

Tohoqua
Community Development District

Agenda

January 4, 2023

Tohoqua
Community Development District
Meeting Agenda

Wednesday
January 4, 2023
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 November 2, 2022, Board of Supervisors Meeting
4. Consideration of Resolution 2023-06 Approving Conveyance of Improvements
Relating to Phase 3/6 (Phase 3/6 Project)
5. 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
6. Other Business
7. Supervisors Requests
8. 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, **November 2, 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
Chris Wrenn	Assistant Secretary

Also present were:

George Flint	District Manager
Kristen Trucco	District Counsel
Eric Warren <i>by phone</i>	District Engineer
Alan Scheerer	Field Manager
Marcia Calleja	CALM
Larissa Diaz	CALM
Sara Zare <i>by phone</i>	MBS Capital Markets
Indra Rivas	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. The Oath of Office was administered to Mr. Wrenn prior to the meeting.

SECOND ORDER OF BUSINESS

Public Comment Period

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

THIRD ORDER OF BUSINESS

**Approval of Minutes of the October 5,
2022 Board of Supervisors Meeting**

Mr. Flint: Did the Board have any comments or corrections to those? If not, 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.

FOURTH ORDER OF BUSINESS

**Consideration of Resolution 2023-05
Finalizing Assessments for Assessment
Area Five (Phase 3/6 Project)**

Mr. Flint: Kristen, do you want to handle the Finalizing Resolution?

Ms. Trucco: Yes. We have Resolution 2023-05, which was included in the agenda package. This is the last statutory step for us to issue bonds. If you recall, the Board adopted a Declaring Resolution, setting the public hearing, Levy Resolution and now we have our Finalizing Special Assessment Resolution. The bonds have been sold and priced in the amount of \$2,120,000. This resolution finalizes the assessments that will be collected in order to repay the Series 2022 bonds in the amount of \$2,120,000. This will also approve the amount of special assessments being put in the Lien Book and authorizes the District to submit those assessments to the Tax Collector for collection of the assessments. Again, assessments will be levied in the amount of \$2,120,000 in accordance with the Supplemental Assessment Methodology that is attached to the resolution, in order to construct the project that is detailed in the Engineer’s Report, which is attached to the resolution. If you have any questions, I can take them now. Otherwise, we are just looking for a motion to adopt Resolution 2023-05.

On MOTION by Mr. Vidrine seconded by Mr. Hooker with all in favor Resolution 2023-05 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 was adopted.

Mr. Flint: That was the main reason we needed to meet today since we just issued the Phase 3/6 bonds. We are teed up and ready to proceed to the next Pulte series, once Pulte is ready for us to do that. Next will either be Phase 4A/5A or Phase 4B/5B.

Mr. Vidrine: Phase 4B/5B.

Mr. Flint: That will be the next bond issue, once they are ready to move forward.

FIFTH ORDER OF BUSINESS

Consideration of Cleaning Maintenance Agreement with Westwood Interior Cleaning

Ms. Diaz: In your agenda package, is a Cleaning Maintenance Agreement with Westwood Interior Cleaning (Westwood). Because we have maintenance staff onsite more times a week, now we have them here just covering Saturdays and Sundays. We are also here five days a week, if something was to come up. So, we are just reducing their visits. If you have any questions, just let me know.

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

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

SIXTH ORDER OF BUSINESS

Staff Reports

A. Attorney

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

Ms. Trucco: No updates from me. We are just moving forward with the Phase 3/6 bond issuance. We are scheduled to close tomorrow. We have a pre-closing today.

B. Engineer

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

Mr. Warren: Not unless there are any questions.

Mr. Flint: Are there any questions for the District Engineer? Hearing none,

C. District Manager's Report

i. Approval of Check Register

Mr. Flint: You have the approval of the Check Register from September 27, 2022 through October 21, 2022 for the General Fund in the total amount of \$43,164.07. The detailed register is behind the summary. If there are any questions, we can discuss those. If not, I'd ask for a motion to approve it.

On MOTION by Mr. Vidrine seconded by Mr. Hooker with all in favor the Check Register from September 27, 2022 through October 21, 2022 in the amount of \$43,164.07 was approved.

ii. Balance Sheet and Income Statement

Mr. Flint: You also have the Unaudited Financials through September 30th. These are unaudited through the end of Fiscal Year 2022. You can see that our on-roll assessments are a little over 100% collected. Our direct assessments are 100% collected and we did submit some developer contributions in the amount of \$5,261. On the expense side, our expenses line up with our budget for administration, but we are under budget on the operation and maintenance (O&M) side, because we budgeted areas that may not have come on during the course of the fiscal year. Are there any questions on the financials? Hearing none,

iii. Amenity Manager’s Report

Mr. Flint: Larissa?

Ms. Diaz: Good morning. A new trash can was installed by the playground. We had three rentals in October. You will see October’s events. We are kicking off the holiday season with our first Fall Festival scheduled for this Saturday. Also, you will see the event schedule for November, Usage Report for the pool and the gym and pictures of the Residents Business Fair that we had in October. Are there any questions?

Mr. Flint: It looks like we had a good turnout for the Residents Business Fair.

Ms. Diaz: There was.

Mr. Vidrine: It looks good.

Ms. Diaz: It cost zero dollars to the CDD.

Mr. Flint: We set that up because we’re always having requests for people to put their business cards in the Clubhouse for their personal businesses or they want to rent the facility for commercial use, which we don’t allow. So, this is an attempt to try to address that need and avoid having stuff posted on our bulletin board, etc. Are there any questions for amenity staff? Hearing none, Alan, do you have a Field Manager’s Report?

Mr. Scheerer: I have nothing major to report. The property looks good. The turf is springing up real nice. We did a blanket application on weed control throughout all of the Zoysia. We approved the work for the entry. We’re just waiting on Jack to get that done and then

landscaping will go in. We will be getting some bed dressing coming in here quickly. Our mulch is being re-done soon. We did have an emergency call on Sunday about 11:30 a.m. from a resident about feces in the swimming pool. I immediately notified Robert's Pools and of course Larissa, Marcia and Chris. Within three hours, the problem was taken care of. It turns out that we have a pesky racoon. So, we will have to look and see about trapping it and getting it relocated somewhere else, but the resident was adamant that it was human and it wasn't. We got the pictures. Staff responded well. They put the signs up and locked up the pool facility. Robert's Pools was already here doing the cleanup. Like I said, within three hours, anybody that wanted to use the pool, was able to use it. It was all sanitized, cleaned and ready to go. It was an interesting Sunday. Thanks to Larissa and her team and Marcia and Chris to get this handled so quickly.

Mr. Vidrine: We'll take those types of emergencies anytime.

Mr. Scheerer: They do happen, but not very often here. I don't get too many Sunday calls, but it was handled relatively quickly.

Mr. Vidrine: Great. Thank you.

Mr. Scheerer: That's all I have.

SEVENTH ORDER OF BUSINESS

Other Business

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

EIGHTH ORDER OF BUSINESS

Supervisors Requests

Mr. Flint: Are there any Supervisors Requests? Hearing none, Is there anything else from staff? That was all that we needed the Board here for.

Ms. Zare: I just want to make sure in terms of requisitions, that the Vice Chair and Chair have the authority to sign those requisitions should Lennar have them ready.

Mr. Flint: Where are we with the requisitions for Phase 3/6?

Ms. Trucco: We probably have to ask Eric if he prepared those requisitions. We haven't seen one yet.

Mr. Flint: Okay.

Ms. Trucco: So, we can get with Eric and if it's a time-sensitive requisition, we're happy to have the Chair approve it and then ratified at the next Board meeting.

Mr. Flint: Okay.

Ms. Trucco: Eric, are you on the line still?

Mr. Warren: I'm here.

Mr. Flint: Kristen was wondering about the Phase 3/6 requisition and if we're ready for the conveyances, Bills of Sale, etc. to be able to process that requisition.

Mr. Warren: We're drafting one up. Phase 3 is still under construction. Probably 30% is completed. Phase 6 was completed except for the hardscaping and landscaping. We are working on them. Lennar asked me to get one started, so we're preparing one for the items that are completed.

Mr. Flint: Okay.

Mr. Warren: Which would be primarily utilities within Phase 6. Phase 3 is not ready yet.

Mr. Flint: So, we need a motion from the Board to authorize the Chair or Vice Chair to execute the documents necessary to process the requisition and then it will be ratified for the Phase 3/6 bond issue.

On MOTION by Mr. Wrenn seconded by Mr. Vidrine with all in favor authorizing the Chair or Vice Chair to execute the documents necessary to process requisitions for the Phase 3/6 bond issue was approved.

Mr. Flint: Thanks, Sara. That's a good point. Is there anything else? If not, we need a motion to adjourn.

NINTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Wrenn seconded by Mr. Bonin with all in favor the meeting was adjourned.

