of Lots 4, 5 and 33, Block 62; Lots 1, 2, 3, 4, 33, 34, 35 and 36 and a portion of Lots 5 and 32, Block 71; along with portions of the platted unimproved Right of Ways per TOLIGA MANOR – UNIT B, as recorded in Plat Book 1, Page 139 of the Public Records of Osceola County, Florida;

#### TOGETHER WITH:

A portion of Lots 18 and 19, Block 31; A portion of Lots 18 and 19, Block 38; Lots 17, 18, 19 and 20 and a portion of Lots 16 and 21, Block 47; Lots 18 and 19 and a portion of Lots 16, 17 and 20, Block 54; Lot 18 and a portion of Lots 17, 19 and 20, Block 63; A portion of Lots 18 and 19, Block 70; along with portions of the platted unimproved Right of Ways per TOLIGA MANOR – UNIT C, as recorded in Plat Book 1, Page 193 of the Public Records of Osceola County, Florida;

All of the above lying within Section 5, Township 26 South, Range 30 East, being more particularly described as follows:

BEGIN at the Southeast corner of BLOWING BREEZE AVENUE as shown on the plat of TOHOQUA – PHASE 1B, as recorded in Plat Book 27, Pages 70 through 74 of the Public Records of Osceola County, Florida; thence along the East line of said TOHOQUA – PHASE 1B and the East line of TOHOQUA – PHASE 1, as recorded in Plat Book 26, Pages 173 through 181 of the Public Records of Osceola County, Florida, the following eleven (11) courses: run N20°20'00"E, a distance of 54.00 feet to a point on a Non-Tangent curve, concave to the North, having a Radius of 7,173.00 feet and a Central Angle of 00°03'07"; thence run Westerly along the arc of said curve, a distance of 6.52 feet (Chord Bearing = N69°38'26"W, Chord = 6.52 feet) to a point on a Non-Tangent curve, concave to the East, having a Radius of 1,980.00 feet and a Central Angle of 03°14'41"; thence run Northerly along the arc of said curve, a distance of 112.13 feet (Chord Bearing = N20°56'58"E, Chord = 112.12 feet) to the Point of Tangency; thence run N22°34'18"E, a distance of 1,095.34 feet to the Point of Curvature of a curve concave

to the Southeast, having a Radius of 440.00 feet and a Central Angle of  $05^{\circ}44'16''$ ; thence run Northeasterly along the arc of said curve, a distance of 44.06 feet (Chord Bearing =  $N25^{\circ}26'26''E$ , Chord = 44.04 feet) to the Point of Tangency; thence run  $N28^{\circ}18'34''E$ , a distance of 15.21 feet to the Point of Curvature of a curve concave to the South, having a Radius of 25.00 feet and a Central Angle of  $84^{\circ}10'44''$ ; thence run Easterly along the arc of said curve, a distance of 36.73 feet (Chord Bearing =  $N70^{\circ}23'57''E$ , Chord = 33.51 feet) to the Point of Tangency; thence run  $S67^{\circ}30'41''E$ , a distance of 99.25 feet to a point on a Non-Tangent curve, concave to the Southeast, having a Radius of 3,020.00 feet and a Central Angle of  $01^{\circ}36'58''$ ; thence run Northeasterly along the arc of said curve, a distance of 85.18 feet (Chord Bearing =  $N27^{\circ}30'06''E$ , Chord = 85.17 feet) to the Point of Tangency; thence run  $N28^{\circ}18'34''E$ , a distance of 320.47 feet to the Point of Curvature of a curve concave to the West, having a Radius of 25.00 feet and a Central Angle of  $92^{\circ}31'12''$ ; thence run Northerly along the arc of said curve, a distance of 40.37 feet (Chord Bearing =  $N17^{\circ}57'01''W$ , Chord = 36.12 feet) to a point on a Non-Tangent curve, concave to the Southwest, having a Radius of 1,090.00 feet and a Central Angle of  $01^{\circ}29'31''$ ; thence run Southeasterly along the arc of said curve, a distance of 28.38 feet (Chord Bearing =  $S63^{\circ}27'52''E$ , Chord = 28.38 feet) to a Point of Compound Curve, concave to the Southwest, having a Radius of 6,940.00 feet and a Central Angle of  $01^{\circ}08'13''$ ; thence run Southeasterly along the arc of said curve, a distance of 137.72 feet (Chord Bearing =  $S62^{\circ}09'00''E$ , Chord = 137.72 feet) to a point on a Non-Tangent curve, concave to the South, having a Radius of 25.00 feet and a Central Angle of  $99^{\circ}44'50''$ ; thence run Westerly along the arc of said curve, a distance of 43.52 feet (Chord Bearing =  $S68^{\circ}32'42''W$ , Chord = 38.23 feet) to the Point of Tangency; thence run  $S18^{\circ}40'17''W$ , a distance of 574.40 feet to the Point of Curvature of a curve concave to the West, having a Radius of 3,020.00 feet and a Central Angle of  $03^{\circ}54'01''$ ; thence run Southerly along the arc of said curve, a distance of 205.59 feet (Chord Bearing =  $S20^{\circ}37'18''W$ , Chord = 205.55 feet) to the Point of Tangency; thence run  $S22^{\circ}34'18''W$ , a distance of 312.83 feet to a point on the North line of TOHOQUA – PHASE 4A, as recorded in Plat Book 30, Pages 124 through 129 of the Public Records of Osceola County, Florida; thence along the North and West boundary of said TOHOQUA – PHASE 4A the following three (3) courses: run  $N67^{\circ}25'42''W$ , a distance of 38.00 feet; thence run  $S22^{\circ}34'18''W$ , a distance of 605.51 feet to the Point of Curvature of a curve concave to the Northwest, having a Radius of 1,222.00 feet and a Central Angle of  $01^{\circ}38'36''$ ; thence run Southwesterly along the arc of said curve, a distance of 35.05 feet (Chord Bearing =  $S23^{\circ}23'36''W$ , Chord = 35.05 feet) to the Southwest corner of said TOHOQUA – PHASE 4A; thence continue Southwesterly along said curve through a central angle of  $08^{\circ}41'35''$ , a distance of 185.41 feet to a Point of Reverse Curve, concave to the Southeast, having a Radius of

5,272.00 feet and a Central Angle of  $05^{\circ}33'35''$ ; thence run Southwesterly along the arc of said curve, a distance of 511.58 feet (Chord Bearing =  $S30^{\circ}07'42''W$ , Chord = 511.38 feet); thence run  $N62^{\circ}37'46''W$ , a distance of 72.07 feet to a point on a Non-Tangent curve, concave to the Southeast, having a Radius of 9,039.75 feet and a Central Angle of  $01^{\circ}11'38''$ ; thence run Northeasterly along the arc of said curve, a distance of 188.36 feet (Chord Bearing =  $N27^{\circ}12'43''E$ , Chord = 188.36 feet) to a point on a Non-Tangent curve, concave to the Northwest, having a Radius of 2,041.80 feet and a Central Angle of  $00^{\circ}37'58''$ ; thence run Northeasterly along the arc of said curve, a distance of 22.55 feet (Chord Bearing =  $N27^{\circ}26'02''E$ , Chord = 22.55 feet); thence run  $N63^{\circ}19'22''W$ , a distance of 140.00 feet to a point on a Non-Tangent curve, concave to the West, having a Radius of 1,677.00 feet and a Central Angle of  $12^{\circ}19'07''$ ; thence run Northerly along the arc of said curve, a distance of 360.56 feet (Chord Bearing =  $N20^{\circ}58'26''E$ , Chord = 359.86 feet) to a Point of Reverse Curve, concave to the East, having a Radius of 2,000.00 feet and a Central Angle of  $02^{\circ}58'34''$ ; thence run Northerly along the arc of said curve, a distance of 103.88 feet (Chord Bearing =  $N16^{\circ}18'09''E$ , Chord = 103.87 feet) to a point on a Non-Tangent curve, concave to the North, having a Radius of 7,227.00 feet and a Central Angle of  $00^{\circ}11'49''$ ; thence run Easterly along the arc of said curve, a distance of 24.85 feet (Chord Bearing =  $S69^{\circ}34'08''E$ , Chord = 24.85 feet) to the POINT OF BEGINNING.

Containing 13.99 acres, more or less.

**EXHIBIT “B”**  
**ASSESSMENT METHODOLOGY**

[ATTACHED BELOW]

**TOHOQUA COMMUNITY DEVELOPMENT DISTRICT**  
**SERIES 2022**  
**SUPPLEMENTAL ASSESSMENT METHODOLOGY**  
**FOR**  
**ASSESSMENT AREA FIVE**  
**(PHASE 3/6 PROJECT)**

**Date: October 14, 2022**

**Prepared by**

**Governmental Management Services – Central Florida, LLC**  
**219 E. Livingston St.**  
**Orlando, FL 32801**



## Table of Contents

1.0 Introduction.....	3
1.1 Purpose.....	3
1.2 Background.....	3
1.3 Special Benefits and General Benefits .....	4
1.4 Requirements of a Valid Assessment Methodology .....	5
1.5 Special Benefits Exceed the Costs Allocated .....	5
2.0 Assessment Methodology .....	5
2.1 Overview .....	5
2.2 Allocation of Debt.....	6
2.3 Allocation of Benefit .....	6
2.4 Lienability Test: Special and Peculiar Benefit to the Property .....	7
2.5 Lienability Test: Reasonable and Fair Apportionment of the Duty to Pay Non-Ad Valorem Assessments .....	7
3.0 True-Up Mechanism.....	8
4.0 Assessment Roll.....	9
5.0 Appendix .....	10
Table 1: Development Program .....	10
Table 2: Capital Improvement Cost Estimates.....	11
Table 3: Bond Sizing.....	12
Table 4: Allocation of Improvement Costs .....	13
Table 5: Allocation of Total Par Debt to Each Product Type.....	14
Table 6: Par Debt and Annual Assessments .....	15
Table 7: Preliminary Assessment Roll .....	16

**GMS-CF, LLC does not represent the Tohoqua Community Development District as a Municipal Advisor or Securities Broker nor is GMS-CF, LLC registered to provide such services as described in Section 15B of the Securities and Exchange Act of 1934, as amended. Similarly, GMS-CF, LLC does not provide the Tohoqua Community Development District with financial advisory services or offer investment advice in any form.**

## **1.0 Introduction**

The Tohoqua Community Development District (the “District”) is a local unit of special-purpose government organized and existing under Chapter 190, Florida Statutes as amended. The District will issue on November 4, 2022, \$2,120,000 of tax exempt bonds (the “Series 2022 Bonds” or “Bonds”) for the purpose of financing infrastructure improvements within Phase 3 and Phase 6 of the Tohoqua development in an assessment area within the District referred to as Assessment Area Five or Phase 3/6. The infrastructure improvements to be financed are cumulatively referred to as the Phase 3/6 Project and are more specifically described in the Fifth Supplemental Engineer’s Report for Phase 3 & 6 (Phase 3 & 6 Project) dated September 20, 2022, prepared by Poulos and Bennet, Inc., as may be amended and supplemented from time to time (the “Engineer’s Report”). The District anticipates the construction of infrastructure improvements that benefit property owners within Assessment Area Five of the District.

