

Tohoqua
Community Development District

Adopted Budget
FY2024



Table of Contents

1-3	<u>General Fund</u>
4-11	<u>General Fund Narrative</u>
12	<u>Capital Reserve Fund</u>
13	<u>Debt Service Fund Series 2018</u>
14-15	<u>Amortization Schedule Series 2018</u>
16	<u>Debt Service Fund Series 2021 Phase 2</u>
17-18	<u>Amortization Schedule Series 2021 Phase 2</u>
19	<u>Debt Service Fund Series 2021 Phase 4A/5A</u>
20-21	<u>Amortization Schedule Series 2021 Phase 4A/5A</u>
22	<u>Debt Service Fund Series 2022 Phase 3A/6A</u>
23-24	<u>Amortization Schedule Series 2022 Phase 3A/6A</u>
25	<u>Debt Service Fund Series 2023 Phase 4B/5B</u>
26-27	<u>Amortization Schedule Series 2023 Phase 4B/5B</u>

Tohoqua
Community Development District
General Fund
Fiscal Year 2024

Description	Adopted Budget FY2023	Actual thru 6/30/23	Projected Next 3 Months	Total thru 9/30/23	Adopted Budget FY2024
Revenues					
Developer Contributions	\$ 115,016	\$ -	\$ -	\$ -	\$ 301,982
Assessments - Tax Collector	\$ 660,211	\$ 662,163	\$ -	\$ 662,163	\$ 841,269
Assessments - Direct	\$ 545,915	\$ 545,029	\$ -	\$ 545,029	\$ 364,857
Assessments - Direct (Administrative)	\$ 81,731	\$ 81,731	\$ -	\$ 81,731	\$ 88,234
Special Events Revenue	\$ 12,000	\$ 15,678	\$ 1,200	\$ 16,878	\$ 12,000
Total Revenues	\$ 1,414,873	\$ 1,304,601	\$ 1,200	\$ 1,305,801	\$ 1,608,342
Expenditures					
Administrative					
Supervisor Fees	\$ 12,000	\$ 3,000	\$ 1,800	\$ 4,800	\$ 12,000
FICA Expense	\$ 918	\$ 230	\$ 138	\$ 367	\$ 918
Engineering	\$ 12,000	\$ 5,187	\$ 2,000	\$ 7,187	\$ 12,000
Attorney	\$ 25,000	\$ 24,248	\$ 10,500	\$ 34,748	\$ 25,000
Annual Audit	\$ 7,600	\$ 5,600	\$ -	\$ 5,600	\$ 6,700
Assessment Administration	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ 10,600
Arbitrage	\$ 2,250	\$ 900	\$ 1,350	\$ 2,250	\$ 2,700
Dissemination	\$ 15,000	\$ 11,458	\$ 4,374	\$ 15,832	\$ 17,500
Trustee Fees	\$ 18,587	\$ 10,398	\$ 5,900	\$ 16,298	\$ 26,239
Management Fees	\$ 40,000	\$ 30,000	\$ 10,000	\$ 40,000	\$ 42,400
Information Technology	\$ 1,800	\$ 1,350	\$ 450	\$ 1,800	\$ 1,908
Website Maintenance	\$ 1,200	\$ 900	\$ 300	\$ 1,200	\$ 1,272
Telephone	\$ 300	\$ -	\$ 75	\$ 75	\$ 300
Postage	\$ 1,000	\$ 178	\$ 250	\$ 428	\$ 1,000
Insurance	\$ 6,684	\$ 5,988	\$ -	\$ 5,988	\$ 6,886
Printing & Binding	\$ 3,000	\$ 2,492	\$ 750	\$ 3,242	\$ 3,000
Legal Advertising	\$ 3,800	\$ -	\$ 3,800	\$ 3,800	\$ 3,800
Other Current Charges	\$ 2,500	\$ 369	\$ 126	\$ 495	\$ 2,000
Property Appraiser Fees	\$ -	\$ 497	\$ -	\$ 497	\$ 500
Office Supplies	\$ 625	\$ 5	\$ 15	\$ 20	\$ 625
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total Administrative:	\$ 164,439	\$ 112,976	\$ 41,828	\$ 154,803	\$ 177,523
Operations & Maintenance					
<i>Contract Services</i>					
Field Management	\$ 21,630	\$ 16,223	\$ 5,408	\$ 21,630	\$ 22,928
Amenities Management	\$ 125,000	\$ 93,750	\$ 31,250	\$ 125,000	\$ 132,500
Landscape Maintenance	\$ 483,172	\$ 248,319	\$ 77,298	\$ 325,617	\$ 510,817
Lake Maintenance	\$ 35,000	\$ 8,280	\$ 2,760	\$ 11,040	\$ 34,720
Wetland Maintenance	\$ 12,100	\$ 3,400	\$ 5,200	\$ 8,600	\$ 12,100
Wetland Mitigation Reporting	\$ 9,600	\$ 6,600	\$ 3,000	\$ 9,600	\$ -
Pool Maintenance	\$ 20,820	\$ 14,630	\$ 6,940	\$ 21,570	\$ 20,820
Pest Control	\$ 780	\$ 585	\$ 195	\$ 780	\$ 780
Janitorial Services	\$ 30,000	\$ 16,242	\$ 9,648	\$ 25,890	\$ 19,000
Contract Services Subtotal:	\$ 738,102	\$ 408,028	\$ 141,699	\$ 549,727	\$ 753,665