Secretary / Assistant Secretary

Chairman / Vice Chairman

SECTION IV

RESOLUTION 2023-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TOHOQUA COMMUNITY DEVELOPMENT DISTRICT APPROVING THE CONVEYANCE OF IMPROVEMENTS RELATING TO PHASE 3/6 FOR THE SERIES 2022 BONDS (PHASE 3/6 PROJECT) REQUISITION NUMBER 1; APPROVING ALL DOCUMENTS TO EFFECTUATE SUCH CONVEYANCE; PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the Tohoqua Community Development District (the “District”) is a local unit of special purpose government duly organized and existing under the provisions of the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the “Act”), by Osceola County Ordinance 2017-57 (the “Ordinance”); and

WHEREAS, the District has the authority, generally under the Act and the Ordinance, and specifically under Section 190.012, *Florida Statutes*, to acquire real property and improvements for, among other things, the purposes of operating and maintaining systems, facilities, and basic infrastructure within the District; and

WHEREAS, the District has the authority, generally under Florida Law and the Act, and specifically under Section 190.011(7)(a), *Florida Statutes*, to acquire, dispose of any real property, dedications or platted reservations in any manner so long as it is in the best interest of the District; and

WHEREAS, the District issued its \$2,120,000 Tohoqua Community Development District Special Assessment Revenue Bonds, Series 2022 (Phase 3/6 Project) (the “Series 2022 Bonds”), to pay in part the costs of constructing a portion of the infrastructure improvements within Phase 3/6 (the “Phase 3/6 Project”); and

WHEREAS, LENNAR HOMES, LLC, a Florida limited liability company (“Lennar”), requested a requisition of funds from the proceeds of the Series 2022 Bonds and has transferred by acceptance of the District, and in accordance with the AGREEMENT BY AND BETWEEN THE TOHOQUA COMMUNITY DEVELOPMENT DISTRICT AND THE DEVELOPER, REGARDING THE ACQUISITION OF CERTAIN WORK PRODUCT AND INFRASTRUCTURE FOR SPECIAL ASSESSMENT REVENUE BONDS, SERIES 2022 (PHASE 3/6 PROJECT), between the District and Lennar, dated August 3, 2022, as amended by the AMENDED AND RESTATED AGREEMENT BY AND BETWEEN THE TOHOQUA COMMUNITY DEVELOPMENT DISTRICT AND THE DEVELOPER, REGARDING THE ACQUISITION OF CERTAIN WORK PRODUCT AND INFRASTRUCTURE FOR SPECIAL ASSESSMENT REVENUE BONDS, SERIES 2022 (PHASE 3/6 PROJECT), dated November 1, 2022, certain public improvements (the “Improvements”), as more particularly described in the Bills of Sale Absolute and Assignment, Agreement Regarding Taxes and Owner’s Affidavit, attached hereto as **Exhibit “A,”** and

WHEREAS, the District’s counsel and the District Manager have reviewed the conveyance, and the District Engineer has reviewed the documents and Improvements related to the conveyance and has provided an Engineer’s Certificate, attached hereto as part of **Exhibit “B,”** to evidence compliance with the requirements of the District.

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

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

2. Approval of the Acquisition of the Improvements and Transfer to the City of St. Cloud, Florida. The Board hereby approves the acceptance of the Improvements and related documents, and hereby approves the subsequent transfer of the Potable Water Distribution System, the Sanitary Sewer System and the Reclaimed Water Distribution System to the City of St. Cloud, Florida, as described in **Exhibit “A”** and **Exhibit “B”** attached hereto.

3. Authorization of District Staff. The Chairman, the Vice Chairman, the Secretary, any Assistant Secretary and the District Manager of the District, and any authorized designee thereof (collectively, the "District Officers"), District Counsel, and the District Engineer are hereby authorized and directed to take all actions necessary or desirable in connection with the conveyance and acceptance of the Improvements and all transactions in connection therewith, including the subsequent conveyance of the Potable Water Distribution System, the Sanitary Sewer System and the Reclaimed Water Distribution System to the City of St. Cloud, Florida. The District Officers are hereby authorized and directed to execute all necessary or desirable certificates, documents, papers, and agreements necessary for the undertaking and fulfillment of all transactions contemplated by this Resolution.

4. Ratification of Prior Actions. All actions taken to date by the District Officers, District Manager, District Counsel and District Engineer, to effectuate the acceptance of the Improvements are hereby ratified and authorized on behalf of the District.

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

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

[Continues to the following pages.]

PASSED in public meeting of the Board of Supervisors of the Tohoqua Community Development District, this _____ day of _____, 2023.

TOHOQUA COMMUNITY DEVELOPMENT DISTRICT

Attest:

Print: George S. Flint
Secretary

By: _____
Name: _____
Title: _____

EXHIBIT “A”

- (1) Bill of Sale Absolute and Agreement from Lennar Homes, LLC to the CDD;
- (2) Bill of Sale Absolute and Agreement from the CDD to City of St. Cloud, Florida;
- (3) Agreement Regarding Taxes; and
- (4) Owner’s Affidavit

[See attached.]

BILL OF SALE ABSOLUTE AND AGREEMENT

Tohoqua Community Development District - Utility Conveyance (Phase 6)

THIS BILL OF SALE ABSOLUTE AND AGREEMENT (“Agreement”) is made as of this ____ day of December, 2022, by and between **TOHOQUA COMMUNITY DEVELOPMENT DISTRICT** (hereinafter referred to as the “District”), a Florida community development district created pursuant to Chapter 190, *Florida Statutes*, whose address is c/o Governmental Management Services – Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801, and **LENNAR HOMES, LLC**, a Florida limited liability company (hereinafter referred to as “Developer”) whose address is 5505 Blue Lagoon Drive, Miami, Florida 33126, and

RECITALS

WHEREAS, Developer owns certain improvements, equipment and personal property located within the boundaries of the District, and the extent, nature and location of such improvements and equipment is more fully set forth in Exhibit “A” attached hereto (collectively, the “Improvements”); and

WHEREAS, both Developer and the District find it to be in the best interest of both parties for the District to perpetually own, operate and maintain the Improvements, as the District may deem reasonable or appropriate, within its sole discretion, for the benefit of the District; and

WHEREAS, Developer desires to convey the Improvements to the District to allow such perpetual ownership, operation and maintenance, and the District desires to accept such ownership, operation and maintenance.

NOW, THEREFORE, the parties hereto hereby agree to and acknowledge the following:

1. The above recitals are true and correct and are hereby incorporated into this Agreement.

2. **KNOW ALL MEN BY THESE PRESENTS** that Developer, of the County of Osceola and the State of Florida, for and in consideration of the sum of Ten Dollars (\$10.00) lawful money of the United States, to it paid by the District, the receipt whereof is hereby acknowledged, has granted, bargained, sold, transferred and delivered, and by these presents does grant, bargain, sell, transfer, set over and deliver unto the District, its executors, administrators and assigns, and the District hereby accepts, all of Developer’s right, title and interest in and to the Improvements, to have and to hold the same unto the District, its executors, administrators and assigns forever, and the District hereby accepts, all of the Developer’s right, title and interest in and to the Improvements, to have and to hold the same unto the District, its executors, administrators and assigns forever, together with all of the Developer’s right and title to any and all contracts, warranties, guarantees, permits, approvals and similar rights in favor of or which may have accrued to the Developer from any and all persons, firms, agencies or corporations who have performed work or labor or supplied goods, materials or services to or for the benefit of or comprising any part of the Improvements to the extent they are assignable, together with any related documents, materials, data, letters, and agreements, to have and to hold unto District, its successors and assigns, to and for its or their use,

forever.

3. Developer agrees that any of the above-referenced contracts, warranties, permits, approvals and guarantees which are not assignable by their terms or in respect of which consents to their assignment are required but are not available, shall be held in trust for the District by the Developer (and, if required, performed by the Developer on behalf of the District) and all benefits derived thereunder shall be for the benefit of the District.

4. The Developer represents and warrants to the District that the Developer has good and lawful right, title and interest in the Improvements and that the Improvements is free and clear of any and all liens or encumbrances, that the Improvements are in good working conditions, and as of the date hereof, there are no defaults or violations of the terms and conditions of any contracts, warranties, permits, approvals and guarantees.

5. The above recitals are true and correct and are incorporated herein by reference.

6. This Bill of Sale may be executed in any number of counterparts, each of which shall be deemed an original, but all of which shall constitute one and the same instrument.

[SIGNATURES APPEAR ON THE FOLLOWING PAGES]

IN WITNESS WHEREOF, the parties hereto have caused these presents to be executed in their respective names, by their proper officer thereunto duly authorized, as of the day and year first above written.

Signed, sealed and delivered
in the presence of:

LENNAR HOMES, LLC, a Florida limited
liability company

Witness

By: _____

Print: Mark McDonald

Printed Name

Title: Vice President

Witness

Printed Name

**STATE OF FLORIDA
COUNTY OF ORANGE**

The foregoing instrument was acknowledged before me by means of [] physical presence or [] online notarization, this _____ day of December, 2022, by Mark McDonald as Vice President of **LENNAR HOMES, LLC**, a Florida limited liability company, on behalf of the limited liability company. Said person is [] personally known to me or [] has produced _____ as identification.