### **1.1 Purpose**

This Supplemental Assessment Methodology for Assessment Area Five (the “Assessment Report”) provides for an assessment methodology that allocates the debt to be incurred by the District to benefiting properties within Assessment Area Five within the District. This Assessment Report allocates the debt to properties based on the special benefits each receives from the Phase 3/6 Project. This Assessment Report is designed to conform to the requirements of Chapters 190 and 170, Florida Statutes with respect to special assessments and is consistent with our understanding of case law on this subject.

The District has imposed non-ad valorem special assessments on the benefited lands within Assessment Area Five within the District based on this Assessment Report. It is anticipated that all of the proposed non-ad valorem special assessments will be collected through the Uniform Method of Collection described in Chapter 197.3632, Florida Statutes or any other legal means available to the District. It is not the intent of this Assessment Report to address any other assessments, if applicable, that may be levied by the District, a homeowner’s association, or any other unit of government, or any homeowners or condominium association.

### **1.2 Background**

The District currently comprises approximately 784 acres in Osceola County, Florida. Assessment Area Five comprises 45 developable acres within the District. The development program for Assessment Area Five of the District currently envisions construction of approximately 216 residential units. The proposed development program for Assessment Area Five is depicted in Table 1. It is recognized that such land use plan may change, and this Assessment Report will be modified or supplemented accordingly.

The improvements contemplated by the District in the Phase 3/6 Project will provide facilities that benefit the Phase 3/6 property within the District. Specifically, the District will construct and/or acquire certain excavation & grading, stormwater system, potable

water distribution system, sanitary sewer system, reclaimed water distribution system, landscape & hardscape. The acquisition and construction costs, including professional fees, inspection, survey fees, testing fees and contingency are summarized in Table 2.

The assessment methodology is a four-step process.

1. The District Engineer must first determine the public infrastructure improvements that may be provided by the District and the costs to implement the Phase 3/6 Project.
2. The District Engineer determines the assessable acres that benefit from the District's Phase 3/6 Project.
3. Based upon a report from the District Engineer, a calculation is made to determine the funding amounts necessary to acquire and/or construct the Phase 3/6 Project.
4. Based upon a report from the District Engineer, this amount is initially divided equally among the benefited properties on a prorated assessable acreage basis. Ultimately, as land is platted, this amount will be assigned to each of the benefited properties based on the equivalent residential unit ("ERU") for each of the platted units.

### **1.3 Special Benefits and General Benefits**

Improvements undertaken by the District create special and peculiar benefits to the assessable property within the Assessment Area Five within the District, different in kind and degree than general benefits provided to the community as a whole.

However, as discussed within this Assessment Report, these general benefits are incidental in nature and are readily distinguishable from the special and peculiar benefits, which accrue to property within Assessment Area Five within the District. The implementation of the Phase 3/6 Project enables properties within the boundaries of Assessment Area Five within the District to be developed. Without the District's Phase 3/6 Project, there would be no infrastructure to support development of land within Assessment Area Five within the District. Without these improvements, development of the property within Assessment Area Five of the District would be prohibited by law.

There is no doubt that the general public and property owners outside of Assessment Area Five within the District will benefit from the provision of the Phase 3/6 Project. However, these benefits will be incidental for the purpose of the Phase 3/6 Project, which is designed solely to meet the needs of property within Assessment Area Five within the District. Properties outside of Assessment Area Five within the District boundaries do not depend upon the District's Phase 3/6 Project. The property owners within Assessment Area Five within the District are therefore receiving special benefits not received by those outside Assessment Area Five and outside the District's boundaries.



## **1.4 Requirements of a Valid Assessment Methodology**

There are two requirements under Florida law for a valid special assessment:

- 1) The properties must receive a special benefit from the improvements being paid for.
- 2) The special assessments must be fairly and reasonably allocated to the properties being assessed based on the special benefit such properties receive.

Florida law provides for a wide application of special assessments that meet these two characteristics of special assessments.

## **1.5 Special Benefits Exceed the Costs Allocated**

The special benefits provided to the property owners within the District will be greater than the costs associated with providing these benefits. The District Engineer estimates that the District's Phase 3/6 Project that is necessary to support full development of Assessment Area Five will cost approximately \$4,510,989.10. However, the District is only financing a portion of the Phase 3/6 Project with the Series 2022 Bonds. The balance of the Phase 3/6 Project is intended to be funded with Developer Contributions. The District's Underwriter has determined that financing costs required to fund a portion of the Phase 3/6 Project costs, pay costs of issuance of the Bonds, Underwriter's discount, the funding of a debt service reserve account and capitalized interest will be \$2,120,000. Without the Phase 3/6 Project, the property within Assessment Area Five of the District would not be able to be developed and occupied by future residents of the community.

## **2.0 Assessment Methodology**

### **2.1 Overview**

The District plans to issue approximately \$2,120,000 in Bonds to fund a portion of the District's Phase 3/6 Project, provide for capitalized interest, a debt service reserve account, Underwriter's discount and pay costs of issuance. It is the purpose of this Assessment Report to allocate the \$2,120,000 in debt to the properties within Assessment Area Five benefiting from the Phase 3/6 Project.

Table 1 identifies the land uses as identified by the Developer within Assessment Area Five of the District. The District has commissioned an Engineer's Report that includes estimated construction costs for the Phase 3/6 Project needed to support the development, which these construction costs are outlined in Table 2. The improvements needed to support the development are described in detail in the Engineer's Report and are estimated to cost \$4,510,989. Based on the estimated costs, the size of the bond issue under current market conditions needed to generate funds to pay for a portion of the Phase 3/6 Project and related costs was determined by the District's Underwriter to total

\$2,120,000. Any additional funds needed to complete the Phase 3/6 Project will be funded by developer contributions or future bond issues. Table 3 shows the breakdown of the bond sizing.

## **2.2 Allocation of Debt**

Allocation of District bond debt is a continuous process until the development plan is completed. A fair and reasonable methodology allocates the debt incurred by the District proportionately to the properties receiving the special benefits. The Phase 3/6 Project funded by the District's Series 2022 Bonds will benefit the platted Phase 3 & Phase 6 property. Once platting or the recording of a declaration of condominium of any portion of the District into individual lots or units ("Assigned Properties") is complete, the assessments will be levied to the Assigned Properties based on the benefits they receive, on a first platted, first assigned basis. The "Unassigned Properties" defined as property that has not been platted or subjected to a declaration of condominium, will be assessed on an equal per acre basis of all the remaining unassigned property within Assessment Area Five within the District. Eventually the development plan will be completed and the debt relating to the bonds will be allocated to the planned 216 residential units within Assessment Area Five within the District, which are the beneficiaries of the Phase 3/6 Project, as depicted in Table 5 and Table 6. If there are changes to development plan, a true up of the assessment will be calculated to determine if a debt reduction or true-up payment from the Developer is required. The process is outlined in Section 3.0.

In order for debt service assessment levels to be consistent with market conditions, developer contributions are recognized. This is reflected on Table 5. Based on the product type and number of units anticipated to absorb a certain amount of the Bond principal, it is estimated that the District will recognize a developer contribution equal to \$720,000 in eligible infrastructure.

Until all the land within Assessment Area Five of the District has been platted and sold, the assessments on the portion of the land that has not been platted and sold are not fixed and determinable. The reasons for this are (1) until the lands are platted, the number of developable acres within each tract against which the assessments are levied is not determined; (2) the lands are subject to re-plat, which may result in changes in development density and product type; and (3) until the lands are sold it is unclear of the timing of the absorptions. Only after the property has been platted and sold will the developable acreage be determined, the final plat be certain, the developable density known, the product types be confirmed, and the timing of the sales solidified.

The assignment of debt in this Assessment Report sets forth the process by which debt is apportioned. As mentioned herein, this Assessment Report will be supplemented from time to time.

## **2.3 Allocation of Benefit**

The Phase 3/6 Project consists of certain excavation & grading, stormwater system, potable water distribution system, sanitary sewer system, reclaimed water distribution system, landscape & hardscape, professional fees, inspection, survey & testing, and contingency. There are currently *three* product types within the planned development of Assessment Area Five. The single family 50' home has been set as the base unit and has been assigned one equivalent residential unit ("ERU") as represented in the Master Assessment Report. Table 4 shows the allocation of benefit to the particular land uses. It is important to note that the benefit derived from the Phase 3/6 Project on the particular units exceeds the cost that the units will be paying for such benefits.

## **2.4 Lienability Test: Special and Peculiar Benefit to the Property**

Construction and/or acquisition by the District of its proposed Phase 3/6 Project will provide several types of systems, facilities and services for its residents. These include construct and/or acquire certain bond eligible excavation & grading, stormwater system, potable water distribution system, sanitary sewer system, reclaimed water distribution system, landscape & hardscape, professional fees, inspection, survey & testing, and contingency. These improvements accrue in differing amounts and are somewhat dependent on the type of land use receiving the special benefits peculiar to those properties, which flow from the logical relationship of the improvements to the properties.

Once these determinations are made, they are reviewed in the light of the special benefits peculiar to the property, which flow to the properties as a result of their logical connection to the improvements in fact actually provided.

For the provision of the Phase 3/6 Project, the special and peculiar benefits are:

- 1) the added use of the property,
- 2) added enjoyment of the property, and
- 3) the probability of increased marketability and value of the property.