Tohoqua
Community Development District
General Fund
Fiscal Year 2024

Description	Adopted Budget FY2023	Actual thru 6/30/23	Projected Next 3 Months	Total thru 9/30/23	Adopted Budget FY2024
<i>Repairs & Maintenance</i>					
Landscape Replacement	\$ 25,000	\$ 40,883	\$ 20,240	\$ 61,123	\$ 30,000
Mulch	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Tree Removal & Replacement	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Irrigation Repairs	\$ 3,000	\$ 4,206	\$ -	\$ 4,206	\$ 5,000
Stormwater Inspections	\$ 12,900	\$ -	\$ 3,225	\$ 3,225	\$ 10,000
General Repairs & Maintenance	\$ 10,000	\$ 1,228	\$ 2,500	\$ 3,728	\$ 10,000
Sidewalk Maintenance	\$ 3,000	\$ -	\$ 750	\$ 750	\$ 3,000
Signage	\$ 1,500	\$ -	\$ 375	\$ 375	\$ 1,500
Walls & Monument Repair	\$ 1,500	\$ -	\$ 375	\$ 375	\$ 1,500
Pressure Washing	\$ -	\$ -	\$ -	\$ -	\$ 17,500
Fencing	\$ 1,500	\$ -	\$ 375	\$ 375	\$ 1,500
<i>Repairs & Maintenance Subtotal:</i>	\$ 58,400	\$ 46,317	\$ 27,840	\$ 74,157	\$ 150,000
<i>Utilities</i>					
Amenity Center - Electric	\$ 21,120	\$ 24,141	\$ 8,700	\$ 32,841	\$ 38,280
Amenity Center - Water	\$ 9,240	\$ 9,639	\$ 4,500	\$ 14,139	\$ 18,480
Electric	\$ 2,500	\$ 589	\$ 105	\$ 694	\$ 2,500
Water & Sewer	\$ 70,000	\$ 62,850	\$ 27,600	\$ 90,450	\$ 95,000
Streetlights	\$ 150,000	\$ 53,836	\$ 18,900	\$ 72,736	\$ 125,000
<i>Utilities Subtotal:</i>	\$ 252,860	\$ 151,055	\$ 59,805	\$ 210,860	\$ 279,260
<i>Amenities</i>					
Property Insurance	\$ 27,665	\$ 25,365	\$ -	\$ 25,365	\$ 38,048
Pool Attendants	\$ 12,500	\$ 3,840	\$ 5,760	\$ 9,600	\$ 15,000
Facility Maintenance	\$ 53,000	\$ 39,750	\$ 13,250	\$ 53,000	\$ 56,180
Pool Repairs & Maintenance	\$ 15,000	\$ 20,445	\$ 4,500	\$ 24,945	\$ 25,000
Pool Permits	\$ 325	\$ 325	\$ -	\$ 325	\$ 325
Access Cards & Equipment Supplies	\$ 6,000	\$ 6,410	\$ -	\$ 6,410	\$ 6,000
Fire Alarm & Security Monitoring	\$ 420	\$ 280	\$ 140	\$ 420	\$ 420
Fire Alarm & Security Monitoring Repairs	\$ 2,000	\$ -	\$ 500	\$ 500	\$ 2,000
Fire Extinguisher Inspections	\$ 100	\$ 95	\$ -	\$ 95	\$ 100
Amenity Signage	\$ 2,000	\$ 2,545	\$ -	\$ 2,545	\$ 4,000
Repairs & Maintenance	\$ 5,000	\$ 3,947	\$ 3,900	\$ 7,847	\$ 10,000
Office Supplies	\$ 1,000	\$ 370	\$ 400	\$ 770	\$ 1,000
Operating Supplies	\$ 5,000	\$ 4,574	\$ 900	\$ 5,474	\$ 5,000
Doggie Pots	\$ -	\$ -	\$ -	\$ -	\$ 3,500
Special Events	\$ 18,000	\$ 13,812	\$ 3,600	\$ 17,412	\$ 20,000
Termite Bond	\$ 300	\$ 300	\$ -	\$ 300	\$ 300
Holiday Décor	\$ 12,500	\$ 5,195	\$ 7,305	\$ 12,500	\$ 25,000
<i>Amenities Subtotal:</i>	\$ 160,810	\$ 127,252	\$ 40,255	\$ 167,507	\$ 211,873
<i>Other</i>					
Contingency	\$ 25,000	\$ 56,529	\$ -	\$ 56,529	\$ 25,000
Capital Reserve	\$ 15,262	\$ -	\$ 15,262	\$ 15,262	\$ 11,022
<i>Other Subtotal:</i>	\$ 40,262	\$ 56,529	\$ 15,262	\$ 71,791	\$ 36,022
Total Operations & Maintenance:	\$ 1,250,434	\$ 789,182	\$ 284,860	\$ 1,074,042	\$ 1,430,819
Total Expenditures	\$ 1,414,873	\$ 902,158	\$ 326,688	\$ 1,228,846	\$ 1,608,342
Excess Revenues/(Expenditures)	\$ 0	\$ 402,444	\$ (325,488)	\$ 76,956	\$ -