Notary Public; State of Florida
Print Name: _____
My Commission Expires: _____
My Commission No.: _____

COUNTERPART SIGNATURE PAGE TO BILL OF SALE
Tohoqua Community Development District – Utility Conveyance (Phase 6)

**TOHOQUA COMMUNITY
DEVELOPMENT DISTRICT,**
a Florida community development district

ATTEST:

By: _____
Secretary/Asst. Secretary

By: _____

Print: Andre Vidrine

Title: Chairman

**STATE OF FLORIDA
COUNTY OF ORANGE**

The foregoing instrument was acknowledged before me by means of [] physical presence or [] online notarization, this _____ day of December, 2022, by Andre Vidrine, as Chairman of the Board of Supervisors of the **TOHOQUA COMMUNITY DEVELOPMENT DISTRICT**, a Florida community development district, on its behalf. Said person is [] personally known to me or [] has produced _____ as identification.

Notary Public; State of Florida
Print Name: _____
My Commission Expires: _____
My Commission No.: _____

EXHIBIT "A"

LIST AND DESCRIPTION OF IMPROVEMENTS

1. Potable Water Distribution System
2. Sanitary Sewer System
3. Reclaimed Water Distribution System
4. Master Stormwater Management System

The Improvements are located on the following property:

TOHOQUA – PHASE 6, according to the plat thereof, as recorded in Plat Book 31, Page 67, Public Records of Osceola County, Florida.

The Improvements were completed in accordance with the following, as applicable: (1) FDEP Permit No. 0076597-509-DSGP; and (2) FDEP Permit No. 0354122-012-DWC/CG.

BILL OF SALE ABSOLUTE AND AGREEMENT

Tohoqua Community Development District – Utility Conveyance (Phase 6)

THIS BILL OF SALE ABSOLUTE AND AGREEMENT (the “**Agreement**”) is made as of this ____ day of December, 2022, is given to the **CITY OF ST. CLOUD, FLORIDA**, a municipality of the State of Florida, having an address at 1300 9th Street, St. Cloud, Florida 34769 (hereinafter referred to as the “**City**”), by the **TOHOQUA COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, whose address is c/o Governmental Management Services – Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801(hereinafter referred to as the “**District**”).

RECITALS

WHEREAS, the District owns certain infrastructure improvements, as more fully described in the attached **Exhibit “A”** (collectively, the “**Improvements**”); and

WHEREAS, both the City and the District find it to be in the best interest of both parties for the District to transfer the Improvements to the City to own, operate and maintain the Improvements; and

WHEREAS, the District desires to convey the Improvements to the City for perpetual ownership, operation and maintenance, and the City desires to accept the Improvements for perpetual ownership, operation and maintenance.

WITNESSETH

KNOW ALL MEN BY THESE PRESENTS that the District, for and in consideration of the sum of Ten and 00/100 Dollars (\$10.00) lawful money of the United States, to it paid by the City, the receipt of which is hereby acknowledged, has granted, bargained, sold, transferred and delivered, and by these presents does grant, bargain, sell, transfer, set over and deliver unto the City, its executors, administrators and assigns, and the City hereby accepts, all of the District’s right, title and interest in and to the Improvements, to have and to hold the same unto the City, its executors, administrators and assigns forever, together with all of the District’s right and title to any and all contracts, warranties, guarantees, permits, approvals and similar rights in favor of or which may have accrued to the District from any and all persons, firms, agencies or corporations who have performed work or labor or supplied goods, materials or services to or for the benefit of or comprising any part of the Improvements to the extent they are assignable, together with any related documents, materials, data, letters, and agreements, to have and to hold unto City, its successors and assigns, to and for its or their use, forever.

1. The District represents and warrants to the City that the District has good and lawful right, title and interest in the Improvements and that the Improvements are free and clear of any and all liens or encumbrances, that the Improvements are in good working condition, and as of the date hereof, there are no defaults or violations of the terms and conditions of any contracts, warranties, permits, approvals and guarantees.

2. The above recitals are true and correct and are incorporated herein by reference.

3. This Bill of Sale may be executed in any number of counterparts, each of which shall be deemed an original, but all of which shall constitute one and the same instrument.

[SIGNATURES ON FOLLOWING PAGE]

**COUNTERPART SIGNATURE PAGE TO
BILL OF SALE ABSOLUTE AND AGREEMENT**

Tohoqua Community Development District – Utility Conveyance (Phase 6)

IN WITNESS WHEREOF, the City has executed this Bill of Sale Absolute and Agreement as of the date first above written

WITNESSES:

CITY OF ST. CLOUD, FLORIDA, a
municipality of the State of Florida

Signed, sealed and delivered in the
presence of:

Print Name: _____

Print Name: _____

By: _____

Name: _____

Title: _____

STATE OF FLORIDA

COUNTY OF OSCEOLA

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this _____ day of December, 2022, by _____, as _____ of the **City of St. Cloud, Florida**, a municipality of the State of Florida. Said person is personally known to me or have produced _____ as identification.

Notary Public; State of Florida

Print Name: _____

My Commission Expires: _____

My Commission No.: _____

(NOTARY SEAL)

**COUNTERPART SIGNATURE PAGE TO
BILL OF SALE ABSOLUTE AND AGREEMENT**

Tohoqua Community Development District – Utility Conveyance (Phase 6)

IN WITNESS WHEREOF, the District has accepted and agreed, and executed this Bill of Sale Absolute and Agreement as of the date first above written.

DISTRICT:

ATTEST:

**TOHOQUA COMMUNITY
DEVELOPMENT DISTRICT**

Print Name: George S. Flint
Title: Secretary

By: _____
Name: Andre Vidrine
Title: Chairman

STATE OF FLORIDA

COUNTY OF _____

The foregoing instrument was acknowledged before me by means of [] physical presence or [] online notarization, this _____ day of December, 2022, by Andre Vidrine, as Chairman of the Board of Supervisors of the **TOHOQUA COMMUNITY DEVELOPMENT DISTRICT**, and was attested to by George S. Flint, as Secretary of the **TOHOQUA COMMUNITY DEVELOPMENT DISTRICT**, both for and on behalf of the District. Said person is [] personally known to me or [] have produced _____ as identification.

Notary Public; State of Florida
Print Name: _____
My Commission Expires: _____
My Commission No.: _____

(NOTARY SEAL)

EXHIBIT "A"

DESCRIPTION OF THE IMPROVEMENTS

1. Potable Water Distribution System
2. Sanitary Sewer System
3. Reclaimed Water Distribution System

The foregoing Improvements are located on the following property:

TOHOQUA – PHASE 6, according to the plat thereof, as recorded in Plat Book 31, Page 67, Public Records of Osceola County, Florida.

AGREEMENT REGARDING TAXES

Tohoqua Community Development District – Utility Conveyance (Phase 6)

THIS AGREEMENT REGARDING TAXES (“Agreement”) is entered into this ____ day of December, 2022, by and between **LENNAR HOMES, LLC**, a Florida limited liability company, whose principal address is 5505 Blue Lagoon Drive, Miami, Florida 33126 (the “Developer”), and **TOHOQUA COMMUNITY DEVELOPMENT DISTRICT**, a Florida community development district, whose address is c/o Governmental Management Services – Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801 (the “District”).

WITNESSETH

WHEREAS, Developer is the owner and developer of certain infrastructure improvements and personal property, located within the boundaries of the District, as described on Exhibit “A” attached hereto and incorporated herein (the “Improvements”); and

WHEREAS, the District is a Florida community development district and local unit of special-purpose government created pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, as part of the ongoing development activities within the boundaries of the District, Developer has, simultaneously with the execution of this Agreement, conveyed the Improvements to the District by Bill of Sale Absolute and Agreement; and

WHEREAS, all or a substantial portion of real property already owned by the District is either exempt from ad-valorem taxes or has been given a minimal valuation by the Osceola County Property Appraiser because of the District’s status as a governmental entity; and

WHEREAS, in conjunction with the conveyance of the Improvements from Developer to District, Developer and District are desirous of setting forth in this Agreement their respective responsibilities with regard to applicable ad-valorem taxes and assessments.

NOW, THEREFORE, in consideration of the sum of Ten and 00/100 Dollars (\$10.00) and other valuable considerations, paid by each party to the other, the receipt and sufficiency of which is hereby acknowledged, and in further consideration of the mutual covenants and conditions contained herein, the parties hereto agree as follows:

1. The above recitals are true and correct and are incorporated herein by reference.
2. Developer hereby represents that all ad-valorem taxes and assessments relating to the Improvements, or any portion thereof, for tax year 2022 and all prior years have been paid in full.
3. Developer hereby agrees to pay in full, and prior to their becoming delinquent, any and all ad-valorem taxes and assessments, if any, levied on the Improvements for the tax year 2022.

4. Subsequent to the District's acceptance of the Improvements, and only in the event the Improvements are not conveyed to another governmental entity, the District shall endeavor to either obtain an exemption from ad-valorem taxes pertaining to the Improvements, as applicable, or in the alternative, shall seek a minimal valuation of the Improvements, from the Osceola County Property Appraiser, as applicable, and subsequent to tax year 2022, Developer shall have no further responsibility with regard to ad-valorem taxes or assessments levied against the Improvements, as applicable.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed on their behalf by their duly authorized representatives, all as of the date first set forth above.