These special and peculiar benefits are real and ascertainable but are not yet capable of being calculated as to value with mathematical certainty. However, each is more valuable than either the cost of, or the actual non-ad valorem special assessment levied for the improvement or the debt as allocated.

## **2.5 Lienability Test: Reasonable and Fair Apportionment of the Duty to Pay Non-Ad Valorem Assessments**

A reasonable estimate of the proportion of special and peculiar benefits received from the Phase 3/6 Project public improvements described in the Engineer's Report is delineated in Table 5 (expressed as Allocation of Par Debt per Product Type).

The determination has been made that the duty to pay the non-ad valorem special assessments is fairly and reasonably apportioned because the special and peculiar benefits to the property derived from the acquisition and/or construction of the Phase 3/6 Project have been apportioned to the Assessment Area Five property within the District according to reasonable estimates of the special and peculiar benefits provided consistent with the land use categories.

Accordingly, no acre or parcel of property within Assessment Area Five within the boundaries of the District will have a lien for the payment of any non-ad valorem special assessment more than the determined special benefit peculiar to that property and therefore, the debt allocation will not be increased more than the debt allocation set forth in this Assessment Report.

In accordance with the benefit allocation suggested for the product types in Table 4, a total debt per unit and an annual assessment per unit have been calculated for each product type (Table 6). These amounts represent the preliminary anticipated per unit debt allocation assuming all anticipated units are built and sold as planned, and the entire proposed Phase 3/6 Project is constructed.

### **3.0 True Up Mechanism**

Although the District does not process plats, declaration of condominiums, site plans or revisions thereto for the developer, it does have an important role to play during the course of platting and site planning. Whenever a plat, declaration of condominium or site plan is recorded, the District must allocate a portion of its debt to the property according to this Assessment Report outlined herein. In addition, the District must also prevent any buildup of debt on Unassigned Properties. Otherwise, the land could be fully conveyed and/or platted without all of the debt being allocated. To preclude this, at the time Unassigned Properties become Assigned Properties, the District will determine the amount of anticipated assessment revenue that remains on the Unassigned Properties, taking into account the proposed plat, or site plan approval. If the total anticipated assessment revenue to be generated from the Assigned and Unassigned Properties is greater than or equal to the maximum annual debt service then no debt reduction or true-up payment is required. In the case that the revenue generated is less than the required amount then a debt reduction or true-up payment by the landowner in the amount necessary to reduce the par amount of the outstanding bonds plus accrued interest to a level that will be supported by the new net annual debt service assessments will be required.

### **4.0 Assessment Roll**

The District will initially distribute the lien to the platted Phase 3 & Phase 6 property within Assessment Area. If the land use plan changes, then the District will update Table 6 to reflect the changes as part of the foregoing true-up process. As a result, the assessment liens are neither fixed nor are they determinable with certainty on any acre of

land in Assessment Area Five of the District prior to the time final Assigned Properties become known. The current assessment roll for Assessment Area Five is attached as Table 7.

TABLE 1  
TOHOQUA COMMUNITY DEVELOPMENT DISTRICT  
DEVELOPMENT PROGRAM  
SUPPLEMENTAL ASSESSMENT METHODOLOGY FOR ASSESSMENT AREA FIVE

Land Use	Phase 3	Phase 6	Total Units	ERUs per Unit (1)	Total ERUs
Townhouse	61	61	122	0.60	73
Single Family - 32'	46	0	46	0.65	30
Single Family - 50'	48	0	48	1.00	48
Total Units	155	61	216		151

(1) Benefit is allocated on an ERU basis; based on density of planned development, with Single Family 50 = 1 ERU

\* Unit mix is subject to change based on marketing and other factors

TABLE 2  
 TOHOQUA COMMUNITY DEVELOPMENT DISTRICT  
 INFRASTRUCTURE COST ESTIMATES  
 SUPPLEMENTAL ASSESSMENT METHODOLOGY FOR ASSESSMENT AREA FIVE

Phase 3/6 Project Capital Improvement Plan ("CIP") (1)	Total Cost Estimate
Excavation & Grading	\$277,300
Stormwater System	\$1,301,203
Potable Water Distribution System	\$686,196
Sanitary Sewer System	\$773,765
Reclaimed Water Distribution System	\$305,808
Landscape & Hardscape	\$221,728
Professional Fees	\$356,600
Inspection, Survey, and Testing	\$178,300
Contingency	\$410,090
	\$4,510,989

(1) A detailed description of these improvements is provided in the Fifth Supplemental Engineer's Report dated September 20, 2022

Prepared by: Governmental Management Services - Central Florida, LLC

<p>TABLE 3</p> <p>TOHOQUA COMMUNITY DEVELOPMENT DISTRICT</p> <p>BOND SIZING</p> <p>SUPPLEMENTAL ASSESSMENT METHODOLOGY FOR ASSESSMENT AREA FIVE</p>
---

Description	
Construction Funds	\$1,706,936
Debt Service Reserve	\$75,475
Capitalized Interest	\$119,404
Underwriters Discount	\$42,400
Cost of Issuance	\$175,785
<b>Par Amount</b>	<b>\$2,120,000</b>

Bond Assumptions:

Average Coupon Rate	5.76%
Amortization	30 years
Capitalized Interest	Thru 11/1/2023
Debt Service Reserve	50% Max Annual
Underwriters Discount	2%

Prepared by: Governmental Management Services - Central Florida, LLC



TABLE 4  
 TOHOQUA COMMUNITY DEVELOPMENT DISTRICT  
 ALLOCATION OF IMPROVEMENT COSTS  
 SUPPLEMENTAL ASSESSMENT METHODOLOGY FOR ASSESSMENT AREA FIVE

Land Use	No. of Units *	ERU Factor	Total ERUs	% of Total ERUs	Total Improvement Costs Per Product Type	Improvements Per Unit
Townhouse	122	0.60	73.20	48.44%	\$2,185,337	\$17,913
Single Family - 32'	46	0.65	29.90	19.79%	\$892,644	\$19,405
Single Family - 50'	48	1.00	48.00	31.77%	\$1,433,008	\$29,854
Totals	216		151	100.00%	\$4,510,989	

\* Unit mix is subject to change based on marketing and other factors

TABLE 5  
 TOHOQUA COMMUNITY DEVELOPMENT DISTRICT  
 ALLOCATION OF TOTAL PAR DEBT TO EACH PRODUCT TYPE  
 SUPPLEMENTAL ASSESSMENT METHODOLOGY FOR ASSESSMENT AREA FIVE

Land Use	No. of Units *	% of Total ERUs	Improvements Costs Per Product Type	Potential Allocation of Par Debt Per Product Type	Developer Contributions**	Allocation of Par Debt Per Product Type	Par Debt Per Unit
Townhouse	122	48.44%	\$2,185,337	\$1,375,831	(\$711,281)	\$664,549	\$5,447
Single Family - 32'	46	19.79%	\$892,644	\$561,985	(\$8,674)	\$553,312	\$12,029
Single Family - 50'	48	31.77%	\$1,433,008	\$902,184	(\$45)	\$902,139	\$18,795
Totals	216	100%	\$4,510,989	\$2,840,000	(\$720,000)	\$2,120,000	

\* Unit mix is subject to change based on marketing and other factors

\*\* In order for debt service assessment levels to be consistent, with the market conditions for Townhomes most impacted, developer contributions are recognized. Based on the product type and number of units anticipated to absorb the Bond Principal, it is estimated that the CDD will recognize a developer contribution equal to \$720,000 in eligible infrastructure.

Prepared by: Governmental Management Services - Central Florida, LLC

TABLE 6  
TOHOQUA COMMUNITY DEVELOPMENT DISTRICT  
PAR DEBT AND ANNUAL ASSESSMENTS FOR EACH PRODUCT TYPE  
SUPPLEMENTAL ASSESSMENT METHODOLOGY FOR ASSESSMENT AREA FIVE

Land Use	No. of Units *	Allocation of Par Debt Per Product Type	Total Par Debt Per Unit	Maximum Annual Debt Service	Net Annual Debt Assessment Per Unit	Gross Annual Debt Assessment Per Unit (1)
Townhouse	122	\$664,549	\$5,447	\$47,318	\$387.85	\$412.61
Single Family - 32'	46	\$553,312	\$12,029	\$39,397	\$856.46	\$911.13
Single Family - 50'	48	\$902,139	\$18,795	\$64,235	\$1,338.23	\$1,423.64
Totals	216	\$2,120,000		\$150,950		

(1) This amount includes collection fees and early payment discounts when collected on the Osceola County Tax Bill

\* Unit mix is subject to change based on marketing and other factors

TABLE 7  
TOHOQUA COMMUNITY DEVELOPMENT DISTRICT  
PRELIMINARY ASSESSMENT ROLL  
SUPPLEMENTAL ASSESSMENT METHODOLOGY FOR ASSESSMENT AREA FIVE

**Phase 6**

Owner	Property	Units	Type	Total Par Debt Allocated	Net Annual Debt Assessment Allocation	Gross Annual Debt Assessment Allocation (1)
LENNAR HOMES LLC	05-26-30-5346-0001-0010	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0020	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0030	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0040	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0050	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0060	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0070	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0080	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0090	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0100	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0110	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0120	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0130	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0140	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0150	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0160	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0170	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0180	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0190	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0200	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0210	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0220	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0230	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0240	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0250	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0260	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0270	1	TH	\$5,447.13	\$387.85	\$412.61

Owner	Property	Units	Type	Total Par Debt	Net Annual Debt	Gross Annual
				Allocated	Assessment Allocation	Debt Assessment Allocation (1)
LENNAR HOMES LLC	05-26-30-5346-0001-0280	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0290	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0300	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0310	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0320	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0330	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0340	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0350	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0360	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0370	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0380	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0390	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0400	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0410	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0420	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0430	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0440	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0450	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0460	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0470	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0480	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0490	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0500	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0510	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0520	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0530	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0540	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0550	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0560	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0570	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0580	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0590	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	05-26-30-5346-0001-0600	1	TH	\$5,447.13	\$387.85	\$412.61