Tohoqua
Community Development District
General Fund - Assessments

Product	Assessable Units	Net Assessment	Gross Assessment	Net Per Unit	Gross Per Unit
Phase 1 - Mattamy - Tax Roll					
Townhome	101	\$ 47,280	\$ 50,298	\$468.12	\$498.00
Single-Family 40'	69	\$ 47,348	\$ 50,370	\$686.20	\$730.00
Single-Family 45'	97	\$ 74,950	\$ 79,734	\$772.68	\$822.00
Single-Family 55'	61	\$ 57,569	\$ 61,244	\$943.76	\$1,004.00
Single-Family 70'	1	\$ 1,201	\$ 1,278	\$1,201.32	\$1,278.00
Total Phase 1 - Mattamy	329	\$ 228,349	\$ 242,924		
Phase 2 - Lennar - Tax Roll					
Single-Family 32'	115	\$ 63,130	\$ 67,160	\$548.96	\$584.00
Single-Family 50'	112	\$ 96,121	\$ 102,256	\$858.22	\$913.00
Total Phase 2 - Lennar	227	\$ 159,251	\$ 169,416		
Phase 3 - Lennar - Tax Roll					
Townhome	61	\$ 28,555	\$ 30,378	\$468.12	\$498.00
Single-Family 32'	46	\$ 25,252	\$ 26,864	\$548.96	\$584.00
Single-Family 50'	48	\$ 41,195	\$ 43,824	\$858.22	\$913.00
Total Phase 3 - Lennar	155	\$ 95,002	\$ 101,066		
Phase 4A/5A - Pulte - Tax Roll					
Multi-Family-Duplex	68	\$ 31,832	\$ 33,864	\$468.12	\$498.00
Single-Family 32'	57	\$ 31,291	\$ 33,288	\$548.96	\$584.00
Single-Family 40'	37	\$ 25,389	\$ 27,010	\$686.20	\$730.00
Single-Family 50'	87	\$ 74,665	\$ 79,431	\$858.22	\$913.00
Total Phase 4A/5A - Pulte	249	\$ 163,177	\$ 173,593		
Phase 4B - Pulte - Tax Roll					
Single-Family 32'	67	\$ 36,780	\$ 39,128	\$548.96	\$584.00
Single-Family 40'	38	\$ 26,076	\$ 27,740	\$686.20	\$730.00
Single-Family 50'	21	\$ 18,023	\$ 19,173	\$858.22	\$913.00
Total Phase 4B - Pulte	126	\$ 80,879	\$ 86,041		
Phase 5B - Pulte - Direct					
Multi-Family-Duplex	72	\$ 33,705	\$ 35,856	\$468.12	\$498.00
Single-Family 50'	61	\$ 52,351	\$ 55,693	\$858.22	\$913.00
Total Phase 5B - Pulte	133	\$ 86,056	\$ 91,549		
Phase 6 - Lennar - Tax Roll					
Townhome	61	\$ 28,555	\$ 30,378	\$468.12	\$498.00
Total Phase 6 - Lennar	61	\$ 28,555	\$ 30,378		
Total Tax Roll	1280	\$ 841,269	\$ 894,967		
Phase 4C - Pulte - Direct					
Townhome	90	\$ 42,131	\$ 44,820	\$468.12	\$498.00
Single-Family 32'	25	\$ 13,724	\$ 14,600	\$548.96	\$584.00
Single-Family 40'	102	\$ 69,992	\$ 74,460	\$686.20	\$730.00
Single-Family 50'	32	\$ 27,463	\$ 29,216	\$858.22	\$913.00
Total Phase 4C - Pulte	249	\$ 153,310	\$ 163,096		
Phase 7 - Lennar - Direct					
Townhome	95	\$ 44,471	\$ 47,310	\$468.12	\$498.00
Single-Family 32'	123	\$ 67,522	\$ 71,832	\$548.96	\$584.00
Single-Family 50'	116	\$ 99,554	\$ 105,908	\$858.22	\$913.00
Total Phase 7 - Lennar	334	\$ 211,547	\$ 225,050		
Total Direct	583	\$ 364,857	\$ 388,146		
Total Assessments	1863	\$ 1,206,126	\$ 1,283,113		