[SIGNATURE PAGE FOLLOWS]

SIGNATURE PAGE TO AGREEMENT REGARDING TAXES
Tohoqua Community Development District – Utility Improvements (Phase 6)

WITNESSES:

LENNAR HOMES, LLC, a Florida limited liability company

X _____

By: _____

Print: _____

Print: Mark McDonald

Title: Vice President

X _____

Print: _____

SIGNATURE PAGE TO AGREEMENT REGARDING TAXES
Tohoqua Community Development District – Utility Improvements (Phase 6)

**TOHOQUA COMMUNITY
DEVELOPMENT DISTRICT,**
a Florida community development district

ATTEST

X _____

By: _____

Print: _____
Secretary/Asst. Secretary

Print: Andre Vidrine
Title: Chairman

EXHIBIT "A"

DESCRIPTION OF THE IMPROVEMENTS

IMPROVEMENTS

1. Potable Water Distribution System
2. Sanitary Sewer System
3. Reclaimed Water Distribution System
4. Master Stormwater Management System

The Improvements are located on the following property:

TOHOQUA – PHASE 6, according to the plat thereof, as recorded in Plat Book 31, Page 67, Public Records of Osceola County, Florida.

The Improvements were completed in accordance with the following, as applicable: (1) FDEP Permit No. 0076597-509-DSGP; and (2) FDEP Permit No. 0354122-012-DWC/CG.

OWNER'S AFFIDAVIT

Tohoqua Community Development District – Utility Conveyance (Phase 6)

STATE OF FLORIDA COUNTY OF ORANGE

BEFORE ME, the undersigned authority, personally appeared Mark McDonald (“Affiant”) as Vice President of Lennar Homes, LLC, a Florida limited liability company, authorized to do business in Florida, whose principal address is 5505 Blue Lagoon Drive, Miami, Florida 33126 (the “Owner”), who being first duly sworn on oath says:

1. That Affiant knows of his own knowledge that the Owner is the owner of certain infrastructure improvements located in Osceola County, Florida (the “Improvements”), as more particularly described on Exhibit “A” attached hereto, and that Affiant is the Vice President of the Owner, is making this Affidavit in that capacity only, and that no recourse shall be made against Affiant individually.

2. That the Improvements, as described in the Bill of Sale Absolute and Agreement, dated as of the date hereof, are free and clear of all liens and encumbrances except for those encumbrances and matters affecting title included in the plat of Tohoqua – Phase 6, as recorded in Plat Book 31, Page 174, of the Official Records of Osceola County, Florida (the “Plat”).

3. That Affiant knows of no facts by reason of which the title to, or possession of, the Improvements might be disputed or questioned, or by reason of which any claim to any part of the Improvements might be asserted adversely to Owner.

4. That there have been no liens filed against the Improvements as a result of any labor, materials, equipment or other work authorized by Owner, its employees, or agents or of which Owner has actual knowledge, nor any unpaid bills of any nature as a result of any labor, materials, equipment or other work authorized by Owner, its employees, or agents or of which Owner has actual knowledge either for services of any architect, engineer, or surveyor, or for labor or material that may have been placed on the Improvements, either in the construction or repair of the Improvements, or otherwise in connection with the Improvements which bills may have been incurred during the last ninety (90) days.

5. That no proceedings in bankruptcy or receivership have ever been instituted by or against the Owner, nor has Owner ever made an assignment for the benefit of its creditors.

6. That Affiant knows of no action or proceeding relating to the Improvements which is now pending in any state or federal court in the United States affecting the Improvements, nor does Affiant know of any state or federal judgment or any federal lien of any kind or nature that now constitutes a lien or charge upon the Improvements.

7. Affiant knows of no special assessments or taxes which are not shown as existing liens by the public records.

8. That this Affidavit is given for the purposes of inducing the Tohoqua Community Development District (the “District”), a Florida community development district and local unit of special-purpose government, to accept the Owner’s conveyance of the Improvements and for the District’s future conveyance of the Potable Water Distribution System, the Sanitary Sewer System and the Reclaimed Water Distribution System to the City of St. Cloud, Florida.

9. That there are no matters pending against Owner that could give rise to any lien(s) that could attach to the Improvements between the effective date of the Plat and the effective date of the Bill of Sale and Assignment for this conveyance, and that Affiant shall not execute nor permit the execution or recording of any instruments that would adversely affect ownership of the Improvements.

10. Section 1445 of the Internal Revenue Code provides that a transferee of a U.S. real property interest must withhold tax if the transferor is a foreign person. To inform the District and Latham, Luna, Eden & Beaudine, LLP (“LLEB”), that withholding of tax is not required upon the disposition of a U.S. real property interest by Owner, Owner hereby swears, affirms and certifies the following to District and LLEB that Owner: (i) is not a foreign person, foreign corporation, foreign partnership, foreign trust or foreign estate (as those terms are defined in the Internal Revenue Code and Income Tax Regulations); (ii) is not a disregarded entity as defined in Section 1.1445-2(b)(2)(iii); (iii) is not a non-resident alien (as such term is defined in the Internal Revenue Code and Income Tax Regulations) for the purposes of U.S. income taxation; (iv) has an EIN/Federal Tax Identification Number of 59-0711505; (v) has a mailing address of is 5505 Blue Lagoon Drive, Miami, Florida 33126. Affiant understands that this certification may be disclosed to the Internal Revenue Service by Owner and that any false statement contained herein could be punished by fine, imprisonment, or both. Affiant understands that the District and LLEB are relying on this certification in determining whether withholding is required upon said transfer.

11. That Affiant is familiar with the nature of an oath and with the penalties as provided by the laws of the State of Florida for falsely swearing to statements made in an instrument of this nature. Affiant further certifies that he has read the full facts set forth in this Affidavit and understands its content and context to be correct in all respects.

[SIGNATURES ON FOLLOWING PAGE]

FURTHER AFFIANT SAYETH NAUGHT.

DATED: _____, **2022**

Signed, sealed and delivered in our presence:

LENNAR HOMES, LLC, a Florida limited liability company

(Signature)

By: _____

(Print Name)

Print: Mark McDonald

(Signature)

Title: Vice President

(Print Name)

STATE OF FLORIDA

COUNTY OF ORANGE

The foregoing instrument was acknowledged before me by means of [] physical presence or [] online notarization, this _____ day of December, 2022, by Mark McDonald, as Vice President of **LENNAR HOMES, LLC**, a Florida limited liability company, on behalf of the limited liability company. Said person is [] personally known to me or [] has produced _____ as identification.

(SEAL)

Notary Public; State of Florida

Print Name: _____

Comm. Exp.: _____; Comm. No.: _____

EXHIBIT "A"

DESCRIPTION OF THE IMPROVEMENTS

IMPROVEMENTS

1. Potable Water Distribution System
2. Sanitary Sewer System
3. Reclaimed Water Distribution System
4. Master Stormwater Management System

The Improvements are located on the following property:

TOHOQUA – PHASE 6, according to the plat thereof, as recorded in Plat Book 31, Page 67, Public Records of Osceola County, Florida.

The Improvements were completed in accordance with the following, as applicable: (1) FDEP Permit No. 0076597-509-DSGP; and (2) FDEP Permit No. 0354122-012-DWC/CG.

EXHIBIT “B”

CERTIFICATE OF DISTRICT ENGINEER

[See attached.]

CERTIFICATE OF DISTRICT ENGINEER

Tohoqua Community Development District – Utility Conveyance (Phase 6)

I, **Eric E. Warren, P.E.**, of **Poulos & Bennett, LLC**, a Florida limited liability company, and licensed to provide professional engineering services to the public in the State of Florida under Florida License No. 45423, with offices located at 2602 E. Livingston Street, Orlando, Florida (“Poulos”), hereby acknowledge and certify the following, to the best of my knowledge, information and belief, to be true and correct in all respects:

1. That I, through Poulos, currently serve as District Engineer to the Tohoqua Community Development District (the “District”).

2. That the District proposes to accept from **Lennar Homes, LLC**, a Florida limited liability company (“Developer”), and in part, subsequently proposes to transfer to the **City of St. Cloud, Florida** (the “City”), for ownership, operation and maintenance, certain infrastructure improvements and personal property described in Exhibit “A” attached hereto and incorporated herein by reference (collectively, the “Improvements”), made in, on, over, under and through the land described in Exhibit “A” attached hereto and incorporated herein by reference. Any Improvements being conveyed to the District is being transferred at only nominal cost to the District; therefore no review of an appraisal or similar documentation to reasonableness of purchase price or other valuation is required or being rendered.

3. That this certification (the “Certification”) is provided in conjunction with, and in support of, the District’s approval of the conveyance of the Improvements from the Developer to the District and the District’s conveyance of a portion of the Improvements, specifically the Potable Water Distribution System, the Sanitary Sewer System and the Reclaimed Water Distribution System, to the City. The District will rely on this Certification for such purposes.