Owner	Property	Units	Type	Total Par Debt Allocated	Net Annual Debt Assessment Allocation	Gross Annual Debt Assessment Allocation (1)
LENNAR HOMES LLC	05-26-30-5346-0001-0610	1	TH	\$5,447.13	\$387.85	\$412.61
Total Phase 6		61		\$332,275	\$23,658.89	\$25,169.04

**Phase 3**

LENNAR HOMES LLC	06-26-30-5348-0001-0010	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-0020	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-0030	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-0040	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-0050	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-0060	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-0070	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-0080	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-0090	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-0100	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-0110	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-0120	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-0130	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-0140	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-0150	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-0160	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-0170	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-0180	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-0190	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-0200	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-0210	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-0220	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-0230	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-0240	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-0250	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-0260	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-0270	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-0280	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-0290	1	TH	\$5,447.13	\$387.85	\$412.61

Owner	Property	Units	Type	Total Par Debt	Net Annual Debt	Gross Annual
				Allocated	Assessment Allocation	Debt Assessment Allocation (1)
LENNAR HOMES LLC	06-26-30-5348-0001-0300	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-0310	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-0320	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-0330	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-0340	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-0350	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-0360	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-0370	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-0380	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-0390	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-0400	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-0410	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-0420	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-0430	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-0440	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-0450	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-0460	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-0470	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-0480	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-0490	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-0500	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-0510	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-0520	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-0530	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-0540	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-0550	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-0560	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-0570	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-0580	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-0590	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-0600	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-0610	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-0620	1	50'	\$18,794.56	\$1,338.23	\$1,423.64

Owner	Property	Units	Type	Total Par Debt	Net Annual Debt	Gross Annual
				Allocated	Assessment Allocation	Debt Assessment Allocation (1)
LENNAR HOMES LLC	06-26-30-5348-0001-0630	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-0640	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-0650	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-0660	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-0670	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-0680	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-0690	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-0700	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-0710	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-0720	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-0730	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-0740	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-0750	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-0760	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-0770	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-0780	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-0790	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-0800	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-0810	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-0820	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-0830	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-0840	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-0850	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-0860	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-0870	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-0880	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-0890	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-0900	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-0910	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-0920	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-0930	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-0940	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-0950	1	TH	\$5,447.13	\$387.85	\$412.61



Owner	Property	Units	Type	Total Par Debt	Net Annual Debt	Gross Annual
				Allocated	Assessment Allocation	Debt Assessment Allocation (1)
LENNAR HOMES LLC	06-26-30-5348-0001-0960	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-0970	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-0980	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-0990	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-1000	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-1010	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-1020	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-1030	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-1040	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-1050	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-1060	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-1070	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-1080	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-1090	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-1100	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-1110	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-1120	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-1130	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-1140	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-1150	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-1160	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-1170	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-1180	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-1190	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-1200	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-1210	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-1220	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-1230	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-1240	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-1250	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-1260	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-1270	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-1280	1	TH	\$5,447.13	\$387.85	\$412.61

Owner	Property	Units	Type	Total Par Debt	Net Annual Debt	Gross Annual
				Allocated	Assessment Allocation	Debt Assessment Allocation (1)
LENNAR HOMES LLC	06-26-30-5348-0001-1290	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-1300	1	TH	\$5,447.13	\$387.85	\$412.61
LENNAR HOMES LLC	06-26-30-5348-0001-1310	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-1320	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-1330	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-1340	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-1350	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-1360	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-1370	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-1380	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-1390	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-1400	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-1410	1	32'	\$12,028.52	\$856.46	\$911.13
LENNAR HOMES LLC	06-26-30-5348-0001-1420	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-1430	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-1440	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-1450	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-1460	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-1470	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-1480	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-1490	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-1500	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-1510	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-1520	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-1530	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-1540	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
LENNAR HOMES LLC	06-26-30-5348-0001-1550	1	50'	\$18,794.56	\$1,338.23	\$1,423.64
Total Phase 3		155		\$1,787,725.37	\$127,291.11	\$135,416.07
Combined Total		216		\$2,120,000.00	\$150,950.00	\$160,585.11

(1) This amount includes 6% to cover collection fees and early payment discounts when collected utilizing the uniform method.

\* - See Metes and Bounds, attached as Exhibit A

Owner	Property	Units	Type	Total Par Debt Allocated	Net Annual Debt Assessment Allocation	Gross Annual Debt Assessment Allocation (1)
-------	----------	-------	------	-----------------------------	---	---

Annual Assessment Periods	30
Average Coupon Rate (%)	5.76%
Maximum Annual Debt Service	\$150,950

Prepared by: Governmental Management Services - Central Florida, LLC

## SECTION V



## **CLEANING MAINTENANCE AGREEMENT**

This agreement executed this 2<sup>nd</sup> day of November 2022 By Tohoqua CDD and WESTWOOD INTERIOR CLEANING INC., contractor shall include:

**TERM:** The term of the agreement shall commence on **November 6, 2022** and shall continue in full force and effect until October 12, 2023. Payment is due within 30 days of receipt of each statement from WESTWOOD INTERIOR CLEANING INC. Billing is to be monthly, as per determined by BARRY NEAL FLOOR & HOME, billing procedure, and is in arrears.

**RENEWAL:** This agreement shall automatically renew at the end of the above term unless written notice is received by either party 30 days prior to the ending date. This agreement may be terminated by either party with 30 days written notice.

### **MAINTAINING THE FLOORS:**

1. **VACUUMING:** All carpeted areas will be vacuumed. All tile, hardwood and vinyl floors will also be vacuumed to eliminate dirt or dust. Vacuuming of the carpeted areas will be done last, and vacuuming is done backwards so that no vacuum tracks or footprints are left on the carpet.
2. **MOPPING:** All tile, hardwood and vinyl floors will be mopped. The mop system used by WESTWOOD INTERIOR CLEANING INC. is safe for all floors because it uses a smaller amount of water. **\*\*Special cleaner for Wood floor will be provided by Barry Neal\*\***
3. **EXTRAS:** Any extras, such as waxing floors, carpet shampooing, and carpet spot removal; will be billed as additional services by WESTWOOD INTERIOR CLEANING INC. when requested.

### **MAINTAINING THE WINDOWS:**

1. **CLEANING:** All interior windows are to be the cleaned as needed to maintain a neat and clean appearance. All entry and exit glass doors will be cleaned each and every service. All (hardscape) exterior windows will be cleaned every week.

## BASIC MAINTENANCE:

1. DUSTING: All surfaces will be dusted. All wood surfaces will be dusted and polished to maintain a “new” appearance. All glass surfaces will be dusted and cleaned with Windex, or equivalent, to a streak-free shine. All lamps, knick-knacks, pictures and decorations will also be dusted as necessary to keep them dust free. Office desks will be cleaned and dusted when work papers are either off the desk or piled neatly as to not lose or disrupt work papers.
2. KITCHENS: All countertops and surfaces will be wiped down to maintain a clean appearance. All appliances will be kept in a clean and “new” appearance. Cleaning of the inside of the Microwave oven is included. All sinks will be wiped down and all chrome and brass will be polished.
3. BATHROOMS: All countertops and surfaces will be wiped down to maintain a clean appearance. The toilets will be kept clean, spotless and germ free. All sinks will be wiped down and all chrome and brass will be polished. Any mirrors will be cleaned and kept streak-free. Showers and saunas will be cleaned each service to keep a sanitary condition and to keep from hard water and soap scum buildup.
4. FURNITURE: Interior furniture will be vacuumed as needed to maintain a “new” appearance. Upon completion of cleaning, all chairs will be placed neatly around desks and tables.
5. GYM AND POOL DECK: All surfaces will be wiped down, Pool furniture will be wiped and rearranged, Will remove all trash from clubhouse and pool area and new bags will be provided and replaced. Trash not in basket will not be removed unless clearly marked trash or in a predetermined location for trash. Trash to be placed in on-site dumpster.
6. MISCELLANEOUS: Windowsills and mini blinds will be kept dust free. Baseboards will be kept free from dust and dirt. Ceiling fans will be cleaned periodically to maintain a neat clean appearance. Westwood will communicate any problems with clubhouse or pool area to clubhouse staff.
7. WESTWOOD INTERIOR CLEANING INC also honors the following guarantee:
  - a. Should a problem occur, WESTWOOD INTERIOR CLEANING INC will be out within 24 hours to correct the problem, GUARANTEED.
  - b. If you are not satisfied with a service provided by WESTWOOD INTERIOR CLEANING INC, and it is not corrected as stated above, you will not be billed for that service, GUARANTEED.

## MISCELLANEOUS:

1. EMPLOYEE APPEARANCE: All employees shall wear uniforms in order to present a neat appearance, and to identify them to residents and to security.

2. **HOURS:** WESTWOOD INTERIOR CLEANING INC will provide service after hours as to not disturb normal business activities. Services will be provided as requested on Saturday night and Sunday night.
3. **SECURITY:** WESTWOOD INTERIOR CLEANING INC utilizes a number system for all keys so that at no time are keys identified by anything other than a number. All keys are kept at our office behind a locked door until the day of service and the key is needed to access the unit.
4. **UNUSUAL OCCURRENCES:** In the event of unusual or unreasonable damage caused by vandalism, storms, fire, hurricane or acts of nature which are beyond the control of WESTWOOD INTERIOR CLEANING INC, the repair and replacement of any items will be performed or contracted by WESTWOOD INTERIOR CLEANING INC as an additional expense based on a written proposal.
5. **HOLIDAYS:** Any services scheduled on the following holidays will be billed at double the regular daily rate: Christmas Eve, Christmas Day, New Years Eve and Thanksgiving Day.
6. **INSURANCE:** WESTWOOD INTERIOR CLEANING INC maintains Worker's Compensation Insurance as statutorily required, Comprehensive General Liability Insurance with a combined single limit per occurrence of \$1,000,000 and Automobile Bodily Injury and Property Damage Liability insurance in an amount not less than \$1,000,000. We also are bonded for \$25,000.

COMPENSATION:

Tohoqua CDD agrees to pay WESTWOOD INTERIOR CLEANING INC. a fee of \$238 Dollars and NO/100 \$238.00 per clean for the CDD. Price is based on cleaning twice a week on Saturday and Sunday night. Saturday night clean to include all services including pool deck area. Sunday night clean only includes the gym and gym bathrooms.