Tohoqua

Community Development District

General Fund Budget

Revenues:

Developer Contributions

The District will enter into a Funding Agreement with the Developer to Fund the General Fund expenditures for the Fiscal Year.

Assessments

The District will levy a non-ad valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the fiscal year.

Special Events Revenue

Represents fees collected by the onsite management company related to various special events operated by the District.

Expenditures:

Administrative:

Supervisor Fees

Chapter 190, Florida Statutes, allows for each Board member to receive \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings.

FICA Expense

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisor checks.

Engineering

The District's engineer, Poulos & Bennett, LLC, provides general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review invoices and various projects as directed by the Board of Supervisors and the District Manager.

Attorney

The District's legal counsel, Latham, Luna, Eden & Beaudine, LLP, provides general legal services to the District, e.g. attendance and preparation for monthly meetings, preparation for Board meetings, preparation and review of agreements, resolutions, and other research as directed by the Board of Supervisors and the District Manager.

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis. The District is currently contracted with Grau & Associates.

Tohoqua

Community Development District

General Fund Budget

Assessment Administration

The District is contracted with Governmental Management Services – Central Florida, LLC to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Arbitrage

The District has contracted with AMTEC, an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on the Series 2018, Series 2021 Phase 2 & Series 2021 Phase 4A/5A Special Assessment Revenue Bonds.

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. Governmental Management Services – Central Florida, LLC completes these reporting requirements.

Trustee Fees

The District issued the Series 2018, Series 2021 Phase 2 & Series 2021 Phase 4A/5A Special Assessment Revenue Bonds that are deposited with a Trustee at USBank.

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-Central Florida, LLC. The services include but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reports, annual audits, etc.

Information Technology

Represents costs related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, security, accounting software, etc. Governmental Management Services – Central Florida, LLC provides these systems.

Website Maintenance

Represents the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc. Governmental Management Services – Central Florida, LLC provides these services.

Telephone

Telephone and fax machine.

Postage

Mailing of agenda packages, overnight deliveries, correspondence, etc.

Tohoqua

Community Development District

General Fund Budget

Insurance

The District's general liability and public official's liability insurance coverage is provided by the Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Printing & Binding

Printing and binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes etc.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings, etc. in a newspaper of general circulation.

Other Current Charges

Bank charges and any other miscellaneous expenses incurred during the year.

Property Appraiser Fees

Represents fees paid to the Osceola County Property Appraisers Office.

Office Supplies

Miscellaneous office supplies.

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Economic Opportunity for \$175. This is the only expense under this category for the District.

Operations & Maintenance:

Contract Services:

Field Management

The District is contracted with Governmental Management Services-Central Florida, LLC for onsite field management of contracts for the District such as landscape and lake maintenance. Services include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

Amenities Management

The District has contracted with Community Association and Lifestyle Management, LLC to provide amenity center management services, amenity operations services and programming services.

Tohoqua Community Development District General Fund Budget

Landscape Maintenance

Represents the estimated maintenance of the landscaping within the common areas of the District after the installation of landscape material has been completed. The District is currently contracted with United Landscapes for these services.