4. That the Improvements were constructed, installed, and/or completed, as appropriate, in accordance with known plans, specifications, contracts and permits required and/or approved by the appropriate governmental authorities, as applicable. I have reviewed the actual cost of the Improvements built or constructed by or at the direction of the Developer and the District is paying no more than the actual cost incurred, or the current value thereof, whichever is less, as applicable. The Improvements are in a condition acceptable for acceptance by the District and subsequent conveyance to the City, as applicable.

5. That the Improvements are properly permitted by the appropriate governmental entities, as applicable, and that copies of the applicable plans, specifications and permits relating to the Improvements, if any, that have actually been provided to Poulos are being held by Poulos as records of the District on its behalf.

6. That the actual cost of the Improvements built or constructed by or at the direction of the Developer, and the District shall pay no more than the actual cost incurred, or the current value thereof, whichever is less, as determined by Poulos.

[Signature page to follow.]

SIGNATURE PAGE TO CERTIFICATE OF DISTRICT ENGINEER
Tohoqua Community Development District – Utility Conveyance (Phase 6)

DATED: _____, 2022

Witness: _____

Print: _____

Witness: _____

Print: _____

Eric E. Warren, P.E.
Professional License No.: FL 45423
on behalf of the company,
Poulos & Bennett, LLC
2602 East Livingston Street
Orlando, Florida 32814

STATE OF FLORIDA
COUNTY OF ORANGE

The foregoing instrument was acknowledged before me by means of () physical presence or () online notarization, this ___ day of December, 2022, by **ERIC E. WARREN, P.E.**, of **POULOS & BENNETT, LLC**, a Florida limited liability company, on behalf of said company. He or she is () personally known to me or () have produced a valid driver's license for identification.

Notary Public; State of Florida

(SEAL)

Print Name: _____

Comm. Exp.: _____

Comm. No.: _____

EXHIBIT "A"

DESCRIPTION OF THE IMPROVEMENTS

IMPROVEMENTS

1. Potable Water Distribution System
2. Sanitary Sewer System
3. Reclaimed Water Distribution System
4. Master Stormwater Management System

The Improvements are located on the following property:

TOHOQUA – PHASE 6, according to the plat thereof, as recorded in Plat Book 31, Page 67, Public Records of Osceola County, Florida.

The Improvements were completed in accordance with the following, as applicable: (1) FDEP Permit No. 0076597-509-DSGP; and (2) FDEP Permit No. 0354122-012-DWC/CG.

SECTION C

SECTION 1

Tohoqua Community Development District

Summary of Check Register

October 21, 2022 through November 30, 2022

Fund	Date	Check No.'s		Amount
General Fund	10/25/22	596-603	\$	22,449.83
	11/2/22	604-609	\$	16,462.08
	11/9/22	610-616	\$	32,142.29
	11/17/22	617-621	\$	27,727.99
	11/23/22	622-623	\$	740.00
Total Amount			\$	99,522.19

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED YRMO	TO... DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #	
10/25/22	00041	11/05/22	15562	202210	300	15500	10000			*	250.00			
			SPCL EVENT FALL FEST-11/5						CAPTAIN CARNIVAL				250.00	000596
10/25/22	00002	9/23/22	241	202209	320	53800	47800			*	52.81			
			GEN.MTHLY.MAINT.MATERIALS											
		10/01/22	243	202210	310	51300	34000			*	3,333.33			
			MANAGEMENT FEES - OCT 22											
		10/01/22	243	202210	310	51300	35200			*	100.00			
			WEBSITE MANAGEMENT-OCT 22											
		10/01/22	243	202210	310	51300	35100			*	150.00			
			INFORMATION TECH - OCT 22											
		10/01/22	243	202210	310	51300	31300			*	833.33			
			DISSEMINATION SVCS-OCT 22											
		10/01/22	243	202210	310	51300	51000			*	.36			
			OFFICE SUPPLIES											
		10/01/22	243	202210	310	51300	42000			*	12.60			
			POSTAGE											
		10/01/22	243	202210	310	51300	42500			*	218.25			
			COPIES											
		10/01/22	244	202210	320	53800	12300			*	4,416.67			
			FACILITY MAINT - OCT 22											
			GOVERNMENTAL MANAGEMENT SERVICES										9,117.35	000597
10/25/22	00004	10/12/22	106205	202209	310	51300	31500			*	2,838.88			
			AGENDA/CORRESP/MTG/CONVEY											
		10/12/22	106206	202207	310	51300	31500			*	200.00			
			TITLE SEARCH FEE-10523366						LATHAM, LUNA, EDEN & BEAUDINE,LLP				3,038.88	000598
10/25/22	00066	10/05/22	193185	202210	300	15500	10000			*	572.02			
			SPCL EVENT-FALL FEST 11/5						ORLNDO FUN PARTY RENTALS, LLC				572.02	000599
10/25/22	00003	9/30/22	06090794	202209	310	51300	48000			*	122.25			
			NOT OF MEETING DATES-FY23						ORLANDO SENTINEL MEDIA GROUP				122.25	000600
10/25/22	00006	9/28/22	17-188(6	202208	310	51300	31100			*	4,185.00			
			ENGINEER SERVICES-AUG 22											
		9/28/22	17-188(6	202208	310	51300	31100			*	731.25			
			ENGINEER SERVICES-AUG 22											
		9/30/22	17-188(6	202208	310	51300	31100			*	341.28			
			ENGINEER SERVICES-AUG 22						POULOS & BENNETT, LLC				5,257.53	000601

TQUA TOHOQUA CDD KCOSTA

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
10/25/22	00026	9/20/22	390156	202209	330-53800-53000		SULFURIC ACID/ALGAE KIT	*	603.00		
		9/20/22	390424	202209	330-53800-53000		BULK BLEACH	*	325.00		
		10/03/22	390854	202210	330-53800-53000		BULK BLEACH / DELIVERY	*	1,025.00		
		10/07/22	391096	202210	330-53800-53000		SULFURIC ACID / DEGREASER	*	243.80		
		10/07/22	391268	202210	330-53800-53000		BULK BLEACH / DELIVERY	*	975.00		
SPIES POOL, LLC										3,171.80	000602
10/25/22	00052	10/01/22	1439	202210	320-53800-46300		POND MAINT/ANALYSIS TEST	*	920.00		
SUNSHINE LAND MANAGEMENT CORP.										920.00	000603
11/02/22	00022	10/06/22	63	202210	330-53800-11000		AMENITY MANAGEMENT-OCT 22	*	10,416.67		
COMMUNITY ASSOCIATION AND LIFESTYLE										10,416.67	000604
11/02/22	00002	10/01/22	245	202210	320-53800-12000		FIELD MANAGEMENT - OCT 22	*	1,802.50		
		10/01/22	245	202210	330-53800-48100		AMENITY OFFICE SUPPLIES	*	215.54		
		10/01/22	245	202210	330-53800-48000		SUPPLIES - SPECIAL EVENTS	*	294.57		
		10/01/22	245	202210	330-53800-48200		AMENITY MAINT. SUPPLIES	*	103.80		
GOVERNMENTAL MANAGEMENT SERVICES										2,416.41	000605
11/02/22	00026	10/20/22	391419	202210	330-53800-53000		SULFURIC ACID	*	164.00		
		10/20/22	391676	202210	330-53800-53000		BULK BLEACH / DELIVERY	*	1,175.00		
SPIES POOL, LLC										1,339.00	000606
11/02/22	00038	10/17/22	BO 19591	202210	330-53800-48000		MOVIE NIGHT - 11/18/22	*	465.00		
SWANK MOTION PICTURES INC										465.00	000607
11/02/22	00064	10/24/22	19389401	202210	320-53800-47100		PEST CONTROL - OCT 22	*	65.00		
TURNER PEST CONTROL, LLC										65.00	000608
11/02/22	00032	10/24/22	22-3763	202210	320-53800-46700		JANITORIAL SVCS - OCT 22	*	1,760.00		
WESTWOOD INTERIOR CLEANING INC.										1,760.00	000609
TQUA TOHOQUA CDD KCOSTA											