\_\_\_\_\_  
Tohoqua CDD

\_\_\_\_\_  
Date

\_\_\_\_\_  
Westwood Interior Cleaning Inc.

\_\_\_\_\_  
Date

## SECTION VI



# SECTION C

# SECTION 1

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

Summary of Operating Checks

September 27, 2022 to October 21, 2022

Bank	Date	Check No.'s	Amount	
General Fund	10/7/22	588 - 594	\$	42,944.07
	10/11/22	595	\$	220.00
			<hr/>	
			\$	43,164.07
			<hr/>	
			\$	<b>43,164.07</b>

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
10/07/22	00002	7/31/22 239	202207 320-53800-47200		*	658.11	
			POOL REPAIRS - JULY 2022				
		9/01/22 237	202209 320-53800-12000		*	1,716.67	
			FIELD MNGMNT - SEP 22				
		9/01/22 237	202209 330-53800-48000		*	548.71	
			ACTIVITIES/EVENTS - SEP22				
		9/01/22 237	202209 320-53800-47800		*	448.67	
			MNTHLY MAINT - SEP 22				
		9/15/22 238	202209 300-15500-10000		*	10,000.00	
			ASSESSMENT CRTF - FY23				
GOVERNMENTAL MANAGEMENT SERVICES							13,372.16 000588
10/07/22	00028	9/01/22 3898	202210 330-53800-48900		*	5,100.00	
			INSTALL HOLIDAY DECOR				
LIGHTING PROS LLC							5,100.00 000589
10/07/22	00063	6/30/22 016459	202206 330-53800-48800		*	35.00	
			SECURITY MONITOR - JUN 22				
		7/31/22 016630	202207 330-53800-48800		*	35.00	
			SECURITY MONITOR - JUL 22				
		8/31/22 016791	202208 330-53800-48800		*	35.00	
			SECURITY MONITOR - AUG 22				
		9/30/22 016948	202209 330-53800-48800		*	35.00	
			SECURITY MONITOR - SEP 22				
MODERN SECURITY SYSTEM, LLC							140.00 000590
10/07/22	00024	10/01/22 8038	202210 320-53800-47200		*	1,735.00	
			POOL MAINTENANCE - OCT 22				
		10/01/22 8038	202210 320-53800-47200		*	350.00	
			HURRICANE POOL CLEAN UP				
ROBERTS POOL SRVC AND REPAIR INC							2,085.00 000591
10/07/22	00026	9/13/22 390592	202209 330-53800-53000		*	321.00	
			ROLLER AND TUBE ASSEMBLY				
SPIES POOL, LLC							321.00 000592
10/07/22	00033	10/03/22 ULS-3596	202210 320-53800-46200		*	4,323.00	
			TOH 1ST AMND PH2,3-OCT 22				
		10/03/22 ULS-3596	202210 320-53800-46200		*	5,943.33	
			LANDSCAPE PH1/POND-OCT 22				
		10/03/22 ULS-3597	202210 320-53800-46200		*	3,668.33	
			LANDSCAPE CROSS PRA-OCT 22				
		10/03/22 ULS-3597	202210 320-53800-46200		*	700.00	
			LANDSCAPE AMEN POND-OCT22				
		10/03/22 ULS-3597	202210 320-53800-46200		*	1,743.75	
			TOHOQUA AMENITY - OCT 22				

TQUA TOHOQUA CDD MBYINGTON

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		10/03/22	ULS-3597 202210 320-53800-46200 LANDSCPE AMEN POND-OCT 22		*	1,166.67	
		10/03/22	ULS-3597 202210 320-53800-46200 LNDSCP E CROSS PRA-OCT 22		*	3,885.00	
UNITED LAND SERVICES							21,430.08 000593
10/07/22	00039	9/22/22	23293202 202209 330-53800-49200 C-FOLD PAPER TOWEL 16 PK		*	355.84	
		9/26/22	23298235 202209 330-53800-49200 50L SLIM OPEN CAN		*	139.99	
W.B.MASON CO.INC							495.83 000594
10/11/22	00009	12/31/20	190843 202110 320-53800-46300 POND MAINT AMENITY-DEC 20		*	110.00	
		1/31/21	191539 202110 320-53800-46300 POND MAINT AMENITY-JAN 21		*	110.00	
APPLIED AQUATIC MANAGEMENT, INC.							220.00 000595
TOTAL FOR BANK A						43,164.07	
TOTAL FOR REGISTER						43,164.07	

## SECTION 2

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

***Unaudited Financial Reporting***  
***September 30, 2022***



# Table of Contents

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



**Tohoqua**  
**Community Development District**  
**Combined Balance Sheet**  
**September 30, 2022**

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
<b>Assets:</b>				
Cash	\$ 322,893	\$ -	\$ -	\$ 322,893
<u>Investments</u>				
<u>Series 2018</u>				
Reserve	\$ -	\$ 69,039	\$ -	\$ 69,039
Revenue	\$ -	\$ 68,453	\$ -	\$ 68,453
Construction	\$ -	\$ -	\$ 12,657	\$ 12,657
<u>Series 2021 Phase 2</u>				
Reserve	\$ -	\$ 72,381	\$ -	\$ 72,381
Revenue	\$ -	\$ 45,325	\$ -	\$ 45,325
Capital Interest	\$ -	\$ 49	\$ -	\$ 49
Construction	\$ -	\$ -	\$ 233	\$ 233
<u>Series 2021 Phase 4A/5A</u>				
Reserve	\$ -	\$ 75,350	\$ -	\$ 75,350
Revenue	\$ -	\$ 47,689	\$ -	\$ 47,689
Capital Interest	\$ -	\$ 51	\$ -	\$ 51
Construction	\$ -	\$ -	\$ 9	\$ 9
Due From General Fund	\$ -	\$ -	\$ 241	\$ 241
Due From Other	\$ 31	\$ -	\$ -	\$ 31
Prepaid Expenses	\$ 46,242	\$ -	\$ -	\$ 46,242
<b>Total Assets</b>	<b>\$ 369,166</b>	<b>\$ 378,337</b>	<b>\$ 13,140</b>	<b>\$ 760,644</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 24,040	\$ -	\$ -	\$ 24,040
Due to Capital Projects	\$ 241	\$ -	\$ -	\$ 241
<b>Total Liabilities</b>	<b>\$ 24,282</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,282</b>
<b>Fund Balances:</b>				
Nonspendable:				
Deposits & Prepaid Items	\$ 46,242	\$ -	\$ -	\$ 46,242
Restricted for:				
Debt Service - Series 2018	\$ -	\$ 137,492	\$ -	\$ 137,492
Debt Service - Series 2021 Phase 2	\$ -	\$ 117,755	\$ -	\$ 117,755
Debt Service - Series 2021 Phase 4A/5A	\$ -	\$ 123,090	\$ -	\$ 123,090
Capital Projects	\$ -	\$ -	\$ 13,140	\$ 13,140
Unassigned	\$ 298,642	\$ -	\$ -	\$ 298,642
<b>Total Fund Balances</b>	<b>\$ 344,885</b>	<b>\$ 378,337</b>	<b>\$ 13,140</b>	<b>\$ 736,362</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 369,166</b>	<b>\$ 378,337</b>	<b>\$ 13,140</b>	<b>\$ 760,644</b>

**Tohoqua**  
**Community Development District**  
**General Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending September 30, 2022**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/22	Thru 09/30/22	Variance
<b><u>Revenues</u></b>				
Developer Contributions	\$ 220,146	\$ 220,146	\$ 5,261	\$ (214,886)
Assessments - Tax Collector	\$ 387,600	\$ 387,600	\$ 389,056	\$ 1,456
Assessments - Direct	\$ 668,125	\$ 668,125	\$ 668,125	\$ 0
Special Events Revenue	\$ 12,000	\$ 12,000	\$ 11,125	\$ (875)
<b>Total Revenues</b>	<b>\$ 1,287,871</b>	<b>\$ 1,287,871</b>	<b>\$ 1,073,566</b>	<b>\$ (214,304)</b>
<b><u>Expenditures</u></b>				
<b><u>General &amp; Administrative:</u></b>				
Supervisor Fees	\$ 12,000	\$ 12,000	\$ 4,600	\$ 7,400
FICA Expense	\$ 918	\$ 918	\$ 352	\$ 566
Engineering	\$ 12,000	\$ 12,000	\$ 32,331	\$ (20,331)
Attorney	\$ 25,000	\$ 25,000	\$ 25,776	\$ (776)
Annual Audit	\$ 6,600	\$ 6,600	\$ 5,500	\$ 1,100
Assessment Administration	\$ 7,500	\$ 7,500	\$ 7,500	\$ -
Arbitrage	\$ 1,350	\$ 1,350	\$ 900	\$ 450
Dissemination	\$ 10,000	\$ 10,000	\$ 10,000	\$ 0
Trustee Fees	\$ 11,152	\$ 11,152	\$ 7,058	\$ 4,095
Management Fees	\$ 37,132	\$ 37,132	\$ 37,132	\$ (0)
Information Technology	\$ 1,800	\$ 1,800	\$ 1,800	\$ -
Website Maintenance	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
Telephone	\$ 300	\$ 300	\$ -	\$ 300
Postage	\$ 1,000	\$ 1,000	\$ 179	\$ 821
Insurance	\$ 6,000	\$ 6,000	\$ 5,570	\$ 430
Printing & Binding	\$ 3,000	\$ 3,000	\$ 2,083	\$ 917
Legal Advertising	\$ 3,800	\$ 3,800	\$ 908	\$ 2,892
Other Current Charges	\$ 2,500	\$ 2,500	\$ 1,179	\$ 1,321
Office Supplies	\$ 625	\$ 625	\$ 36	\$ 589
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
<b>Total General &amp; Administrative:</b>	<b>\$ 144,052</b>	<b>\$ 144,052</b>	<b>\$ 144,279</b>	<b>\$ (227)</b>
<b><u>Operations &amp; Maintenance</u></b>				
<b>Contract Services</b>				
Field Management	\$ 20,600	\$ 20,600	\$ 20,600	\$ (0)
Amenities Management	\$ 37,080	\$ 37,080	\$ 37,080	\$ -
Landscape Maintenance	\$ 469,372	\$ 469,372	\$ 247,448	\$ 221,924
Lake Maintenance	\$ 52,440	\$ 52,440	\$ 9,260	\$ 43,180
Wetland Maintenance	\$ 12,100	\$ 12,100	\$ 6,400	\$ 5,700
Wetland Mitigation Reporting	\$ 9,600	\$ 9,600	\$ 6,600	\$ 3,000
Pool Maintenance	\$ 20,820	\$ 20,820	\$ 20,820	\$ -
Pest Control	\$ 780	\$ 780	\$ 780	\$ -
Janitorial Services	\$ 45,000	\$ 45,000	\$ 19,840	\$ 25,160
<b>Subtotal Contract Services</b>	<b>\$ 667,792</b>	<b>\$ 667,792</b>	<b>\$ 368,829</b>	<b>\$ 298,964</b>