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
11/09/22	00022	11/02/22	64	202211	330	53800	11000		AMENITY MANAGEMENT-NOV 22	*	10,416.67		
COMMUNITY ASSOCIATION AND LIFESTYLE												10,416.67	000610
11/09/22	00002	11/01/22	248	202211	310	51300	34000		MANAGEMENT FEES - NOV 22	*	3,333.33		
		11/01/22	248	202211	310	51300	35200		WEBSITE MANAGEMENT-NOV 22	*	100.00		
		11/01/22	248	202211	310	51300	35100		INFORMATION TECH - NOV 22	*	150.00		
		11/01/22	248	202211	310	51300	31300		DISSEMINATION SVCS-NOV 22	*	1,250.00		
		11/01/22	248	202211	320	53800	12300		FACILITY MAINT - NOV 22	*	4,416.67		
		11/01/22	248	202211	310	51300	51000		OFFICE SUPPLIES	*	.69		
		11/01/22	248	202211	310	51300	42000		POSTAGE	*	13.23		
		11/01/22	248	202211	310	51300	42500		COPIES	*	146.10		
GOVERNMENTAL MANAGEMENT SERVICES												9,410.02	000611
11/09/22	00067	11/01/22	88521	202211	300	15500	10000		HOLIDAY PARTY - 12/03/22	*	7,607.72		
PUFF 'N STUFF CATERING, LLC												7,607.72	000612
11/09/22	00024	11/01/22	8162	202211	320	53800	47200		POOL MAINTENANCE - NOV 22	*	1,735.00		
ROBERTS POOL SRVC AND REPAIR INC												1,735.00	000613
11/09/22	00026	10/19/22	391928	202210	330	53800	53000		INSPECT VALVES/RMV DEBRIS	*	215.00		
		10/24/22	391704	202210	330	53800	53000		LIFE RING/THROW LINE ROPE	*	178.90		
		10/28/22	391819	202210	330	53800	53000		SULFURIC ACID	*	164.00		
		10/28/22	392189	202210	330	53800	53000		BULK BLEACH / DELIVERY	*	1,225.00		
SPIES POOL, LLC												1,782.90	000614
11/09/22	00052	11/01/22	1469	202211	320	53800	46300		POND MAINT/ANALYSIS TEST	*	920.00		
SUNSHINE LAND MANAGEMENT CORP.												920.00	000615
11/09/22	00039	10/25/22	23370907	202210	330	53800	49200		RECEPTACLE,SIDE,38 GAL BK	*	269.98		
W.B.MASON CO.INC												269.98	000616
TQUA TOHOQUA CDD										KCOSTA			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
11/17/22	00005	10/03/22 87292	202210 310-51300-54000	SPECIAL DISTRICT FEE FY23	*	175.00	
DEPARTMENT OF ECONOMIC OPPORTUNITY							175.00 000617
11/17/22	00002	11/01/22 249	202211 320-53800-12000	FIELD MANAGEMENT - NOV 22	*	1,802.50	
		11/01/22 249	202211 330-53800-48000	FALL FESTIVAL DEPOSIT	*	446.53	
		11/01/22 249	202211 330-53800-48200	AMENITY MAINT SUPPLIES	*	147.64	
		11/01/22 249	202211 320-53800-49000	SWITCH/MONITOR FOR CAMERA	*	872.74	
GOVERNMENTAL MANAGEMENT SERVICES							3,269.41 000618
11/17/22	00004	11/10/22 106676	202210 310-51300-31500	RVW AGDA/AGRMNT/ATTND MTG	*	2,037.00	
LATHAM, LUNA, EDEN & BEAUDINE,LLP							2,037.00 000619
11/17/22	00006	10/31/22 17-188(6	202209 310-51300-31100	ENGINEER SERVICES-SEP 22	*	816.50	
POULOS & BENNETT, LLC							816.50 000620
11/17/22	00033	11/02/22 ULS-3622	202211 320-53800-46200	TOH 1ST AMND PH2,3-NOV 22	*	4,323.00	
		11/02/22 ULS-3622	202211 320-53800-46200	LANDSCAPE PH1/POND-NOV 22	*	5,943.33	
		11/02/22 ULS-3622	202211 320-53800-46200	LANDSCAPE CROSS PRA-NOV 22	*	3,668.33	
		11/02/22 ULS-3622	202211 320-53800-46200	LANDSCAPE AMEN POND-NOV22	*	700.00	
		11/02/22 ULS-3622	202211 320-53800-46200	TOHOQUA AMENITY - NOV 22	*	1,743.75	
		11/02/22 ULS-3623	202211 320-53800-46200	LANDSCAPE AMEN POND-NOV22	*	1,166.67	
		11/02/22 ULS-3623	202211 320-53800-46200	LNDSCP E CROSS PRA-NOV 22	*	3,885.00	
UNITED LAND SERVICES							21,430.08 000621
11/23/22	00014	11/21/22 11212022	202211 320-53800-43000	15501 CROSS PRA DEPOSIT	*	340.00	
KISSIMMEE UTILITY AUTHORITY							340.00 000622
11/23/22	00024	11/14/22 8198	202211 320-53800-47200	HURRICANE POOL CLEAN UP	*	400.00	
ROBERTS POOL SRVC AND REPAIR INC							400.00 000623
TOTAL FOR BANK A						99,522.19	
TQUA TOHOQUA CDD				KCOSTA			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
TOTAL FOR REGISTER						99,522.19	

TQUA TOHOQUA CDD KCOSTA

SECTION 2

Tohoqua
Community Development District

Unaudited Financial Reporting
November 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
November 30, 2022

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
Cash	\$ 687,260	\$ -	\$ -	\$ 687,260
Investments				
<u>Series 2018</u>				
Reserve	\$ -	\$ 69,039	\$ -	\$ 69,039
Revenue	\$ -	\$ 20,823	\$ -	\$ 20,823
Construction	\$ -	\$ -	\$ 12,692	\$ 12,692
<u>Series 2021 Phase 2</u>				
Reserve	\$ -	\$ 72,381	\$ -	\$ 72,381
Revenue	\$ -	\$ 1,329	\$ -	\$ 1,329
Construction	\$ -	\$ -	\$ 234	\$ 234
<u>Series 2021 Phase 4A/5A</u>				
Reserve	\$ -	\$ 75,350	\$ -	\$ 75,350
Revenue	\$ -	\$ 736	\$ -	\$ 736
Construction	\$ -	\$ -	\$ 9	\$ 9
Due From General Fund	\$ -	\$ 16,132	\$ 241	\$ 16,373
Due From Other	\$ 31	\$ -	\$ -	\$ 31
Prepaid Expenses	\$ 7,608	\$ -	\$ -	\$ 7,608
Total Assets	\$ 694,898	\$ 255,789	\$ 13,176	\$ 963,863
Liabilities:				
Accounts Payable	\$ 51,965	\$ -	\$ -	\$ 51,965
Due to Capital Projects	\$ 241	\$ -	\$ -	\$ 241
Due to Debt Service	\$ 16,132	\$ -	\$ -	\$ 16,132
Due to Other	\$ 8	\$ -	\$ -	\$ 8
Total Liabilities	\$ 68,346	\$ -	\$ -	\$ 68,346
Fund Balances:				
Nonspendable:				
Deposits & Prepaid Items	\$ 7,608	\$ -	\$ -	\$ 7,608
Restricted for:				
Debt Service - Series 2018	\$ -	\$ 95,369	\$ -	\$ 95,369
Debt Service - Series 2021 Phase 2	\$ -	\$ 79,510	\$ -	\$ 79,510
Debt Service - Series 2021 Phase 4A/5A	\$ -	\$ 80,910	\$ -	\$ 80,910
Capital Projects	\$ -	\$ -	\$ 13,176	\$ 13,176
Unassigned	\$ 618,944	\$ -	\$ -	\$ 618,944
Total Fund Balances	\$ 626,552	\$ 255,789	\$ 13,176	\$ 895,517
Total Liabilities & Fund Balance	\$ 694,898	\$ 255,789	\$ 13,176	\$ 963,863

Tohoqua
Community Development District
General Fund

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

	Adopted Budget	Prorated Budget Thru 11/30/22	Actual Thru 11/30/22	Variance
Revenues				
Assessments - Tax Collector	\$ 660,211	\$ 21,134	\$ 21,134	\$ -
Assessments - Direct	\$ 627,647	\$ 497,155	\$ 497,155	\$ -
Developer Contributions	\$ 115,016	\$ -	\$ -	\$ -
Special Events Revenue	\$ 12,000	\$ 2,000	\$ 1,550	\$ (450)
Total Revenues	\$ 1,414,873	\$ 520,289	\$ 519,839	\$ (450)
Expenditures				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 12,000	\$ 2,000	\$ 600	\$ 1,400
FICA Expense	\$ 918	\$ 153	\$ 46	\$ 107
Engineering	\$ 12,000	\$ 2,000	\$ 467	\$ 1,533
Attorney	\$ 25,000	\$ 4,167	\$ 4,579	\$ (412)
Annual Audit	\$ 7,600	\$ -	\$ -	\$ -
Assessment Administration	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Arbitrage	\$ 2,250	\$ -	\$ -	\$ -
Dissemination	\$ 15,000	\$ 2,500	\$ 2,083	\$ 417
Trustee Fees	\$ 18,587	\$ 4,889	\$ 4,889	\$ -
Management Fees	\$ 40,000	\$ 6,667	\$ 6,667	\$ 0
Information Technology	\$ 1,800	\$ 300	\$ 300	\$ -
Website Maintenance	\$ 1,200	\$ 200	\$ 200	\$ -
Telephone	\$ 300	\$ 50	\$ -	\$ 50
Postage	\$ 1,000	\$ 167	\$ 26	\$ 141
Insurance	\$ 6,684	\$ 6,684	\$ 5,988	\$ 696
Printing & Binding	\$ 3,000	\$ 500	\$ 364	\$ 136
Legal Advertising	\$ 3,800	\$ 633	\$ -	\$ 633
Other Current Charges	\$ 2,500	\$ 417	\$ 79	\$ 338
Office Supplies	\$ 625	\$ 104	\$ 1	\$ 103
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 164,439	\$ 41,605	\$ 36,464	\$ 5,142
<u>Operations & Maintenance</u>				
Contract Services				
Field Management	\$ 21,630	\$ 3,605	\$ 3,605	\$ -
Amenities Management	\$ 125,000	\$ 20,833	\$ 20,833	\$ (0)
Landscape Maintenance	\$ 483,172	\$ 80,529	\$ 51,532	\$ 28,997
Lake Maintenance	\$ 35,000	\$ 5,833	\$ 1,840	\$ 3,993
Wetland Maintenance	\$ 12,100	\$ 2,017	\$ -	\$ 2,017
Wetland Mitigation Reporting	\$ 9,600	\$ 1,600	\$ -	\$ 1,600
Pool Maintenance	\$ 20,820	\$ 3,470	\$ 4,220	\$ (750)
Pest Control	\$ 780	\$ 130	\$ 65	\$ 65
Janitorial Services	\$ 30,000	\$ 5,000	\$ 1,760	\$ 3,240
Subtotal Contract Services	\$ 738,102	\$ 123,017	\$ 83,856	\$ 39,162

Tohoqua
Community Development District
General Fund

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

	Adopted Budget	Prorated Budget Thru 11/30/22	Actual Thru 11/30/22	Variance
Repairs & Maintenance				
Landscape Replacement	\$ 25,000	\$ 4,167	\$ -	\$ 4,167
Irrigation Repairs	\$ 3,000	\$ 500	\$ -	\$ 500
Stormwater Inspections	\$ 12,900	\$ 2,150	\$ -	\$ 2,150
General Repairs & Maintenance	\$ 10,000	\$ 1,667	\$ -	\$ 1,667
Road & Sidewalk Maintenance	\$ 3,000	\$ 500	\$ -	\$ 500
Signage	\$ 1,500	\$ 250	\$ -	\$ 250
Walls - Repair/Cleaning	\$ 1,500	\$ 250	\$ -	\$ 250
Fencing	\$ 1,500	\$ 250	\$ -	\$ 250
Subtotal Repairs & Maintenance	\$ 58,400	\$ 9,733	\$ -	\$ 9,733
Utilities				
Pool - Electric	\$ 21,120	\$ 3,520	\$ 8,276	\$ (4,756)
Pool - Water	\$ 9,240	\$ 1,540	\$ 1,580	\$ (40)
Electric	\$ 2,500	\$ 417	\$ 400	\$ 17
Water & Sewer	\$ 70,000	\$ 11,667	\$ 3,593	\$ 8,073
Streetlights	\$ 150,000	\$ 25,000	\$ 17,723	\$ 7,277
Subtotal Utilities	\$ 252,860	\$ 42,143	\$ 31,572	\$ 10,572
Amenities				
Property Insurance	\$ 27,665	\$ 27,665	\$ 25,365	\$ 2,300
Pool Attendants	\$ 12,500	\$ 2,083	\$ -	\$ 2,083
Facility Maintenance	\$ 53,000	\$ 8,833	\$ 8,833	\$ (0)
Pool Repairs & Maintenance	\$ 15,000	\$ 2,500	\$ 7,055	\$ (4,555)
Pool Permits	\$ 325	\$ -	\$ -	\$ -
Access Cards & Equipment Supplies	\$ 6,000	\$ 1,000	\$ -	\$ 1,000
Fire Alarm & Security Monitoring	\$ 420	\$ 70	\$ -	\$ 70
Fire Alarm & Security Monitoring Repairs	\$ 2,000	\$ 333	\$ -	\$ 333
Fire Extinguisher Inspections	\$ 100	\$ 17	\$ -	\$ 17
Amenity Signage	\$ 2,000	\$ 333	\$ -	\$ 333
Repairs & Maintenance	\$ 5,000	\$ 833	\$ 487	\$ 346
Office Supplies	\$ 1,000	\$ 167	\$ 216	\$ (49)
Operating Supplies	\$ 5,000	\$ 833	\$ 270	\$ 563
Special Events	\$ 18,000	\$ 3,000	\$ 2,028	\$ 972
Termite Bond	\$ 300	\$ 50	\$ -	\$ 50
Holiday Décor	\$ 12,500	\$ 2,083	\$ 5,100	\$ (3,017)
Subtotal Amenities	\$ 160,810	\$ 49,802	\$ 49,354	\$ 448

Tohoqua
Community Development District
General Fund

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

	Adopted Budget	Prorated Budget Thru 11/30/22	Actual Thru 11/30/22	Variance
Other				
Contingency	\$ 25,000	\$ 25,000	\$ 29,148	\$ 4,148
Subtotal Other	\$ 25,000	\$ 25,000	\$ 29,148	\$ 4,148
Total Operations & Maintenance	\$ 1,235,172	\$ 249,695	\$ 193,929	\$ 64,062
Total Expenditures	\$ 1,399,611	\$ 291,301	\$ 230,393	\$ 69,203
Excess (Deficiency) of Revenues over Expenditures	\$ 15,262		\$ 289,446	
<i>Other Financing Sources/(Uses)</i>				
Transfer In/(Out) - Capital Reserve	\$ (15,262)	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ (15,262)	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 0		\$ 289,446	
Fund Balance - Beginning	\$ -		\$ 337,106	
Fund Balance - Ending	\$ 0		\$ 626,552	

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

	Adopted Budget	Prorated Budget Thru 11/30/22	Actual Thru 11/30/22	Variance
Revenues				
Special Assessments	\$ 137,458	\$ 4,400	\$ 4,400	\$ -
Interest Income	\$ -	\$ -	\$ 378	\$ 378
Total Revenues	\$ 137,458	\$ 4,400	\$ 4,778	\$ 378
Expenditures:				
Interest Payment - 11/01	\$ 48,008	\$ 48,008	\$ 48,008	\$ -
Principal Payment - 5/01	\$ 40,000	\$ -	\$ -	\$ -
Interest Payment - 5/01	\$ 48,008	\$ -	\$ -	\$ -
Total Expenditures	\$ 136,015	\$ 48,008	\$ 48,008	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 1,443		\$ (43,230)	
Fund Balance - Beginning	\$ 68,361		\$ 138,599	
Fund Balance - Ending	\$ 69,804		\$ 95,369	

Tohoqua
Community Development District
Debt Service Fund - Series 2021 Phase 2
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending November 30, 2022

	Adopted Budget	Prorated Budget Thru 11/30/22	Actual Thru 11/30/22	Variance
Revenues				
Special Assessments	\$ 144,764	\$ 4,634	\$ 4,634	\$ -
Interest Income	\$ -	\$ -	\$ 323	\$ 323
Total Revenues	\$ 144,764	\$ 4,634	\$ 4,957	\$ 323
Expenditures:				
Interest Payment - 11/01	\$ 44,369	\$ 44,369	\$ 44,369	\$ -
Principal Payment - 5/01	\$ 55,000	\$ -	\$ -	\$ -
Interest Payment - 5/01	\$ 44,369	\$ -	\$ -	\$ -
Total Expenditures	\$ 143,738	\$ 44,369	\$ 44,369	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 1,027		\$ (39,411)	
Fund Balance - Beginning	\$ 45,296		\$ 118,922	
Fund Balance - Ending	\$ 46,323		\$ 79,510	

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 November 30, 2022

	Adopted Budget	Prorated Budget Thru 11/30/22	Actual Thru 11/30/22	Variance
Revenues				
Assessments - Tax Roll	\$ 150,700	\$ 4,824	\$ 4,824	\$ -
Interest Income	\$ -	\$ -	\$ 338	\$ 338
Total Revenues	\$ 150,700	\$ 4,824	\$ 5,162	\$ 338
Expenditures:				
Interest Payment - 11/01	\$ 47,343	\$ 47,343	\$ 47,343	\$ -
Principal Payment - 5/01	\$ 55,000	\$ -	\$ -	\$ -
Interest Payment - 5/01	\$ 47,343	\$ -	\$ -	\$ -
Total Expenditures	\$ 149,685	\$ 47,343	\$ 47,343	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 1,015		\$ (42,180)	
Fund Balance - Beginning	\$ 47,678		\$ 123,090	
Fund Balance - Ending	\$ 48,693		\$ 80,910	

Tohoqua

Community Development District

Capital Project Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending November 30, 2022

	Series 2018	Series 2021 Phase 2	Series 2021 Phase 4A/5A	Total
Revenues				
Interest	\$ 35	\$ 1	\$ 0	\$ 35
Total Revenues	\$ 35	\$ 1	\$ 0	\$ 35
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 35	\$ 1	\$ 0	\$ 35
Fund Balance - Beginning	\$ 12,657	\$ 474	\$ 9	\$ 13,140
Fund Balance - Ending	\$ 12,692	\$ 475	\$ 9	\$ 13,176