**Tohoqua**  
**Community Development District**  
**General Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending September 30, 2022**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/22	Thru 09/30/22	Variance
<b>Repairs &amp; Maintenance</b>				
Landscape Replacement	\$ 25,000	\$ 25,000	\$ 1,069	\$ 23,931
Irrigation Repairs	\$ 3,000	\$ 3,000	\$ 1,250	\$ 1,750
Stormwater Inspections	\$ 14,400	\$ 14,400	\$ -	\$ 14,400
General Repairs & Maintenance	\$ 10,000	\$ 10,000	\$ 4,554	\$ 5,446
Road & Sidewalk Maintenance	\$ 3,000	\$ 3,000	\$ 930	\$ 2,070
Signage	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
Walls - Repair/Cleaning	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
Fencing	\$ 250	\$ 250	\$ -	\$ 250
<b>Subtotal Repairs &amp; Maintenance</b>	<b>\$ 58,650</b>	<b>\$ 58,650</b>	<b>\$ 7,803</b>	<b>\$ 50,847</b>
<b>Utilities</b>				
Pool - Electric	\$ 19,000	\$ 19,000	\$ 19,746	\$ (746)
Pool - Water	\$ 6,500	\$ 6,500	\$ 8,640	\$ (2,140)
Electric	\$ 5,000	\$ 5,000	\$ 168	\$ 4,832
Water & Sewer	\$ 54,500	\$ 54,500	\$ 19,065	\$ 35,435
Streetlights	\$ 150,000	\$ 150,000	\$ 56,102	\$ 93,898
<b>Subtotal Utilities</b>	<b>\$ 235,000</b>	<b>\$ 235,000</b>	<b>\$ 103,721</b>	<b>\$ 131,279</b>
<b>Amenities</b>				
Property Insurance	\$ 25,000	\$ 25,000	\$ 23,054	\$ 1,946
Pool Attendants	\$ 12,500	\$ 12,500	\$ -	\$ 12,500
Security Patrol	\$ 30,000	\$ 30,000	\$ -	\$ 30,000
Pool Repairs & Maintenance	\$ 15,000	\$ 15,000	\$ 32,150	\$ (17,150)
Pool Permits	\$ 325	\$ 325	\$ 325	\$ -
Access Cards & Equipment Supplies	\$ 2,390	\$ 2,390	\$ 5,144	\$ (2,754)
Fire Alarm & Security Monitoring	\$ 1,000	\$ 1,000	\$ 420	\$ 580
Fire Alarm & Security Monitoring Repairs	\$ 2,000	\$ 2,000	\$ -	\$ 2,000
Fire Extinguisher Inspections	\$ 100	\$ 100	\$ 85	\$ 15
Amenity Signage	\$ 2,000	\$ 2,000	\$ 1,236	\$ 764
Repairs & Maintenance	\$ 17,500	\$ 17,500	\$ 17,076	\$ 424
Office Supplies	\$ 1,500	\$ 1,500	\$ 483	\$ 1,017
Operating Supplies	\$ 5,000	\$ 5,000	\$ 6,015	\$ (1,015)
Special Events	\$ 15,000	\$ 15,000	\$ 20,502	\$ (5,502)
Termite Bond	\$ 300	\$ 300	\$ -	\$ 300
Holiday Décor	\$ 12,500	\$ 12,500	\$ 5,100	\$ 7,400
<b>Subtotal Amenities</b>	<b>\$ 142,115</b>	<b>\$ 142,115</b>	<b>\$ 111,589</b>	<b>\$ 30,526</b>

**Tohoqua**  
**Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending September 30, 2022**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/22	Thru 09/30/22	Variance
<b>Other</b>				
Contingency	\$ 25,000	\$ 25,000	\$ 2,010	\$ 22,990
<b>Subtotal Other</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 2,010</b>	<b>\$ 22,990</b>
<b>Total Operations &amp; Maintenance</b>	<b>\$ 1,128,557</b>	<b>\$ 1,128,557</b>	<b>\$ 593,952</b>	<b>\$ 534,605</b>
<b>Total Expenditures</b>	<b>\$ 1,272,609</b>	<b>\$ 1,272,609</b>	<b>\$ 738,231</b>	<b>\$ 534,378</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 15,262</b>		<b>\$ 335,335</b>	
<b><u>Other Financing Sources/(Uses)</u></b>				
Transfer In/(Out) - Capital Reserve	\$ (15,262)	\$ (15,262)	\$ -	\$ (15,262)
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ (15,262)</b>	<b>\$ (15,262)</b>	<b>\$ -</b>	<b>\$ (15,262)</b>
<b>Net Change in Fund Balance</b>	<b>\$ 0</b>		<b>\$ 335,335</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 9,549</b>	
<b>Fund Balance - Ending</b>	<b>\$ 0</b>		<b>\$ 344,885</b>	

**Tohoqua**  
**Community Development District**  
**Debt Service Fund - Series 2018**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending September 30, 2022**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/22	Thru 09/30/22	Variance
<b>Revenues</b>				
Special Assessments	\$ 137,458	\$ 137,458	\$ 137,971	\$ 513
Interest Income	\$ -	\$ -	\$ 98	\$ 98
<b>Total Revenues</b>	<b>\$ 137,458</b>	<b>\$ 137,458</b>	<b>\$ 138,069</b>	<b>\$ 611</b>
<b>Expenditures:</b>				
Interest Payment - 11/01	\$ 48,948	\$ 48,948	\$ 48,948	\$ -
Principal Payment - 5/01	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
Interest Payment - 5/01	\$ 48,948	\$ 48,948	\$ 48,948	\$ -
<b>Total Expenditures</b>	<b>\$ 137,895</b>	<b>\$ 137,895</b>	<b>\$ 137,895</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (437)</b>		<b>\$ 174</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 67,273</b>		<b>\$ 137,318</b>	
<b>Fund Balance - Ending</b>	<b>\$ 66,836</b>		<b>\$ 137,492</b>	

**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, 2022**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/22	Thru 09/30/22	Variance
<b>Revenues</b>				
Special Assessments	\$ 144,764	\$ 144,764	\$ 145,309	\$ 545
Interest Income	\$ -	\$ -	\$ 84	\$ 84
<b>Total Revenues</b>	<b>\$ 144,764</b>	<b>\$ 144,764</b>	<b>\$ 145,393</b>	<b>\$ 629</b>
<b>Expenditures:</b>				
Interest Payment - 11/01	\$ 45,022	\$ 45,022	\$ 45,022	\$ -
Principal Payment - 5/01	\$ 55,000	\$ 55,000	\$ 55,000	\$ -
Interest Payment - 5/01	\$ 45,022	\$ 45,022	\$ 45,022	\$ -
<b>Total Expenditures</b>	<b>\$ 145,044</b>	<b>\$ 145,044</b>	<b>\$ 145,044</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (280)</b>		<b>\$ 349</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 45,024</b>		<b>\$ 117,406</b>	
<b>Fund Balance - Ending</b>	<b>\$ 44,744</b>		<b>\$ 117,755</b>	

**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, 2022**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/22	Thru 09/30/22	Variance
<b><u>Revenues</u></b>				
Assessments - Direct Bill	\$ 150,700	\$ 150,700	\$ 150,701	\$ 1
Interest Income	\$ -	\$ -	\$ 66	\$ 66
<b>Total Revenues</b>	<b>\$ 150,700</b>	<b>\$ 150,700</b>	<b>\$ 150,767</b>	<b>\$ 67</b>
<b><u>Expenditures:</u></b>				
Interest Payment - 11/01	\$ 48,030	\$ 48,030	\$ 48,030	\$ -
Principal Payment - 5/01	\$ 55,000	\$ 55,000	\$ 55,000	\$ -
Interest Payment - 5/01	\$ 48,030	\$ 48,030	\$ 48,030	\$ -
<b>Total Expenditures</b>	<b>\$ 151,060</b>	<b>\$ 151,060</b>	<b>\$ 151,060</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (360)</b>		<b>\$ (293)</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 48,031</b>		<b>\$ 123,383</b>	
<b>Fund Balance - Ending</b>	<b>\$ 47,671</b>		<b>\$ 123,090</b>	

**Tohoqua**  
**Community Development District**  
**Capital Project Funds**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending September 30, 2022**

	Series	Series	Series	
	2018	2021 Phase 2	2021 Phase 4A/5A	Total
<b><u>Revenues</u></b>				
Interest	\$ 9	\$ 60	\$ 50	\$ 120
<b>Total Revenues</b>	<b>\$ 9</b>	<b>\$ 60</b>	<b>\$ 50</b>	<b>\$ 120</b>
<b><u>Expenditures:</u></b>				
Capital Outlay	\$ -	\$ 1,579,267	\$ 1,676,726	\$ 3,255,993
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 1,579,267</b>	<b>\$ 1,676,726</b>	<b>\$ 3,255,993</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 9</b>	<b>\$ (1,579,206)</b>	<b>\$ (1,676,676)</b>	<b>\$ (3,255,873)</b>
<b>Fund Balance - Beginning</b>	<b>\$ 12,649</b>	<b>\$ 1,579,680</b>	<b>\$ 1,676,685</b>	<b>\$ 3,269,014</b>
<b>Fund Balance - Ending</b>	<b>\$ 12,657</b>	<b>\$ 474</b>	<b>\$ 9</b>	<b>\$ 13,140</b>



**Tohoqua**  
Community Development District  
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
<b><u>Revenues</u></b>													
Developer Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,280	\$ 1,981	\$ -	\$ -	5,261
Assessments - Tax Collector	\$ -	\$ 6,196	\$ 333,308	\$ 4,504	\$ 35,130	\$ 1,396	\$ 7,753	\$ -	769	\$ -	\$ -	\$ -	389,056
Assessments - Direct	\$ 88,884	\$ 122,028	\$ -	\$ 167,593	\$ 61,014	\$ -	\$ 61,014	\$ 83,796	\$ 83,796	\$ -	\$ -	\$ -	668,125
Special Events Revenue	\$ 1,930	\$ 500	\$ 20	\$ 1,280	\$ 850	\$ -	\$ 3,425	\$ -	760	\$ 1,060	\$ 330	\$ 970	11,125
<b>Total Revenues</b>	<b>\$ 90,814</b>	<b>\$ 128,724</b>	<b>\$ 333,328</b>	<b>\$ 173,377</b>	<b>\$ 96,994</b>	<b>\$ 1,396</b>	<b>\$ 72,192</b>	<b>\$ 83,796</b>	<b>\$ 88,605</b>	<b>\$ 3,041</b>	<b>\$ 330</b>	<b>\$ 970</b>	<b>\$ 1,073,566</b>
<b><u>Expenditures</u></b>													
<b><u>General &amp; Administrative:</u></b>													
Supervisor Fees	\$ -	\$ 600	\$ -	\$ -	\$ 800	\$ 800	\$ 600	\$ -	600	\$ -	\$ 600	\$ 600	4,600
FICA Expense	\$ -	\$ 46	\$ -	\$ -	\$ 61	\$ 61	\$ 46	\$ -	46	\$ -	\$ 46	\$ 46	352
Engineering	\$ -	\$ 105	\$ -	\$ -	\$ 394	\$ 2,851	\$ 2,404	\$ 3,312	\$ 16,786	\$ 1,223	\$ 5,258	\$ -	32,331
Attorney	\$ 1,329	\$ 613	\$ 2,907	\$ 369	\$ 1,457	\$ 1,621	\$ 1,338	\$ 8,331	\$ 1,725	\$ 1,540	\$ 1,708	\$ 2,839	25,776
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,500	\$ -	\$ -	\$ -	\$ -	5,500
Assessment Administration	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7,500
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	900
Dissemination	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	10,000
Trustee Fees	\$ 1,549	\$ -	\$ -	\$ -	\$ -	\$ 2,168	\$ 3,340	\$ -	\$ -	\$ -	\$ -	\$ -	7,058
Management Fees	\$ 3,094	\$ 3,094	\$ 3,094	\$ 3,094	\$ 3,094	\$ 3,094	\$ 3,094	\$ 3,094	\$ 3,094	\$ 3,094	\$ 3,094	\$ 3,094	37,132
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	1,800
Website Maintenance	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	1,200
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Postage	\$ 14	\$ 3	\$ 7	\$ 7	\$ 5	\$ 13	\$ 40	\$ 12	12	\$ 13	\$ 7	\$ 45	179
Insurance	\$ 5,570	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,570
Printing & Binding	\$ 99	\$ 54	\$ 337	\$ 56	\$ 51	\$ 90	\$ 263	\$ 145	291	\$ 296	\$ 205	\$ 196	2,083
Legal Advertising	\$ 168	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21	\$ -	\$ -	\$ 597	\$ -	\$ 122	908
Other Current Charges	\$ 176	\$ 129	\$ 39	\$ 39	\$ 64	\$ 377	\$ 135	\$ 64	39	\$ 40	\$ 40	\$ 39	1,179
Office Supplies	\$ 16	\$ 0	\$ 15	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	1	\$ 1	\$ -	\$ 1	36
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	175
<b>Total General &amp; Administrative:</b>	<b>\$ 20,772</b>	<b>\$ 5,728</b>	<b>\$ 7,483</b>	<b>\$ 4,648</b>	<b>\$ 7,011</b>	<b>\$ 13,060</b>	<b>\$ 12,364</b>	<b>\$ 21,542</b>	<b>\$ 23,677</b>	<b>\$ 7,887</b>	<b>\$ 12,041</b>	<b>\$ 8,066</b>	<b>\$ 144,279</b>
<b><u>Operations &amp; Maintenance</u></b>													
<b>Contract Services</b>													
Field Management	\$ 1,717	\$ 1,717	\$ 1,717	\$ 1,717	\$ 1,717	\$ 1,717	\$ 1,717	\$ 1,717	\$ 1,717	\$ 1,717	\$ 1,717	\$ 1,717	20,600
Amenities Management	\$ 3,090	\$ 3,090	\$ 3,090	\$ 3,090	\$ 3,090	\$ 3,090	\$ 3,090	\$ 3,090	\$ 3,090	\$ 3,090	\$ 3,090	\$ 3,090	37,080
Landscape Maintenance	\$ 17,545	\$ 17,545	\$ 21,488	\$ 17,545	\$ 20,430	\$ 24,315	\$ 21,430	\$ 21,430	\$ 21,430	\$ 21,430	\$ 21,430	\$ 21,430	247,448
Lake Maintenance	\$ 670	\$ 450	\$ 450	\$ 1,530	\$ 680	\$ 680	\$ 680	\$ 680	\$ 680	\$ 920	\$ 920	\$ 920	9,260
Wetland Maintenance	\$ -	\$ 1,600	\$ -	\$ -	\$ 1,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,200	\$ -	6,400
Wetland Mitigation Reporting	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6,600
Pool Maintenance	\$ 1,735	\$ 1,735	\$ 1,735	\$ 1,735	\$ 1,735	\$ 1,735	\$ 1,735	\$ 1,735	\$ 1,735	\$ 1,735	\$ 1,735	\$ 1,735	20,820
Pest Control	\$ 65	\$ 65	\$ 65	\$ 65	\$ 65	\$ 65	\$ 65	\$ 65	\$ 65	\$ 65	\$ 65	\$ 65	780
Janitorial Services	\$ 2,080	\$ 2,400	\$ 2,080	\$ 1,920	\$ 1,920	\$ 2,080	\$ 1,920	\$ 1,920	\$ 1,760	\$ 1,760	\$ -	\$ -	19,840
<b>Subtotal Contract Services</b>	<b>\$ 26,902</b>	<b>\$ 28,602</b>	<b>\$ 30,624</b>	<b>\$ 30,602</b>	<b>\$ 34,837</b>	<b>\$ 33,682</b>	<b>\$ 30,637</b>	<b>\$ 30,637</b>	<b>\$ 30,477</b>	<b>\$ 30,717</b>	<b>\$ 32,157</b>	<b>\$ 28,957</b>	<b>\$ 368,829</b>

**Tohoqua**  
Community Development District  
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
<b>Repairs &amp; Maintenance</b>													
Landscape Replacement	\$ -	\$ -	\$ -	1,069	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,069
Irrigation Repairs	\$ -	\$ -	\$ -	1,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,250
Stormwater Inspections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
General Repairs & Maintenance	\$ -	753	\$ -	1,107	\$ -	649	840	\$ -	139	565	\$ -	501	4,554
Road & Sidewalk Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	930	\$ -	\$ -	930
Signage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Walls - Repair/Cleaning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Subtotal Repairs &amp; Maintenance</b>	<b>\$ -</b>	<b>753</b>	<b>\$ -</b>	<b>3,426</b>	<b>\$ -</b>	<b>649</b>	<b>840</b>	<b>\$ -</b>	<b>139</b>	<b>1,495</b>	<b>\$ -</b>	<b>501</b>	<b>7,803</b>
<b>Utilities</b>													
Pool - Electric	\$ -	1,599	\$ 1,569	2,958	\$ -	3,055	\$ -	3,087	\$ -	3,184	4,294	\$ -	19,746
Pool - Water	\$ 623	\$ 467	\$ 628	671	\$ 726	\$ 784	\$ 660	\$ 694	\$ 681	\$ 1,058	\$ 722	\$ 927	8,640
Electric	\$ -	14	\$ 13	33	\$ -	37	\$ -	26	\$ -	14	31	\$ -	168
Water & Sewer	\$ 2,737	\$ 321	\$ 2,023	1,089	\$ 293	329	1,308	1,123	1,117	5,418	3,248	58	19,065
Streetlights	\$ -	3,415	\$ 4,176	9,758	\$ -	10,762	\$ -	10,675	\$ -	5,643	11,674	\$ -	56,102
<b>Subtotal Utilities</b>	<b>\$ 3,360</b>	<b>5,816</b>	<b>\$ 8,409</b>	<b>14,510</b>	<b>\$ 1,019</b>	<b>14,966</b>	<b>1,968</b>	<b>15,605</b>	<b>1,798</b>	<b>15,316</b>	<b>19,969</b>	<b>985</b>	<b>103,721</b>
<b>Amenities</b>													
Property Insurance	\$ 23,054	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	23,054
Pool Attendants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Security Patrol	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Pool Repairs & Maintenance	\$ 857	1,055	1,265	1,104	2,071	2,177	3,033	3,772	3,927	4,167	7,035	1,688	32,150
Pool Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 325	\$ -	\$ -	\$ -	325
Access Cards & Equipment Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	5,144	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,144
Fire Alarm & Security Monitoring	\$ 70	35	35	35	35	35	\$ -	35	35	35	35	35	420
Fire Alarm & Security Monitoring Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fire Extinguisher Inspections	\$ -	\$ -	\$ -	85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	85
Amenity Signage	\$ 12	696	\$ -	\$ -	175	\$ -	267	15	\$ -	70	\$ -	\$ -	1,236
Repairs & Maintenance	\$ 2,187	1,250	1,250	1,650	1,250	1,250	1,250	1,620	1,272	1,596	1,250	1,250	17,076
Office Supplies	\$ 100	20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	290	73	\$ -	483
Operating Supplies	\$ 556	\$ -	\$ -	430	1,274	\$ -	1,268	491	338	\$ -	1,162	496	6,015
Special Events	\$ 1,258	202	7,048	\$ -	\$ -	1,261	1,563	4,282	841	565	1,400	2,080	20,502
Termite Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Holiday Décor	\$ 5,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,100
<b>Subtotal Amenities</b>	<b>\$ 33,194</b>	<b>3,259</b>	<b>\$ 9,598</b>	<b>3,304</b>	<b>4,805</b>	<b>9,867</b>	<b>7,381</b>	<b>10,216</b>	<b>6,738</b>	<b>6,723</b>	<b>10,955</b>	<b>5,549</b>	<b>111,589</b>
<b>Other</b>													
Contingency	\$ -	\$ -	\$ -	\$ -	562	\$ -	252	65	\$ -	1,131	\$ -	\$ -	2,010
<b>Subtotal Other</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>562</b>	<b>\$ -</b>	<b>252</b>	<b>65</b>	<b>\$ -</b>	<b>1,131</b>	<b>\$ -</b>	<b>\$ -</b>	<b>2,010</b>
<b>Total Operations &amp; Maintenance</b>	<b>\$ 63,456</b>	<b>38,429</b>	<b>\$ 48,631</b>	<b>51,841</b>	<b>\$ 41,223</b>	<b>59,164</b>	<b>41,078</b>	<b>56,523</b>	<b>39,151</b>	<b>55,382</b>	<b>63,080</b>	<b>35,992</b>	<b>593,952</b>
<b>Total Expenditures</b>	<b>\$ 84,228</b>	<b>44,157</b>	<b>\$ 56,114</b>	<b>56,489</b>	<b>\$ 48,234</b>	<b>72,224</b>	<b>53,442</b>	<b>78,065</b>	<b>62,829</b>	<b>63,269</b>	<b>75,121</b>	<b>44,058</b>	<b>738,231</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 6,586</b>	<b>\$ 84,566</b>	<b>\$ 277,214</b>	<b>\$ 116,888</b>	<b>\$ 48,761</b>	<b>\$ (70,829)</b>	<b>\$ 18,749</b>	<b>5,731</b>	<b>25,777</b>	<b>\$ (60,229)</b>	<b>\$ (74,791)</b>	<b>\$ (43,088)</b>	<b>335,335</b>
<b>Other Financing Sources/(Uses)</b>													
Transfer In/(Out) - Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>\$ 6,586</b>	<b>\$ 84,566</b>	<b>\$ 277,214</b>	<b>\$ 116,888</b>	<b>\$ 48,761</b>	<b>\$ (70,829)</b>	<b>\$ 18,749</b>	<b>5,731</b>	<b>25,777</b>	<b>\$ (60,229)</b>	<b>\$ (74,791)</b>	<b>\$ (43,088)</b>	<b>335,335</b>