Tohoqua
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Revenues													
Assessments - Tax Collector	\$ -	\$ 21,134	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,134
Assessments - Direct	\$ -	\$ 497,155	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 497,155
Developer Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Events Revenue	\$ 1,140	\$ 410	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,550
Total Revenues	\$ 1,140	\$ 518,699	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 519,839
Expenditures													
General & Administrative:													
Supervisor Fees	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600
FICA Expense	\$ 46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46
Engineering	\$ 467	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 467
Attorney	\$ 2,037	\$ 2,542	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,579
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assessment Administration	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dissemination	\$ 833	\$ 1,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,083
Trustee Fees	\$ 4,889	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,889
Management Fees	\$ 3,333	\$ 3,333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,667
Information Technology	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300
Website Maintenance	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 13	\$ 13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26
Insurance	\$ 5,988	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,988
Printing & Binding	\$ 218	\$ 146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 364
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Current Charges	\$ 40	\$ 39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79
Office Supplies	\$ 0	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative:	\$ 28,890	\$ 7,574	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,464
Operations & Maintenance													
Contract Services													
Field Management	\$ 1,803	\$ 1,803	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,605
Amenities Management	\$ 10,417	\$ 10,417	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,833
Landscape Maintenance	\$ 25,766	\$ 25,766	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,532
Lake Maintenance	\$ 920	\$ 920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,840
Wetland Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wetland Mitigation Reporting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pool Maintenance	\$ 2,085	\$ 2,135	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,220
Pest Control	\$ 65	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65
Janitorial Services	\$ 1,760	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,760
Subtotal Contract Services	\$ 42,815	\$ 41,040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83,856

Tohoqua
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Repairs & Maintenance													
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stormwater Inspections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Road & Sidewalk Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Signage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Walls - Repair/Cleaning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities													
Pool - Electric	\$ 5,487	\$ 2,788	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,276
Pool - Water	\$ 875	\$ 706	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,580
Electric	\$ 39	\$ 360	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400
Water & Sewer	\$ 2,246	\$ 1,347	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,593
Streetlights	\$ 11,769	\$ 5,954	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,723
Subtotal Utilities	\$ 20,417	\$ 11,155	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,572
Amenities													
Property Insurance	\$ 25,365	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,365
Pool Attendants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facility Maintenance	\$ 4,417	\$ 4,417	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,833
Pool Repairs & Maintenance	\$ 5,366	\$ 1,689	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,055
Pool Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Access Cards & Equipment Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Alarm & Security Monitoring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Alarm & Security Monitoring Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Extinguisher Inspections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amenity Signage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repairs & Maintenance	\$ 340	\$ 148	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 487
Office Supplies	\$ 216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 216
Operating Supplies	\$ 270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 270
Special Events	\$ 760	\$ 1,269	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,028
Termite Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Holiday Décor	\$ 5,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,100
Subtotal Amenities	\$ 41,832	\$ 7,522	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,354
Other													
Contingency	\$ 21,350	\$ 7,798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,148
Subtotal Other	\$ 21,350	\$ 7,798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,148
Total Operations & Maintenance	\$ 126,414	\$ 67,515	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 193,929
Total Expenditures	\$ 155,304	\$ 75,089	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 230,393
Excess (Deficiency) of Revenues over Expenditures	\$ (154,164)	\$ 443,610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 289,446
Other Financing Sources/(Uses)													
Transfer In/(Out) - Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (154,164)	\$ 443,610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 289,446

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)
Current Bonds Outstanding		\$2,020,000

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)
Current Bonds Outstanding		\$2,525,000

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)
Current Bonds Outstanding		\$2,605,000

Tohoqua
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2023

Gross Assessments	\$ 702,352.00	\$ 146,228.39	\$ 154,005.37	\$ 160,320.01	\$ 1,162,905.77
Net Assessments	\$ 660,210.88	\$ 137,454.69	\$ 144,765.05	\$ 150,700.81	\$ 1,093,131.42

ON ROLL ASSESSMENTS

Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Net Receipts	General Fund	Series 2018 Debt Service	Series 2021 - LN Ph2	Series 2021 - PT Ph4/5	Total
11/22/22	ACH	\$37,193.71	(\$1,487.77)	(\$714.12)	\$0.00	\$34,991.82	\$21,133.76	\$4,400.01	\$4,634.02	\$4,824.03	\$34,991.82
TOTAL							\$ 21,133.76	\$ 4,400.01	\$ 4,634.02	\$ 4,824.03	\$ 34,991.82

3%	Net Percent Collected
\$1,058,139.60	Balance Remaining to Collect

DIRECT BILL ASSESSMENTS

Tohoqua Development Group, LLC 2023-01							Net Assessments	\$61,888.32	\$61,888.32
Date Received	Due Date	Check Number	Net Assessed	Amount Received	General Fund				
11/15/22	11/1/22	1396	\$30,944.16	\$30,944.16	\$30,944.16				
11/15/22	2/1/23	1396	\$15,472.08	\$15,472.08	\$15,472.08				
11/15/22	5/1/23	1396	\$15,472.08	\$14,583.76	\$14,583.76				
\$ 61,888.32							\$ 61,000.00	\$ 61,000.00	

Pulte Home Company, LLC 2023-02							Net Assessments	\$259,211.40	\$259,211.40
Date Received	Due Date	Check Number	Net Assessed	Amount Received	General Fund				
11/15/22	11/1/22	95014973	\$129,605.70	\$129,605.70	\$129,605.70				
	2/1/23		\$64,802.85						
	5/1/23		\$64,802.85						
\$ 259,211.40							\$ 129,605.70	\$ 129,605.70	

Lennar Homes, LLC 2023-03							Net Assessments	\$306,549.04	\$306,549.04
Date Received	Due Date	Check Number	Net Assessed	Amount Received	General Fund				
11/15/22	11/1/21	1906834	\$153,274.52	\$153,274.52	\$153,274.52				
11/15/22	2/1/22	1906834	\$76,637.26	\$76,637.26	\$76,637.26				
11/15/22	5/1/22	1906834	\$76,637.26	\$76,637.26	\$76,637.26				
\$ 306,549.04							\$ 306,549.04	\$ 306,549.04	

SECTION 3

TOHOQUA

TOHOQUA RESIDENTS' CLUB

MONTHLY REPORT

JANUARY 1, 2022

November & December 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 electrical outlets installed in the pool pergolas.
- Clubhouse Rentals in November: 2
- Clubhouse Rentals in December: 2

● November Events Recap:

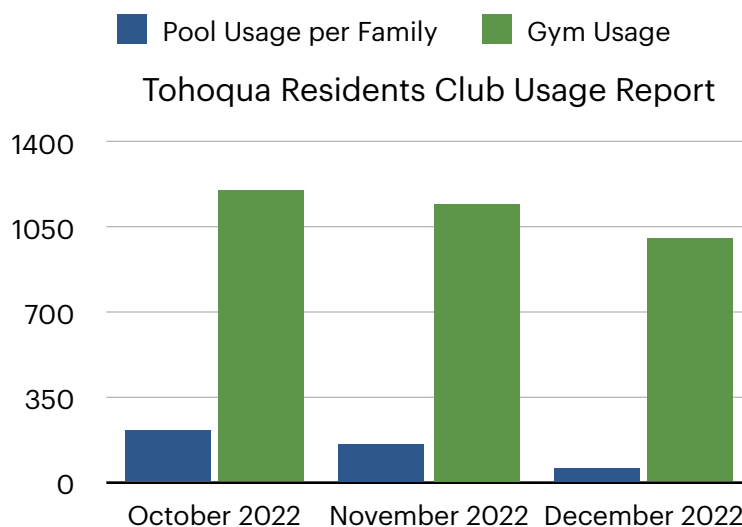
- * **Fall Festival** - close to 200 residents participated from the event. We had bounce houses, cotton candy, face painting, pumpkin painting, giant games and a food truck.
- * **Food Truck Social:** Crave Grazing Food Truck sold 23 orders.
- * **Holiday Movie Night** - 72 residents + 2 dogs participated from the event.

● December Events Recap:

- * **Holiday Drive:** Residents donated an estimated \$1,000 in supplies for Help Now of Osceola.
- * **Holiday Party:** 22 families (66 residents) participated from the event.
- * **Food Truck Social:** Cancelled due to inclement weather.

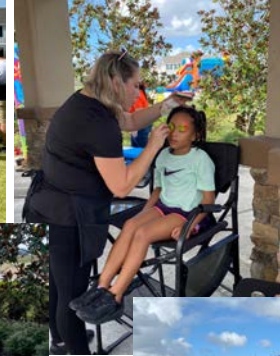
● Events Scheduled for January:

- * **Food Truck Social:** Tuesday, January 17th
- * **Marcos Pizza Homeowner Appreciation Day:** Wednesday, January 25th



Events in November 2022

Fall Festival

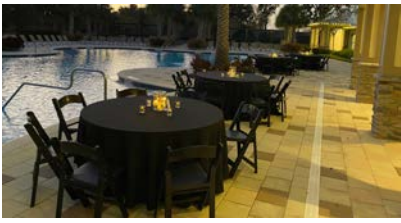


Holiday Movie Night



Events in December 2022

Holiday Party



Holiday Drive