# 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)
Less: Principal Payment - 5/1/22		(\$40,000)
<b>Current Bonds Outstanding</b>		<b>\$2,020,000</b>

Series 2021 Phase 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
Less: Principal Payment - 5/1/22		(\$55,000)
<b>Current Bonds Outstanding</b>		<b>\$2,525,000</b>

Series 2021Phase 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
Less: Principal Payment - 5/1/22		(\$55,000)
<b>Current Bonds Outstanding</b>		<b>\$2,605,000</b>

**Tohoqua**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**Special Assessment Receipts**  
**Fiscal Year 2022**

Gross Assessments	\$ 412,340.00	\$ 146,228.39	\$ 154,005.37	\$ 712,573.76
Net Assessments	\$ 387,599.60	\$ 137,454.69	\$ 144,765.05	\$ 669,819.33

**ON ROLL ASSESSMENTS**

Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Net Receipts	57.87%	20.52%	21.61%	100.00%
							General Fund	Series 2018 Debt Service	Series 2021 - LN Ph2	Total
11/22/21	ACH	\$11,380.76	(\$455.24)	(\$218.51)	\$0.00	\$10,707.01	\$6,195.75	\$2,197.20	\$2,314.06	\$10,707.01
12/08/21	ACH	\$561,941.86	(\$22,477.95)	(\$10,789.28)	\$0.00	\$528,674.63	\$305,924.39	\$108,490.16	\$114,260.08	\$528,674.63
12/22/21	ACH	\$50,300.23	(\$2,012.06)	(\$965.76)	\$0.00	\$47,322.41	\$27,383.72	\$9,711.11	\$10,227.58	\$47,322.41
01/10/22	ACH	\$8,188.76	(\$245.65)	(\$158.86)	\$0.00	\$7,784.25	\$4,504.45	\$1,597.42	\$1,682.38	\$7,784.25
02/10/22	ACH	\$63,288.83	(\$1,313.36)	(\$1,265.78)	\$0.00	\$60,709.69	\$35,130.45	\$12,458.33	\$13,120.91	\$60,709.69
03/10/22	ACH	\$2,486.00	(\$24.36)	(\$49.72)	\$0.00	\$2,411.92	\$1,395.69	\$494.95	\$521.28	\$2,411.92
04/08/22	ACH	\$13,670.82	\$0.00	(\$273.42)	\$0.00	\$13,397.40	\$7,752.58	\$2,749.30	\$2,895.52	\$13,397.40
06/17/22	ACH	\$1,355.99	\$0.00	(\$27.12)	\$0.00	\$1,328.87	\$768.97	\$272.70	\$287.20	\$1,328.87
<b>TOTAL</b>		<b>\$ 712,613.25</b>	<b>\$ (26,528.62)</b>	<b>\$ (13,748.45)</b>	<b>\$ -</b>	<b>\$ 672,336.18</b>	<b>\$ 389,056.00</b>	<b>\$ 137,971.17</b>	<b>\$ 145,309.01</b>	<b>\$ 672,336.18</b>

<b>100%</b>	<b>Net Percent Collected</b>
<b>0</b>	<b>Balance Remaining to Collect</b>

**DIRECT BILL ASSESSMENTS**

Tohoqua Development Group, LLC 2022-01					
Net Assessments				\$88,883.78	\$88,883.78
Date Received	Due Date	Check Number	Net Assessed	Amount Received	General Fund
10/4/21	10/1/21	Wire	\$88,883.78	\$88,883.78	\$88,883.78
			<b>\$ 88,883.78</b>	<b>\$ 88,883.78</b>	<b>\$ 88,883.78</b>

Pulte Home Company, LLC 2022-02						
Net Assessments				\$394,756.77	\$244,055.96	\$150,700.81
Date Received	Due Date	Check Number	Net Assessed	Amount Received	General Fund	Series 2021-PT Ph4/5 Debt
11/22/21	12/1/21	95008502	\$197,378.39	\$197,378.39	\$122,027.98	\$75,350.41
2/22/22	2/1/22	95010223	\$98,689.19	\$98,689.19	\$61,013.99	\$37,675.20
4/28/22	5/1/22	95011535	\$98,689.19	\$98,689.19	\$61,013.99	\$37,675.20
			<b>\$ 394,756.77</b>	<b>\$ 394,756.77</b>	<b>\$ 244,055.96</b>	<b>\$ 150,700.81</b>

Lennar Homes, LLC 2022-03					
Net Assessments				\$335,185.20	\$335,185.20
Date Received	Due Date	Check Number	Net Assessed	Amount Received	General Fund
1/21/22	11/1/21	1726696	\$167,592.60	\$167,592.60	\$167,592.60
5/10/22	2/1/22	1798217	\$83,796.30	\$83,796.30	\$83,796.30
6/24/22	5/1/22	1821111	\$83,796.30	\$83,796.30	\$83,796.30
			<b>\$ 335,185.20</b>	<b>\$ 335,185.20</b>	<b>\$ 335,185.20</b>

## SECTION 3

The background image shows a bright, modern lounge or club area. It features several round white tables surrounded by chairs with a colorful, geometric pattern. Large windows on the left and back walls provide ample natural light. A green exit sign is visible above a set of glass doors in the background. The floor is made of large, light-colored tiles.

# TOHOQUA

**TOHOQUA RESIDENTS' CLUB**

# **MONTHLY REPORT**

**NOVEMBER 1, 2022**

October 2022:

# RESIDENTS' CLUB

## FACILITY REPORT:

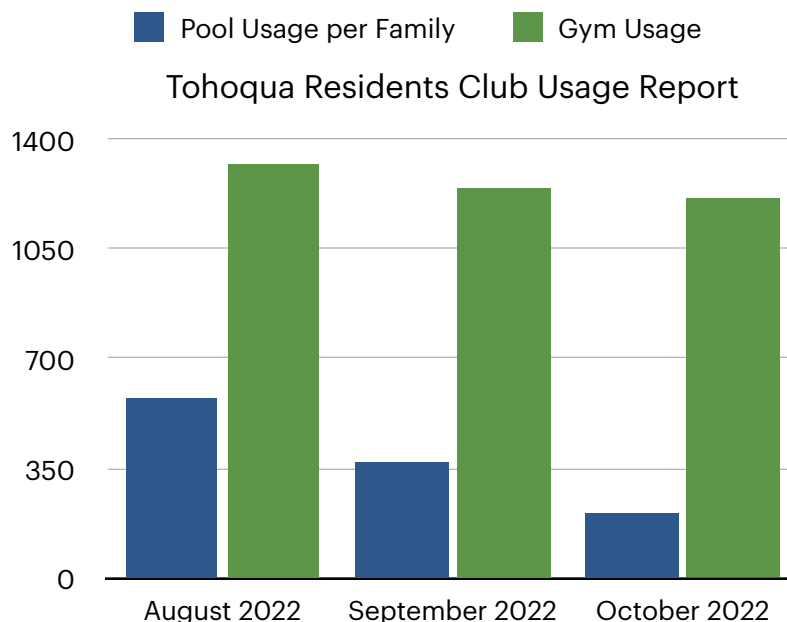
- The facilities are up and running smoothly.
- We continue to issue access cards and giving new homeowners the welcome package and orientation.
- Maintenance is performed weekly.
- New trash can installed by the amenity playground.
- Clubhouse Rentals in October: 3

## ● October Events Recap:

- \* **Residents Business Fair** - 18 residents participated as vendors.
- \* **Food Truck Social:** Cancelled (truck broke down).
- \* **Marcos Pizza Homeowner Appreciation Day** - Cancelled due to Hurricane Ian.

## ● Events Scheduled for November:

- \* **Holiday Drive:** November 1st - December 2nd
- \* **Fall Festival:** Saturday, November 5th
- \* **Food Truck Social:** Tuesday, November 15th
- \* **Holiday Movie Night:** Friday, November 18th
- \* **Marcos Pizza Homeowner Appreciation Day:** Wednesday, November 30th





# Events in October 2022

## Residents Business Fair