Description	Monthly	Annually
Cross Prairie Parkway	\$3,668	\$44,020
2 Additional Ponds	\$700	\$8,400
Phase 1 (excludes Cross Prairie Parkway)	\$5,943	\$71,320
Amenity Center	\$1,744	\$20,925
Amenity Center Pond	\$1,167	\$14,000
East Cross Prairie Parkway	\$3,885	\$46,620
Estimated West Cross Prairie Parkway	\$1,505	\$18,060
Phase 2	\$2,555	\$30,660
Estimated Phase 3	\$2,901	\$34,812
Estimated Phase 4	\$5,519	\$66,228
Estimated Phase 4C	\$1,994	\$23,928
Estimated Phase 5	\$1,060	\$12,720
Estimated Phase 6	\$4,336	\$52,032
Estimated Phase 7	\$5,591	\$67,092
Total		\$510,817

Lake Maintenance

Represents the costs of aquatic management services for the District's lakes. Services include monthly inspections and/or treatments needed to maintain control of noxious vegetation growth within the lakes. The District is currently contracted with Sunshine Land Management for these services.

Description	Monthly	Annually
Phase 1, 2 & 3 Ponds	\$480	\$5,760
Amenity Pond	\$50	\$600
Estimated Phase 4 Ponds	\$540	\$6,480
Estimated Phase 4C Ponds	\$350	\$4,200
Estimated Phase 5 Ponds	\$140	\$1,680
Estimated Phase 7 Ponds	\$310	\$3,720
Estimated Cross Prairie Parkway East	\$140	\$1,680
Dump Fees	\$200	\$2,400
Water Analysis Testing	\$100	\$1,200
Algae Control		\$2,000
Contingency		\$5,000
Total		\$34,720

Tohoqua Community Development District General Fund Budget

Wetland Maintenance

BioTech Consulting, Inc. provides maintenance services on the District's wetlands. These services include quarterly maintenance consisting of herbicide treatments and water level monitoring.

Description	Quarterly	Annually
Mitigation Maintenance	\$1,600	\$6,400
Water Level Monitoring	\$800	\$3,200
Estimated Project Coordination		\$2,500
Total		\$12,100

Pool Maintenance

Represents the costs of regular cleaning of the District's pool. This service is provided by Roberts Pool Service and Repair, Inc.

Description	Monthly	Annually
Main Amenity Center Pool – 5x per week service	\$1,735	\$20,820
Total		\$20,820

Pest Control

The District is contracted with Pro-Staff Termite & Pest Control, LLC for integrated pest management and rodent control.

Description	Monthly	Annually
Pest Control	\$65	\$780
Total		\$780

Janitorial Services

The District is contracted with Coverall Janitorial, Inc. to provide janitorial services for the amenity center.

Description	Monthly	Annually
Janitorial Services	\$1,049	\$12,588
Supplies		\$6,412
Total		\$19,000

Repairs & Maintenance

Landscape Replacement

Represents estimated costs related to the replacement of any landscaping needed throughout the fiscal year.

Mulch

Represents the estimated cost of replacing mulch throughout the District.

Tohoqua
Community Development District
General Fund Budget

Tree Removal & Replacement

Represents the estimated costs of removing or replacing trees throughout the year.

Irrigation Repairs

The District will incur costs related to repairing and maintaining its irrigation systems. The amount is based on estimated costs.

Stormwater Inspections

Represents the estimated costs of inspecting the District's stormwater systems.

General Repairs & Maintenance

Represents estimated costs for the general repairs and maintenance of various facilities throughout the District.

Alleyway & Sidewalk Maintenance

The District will incur costs related to maintaining the alleyways and sidewalks within its boundaries. The amount is estimated.

Signage

Represents estimated costs to replace miscellaneous signs throughout the fiscal year.

Walls & Monuments Repair

Represents estimated costs of repairing walls and monuments maintained by the District.

Pressure Washing

Represents the estimated cost of pressure washing.

Fencing

Represents estimated costs for maintaining fences during the fiscal year.

Utilities:

Amenity Center - Electric

Represents estimated electric charges for the District's pool.

Amenity Center - Water

Represents estimated water charges for the District's pool.

Electric

Represents estimated electric charges of common areas throughout the District.

Tohoqua

Community Development District

General Fund Budget

Water & Sewer

Represents estimated costs for water and refuse services provided for common areas throughout the District.

Streetlights

Represents the cost to maintain street lights within the District Boundaries that are expected to be in place throughout the fiscal year.

Amenities:

Property Insurance

The District will incur fees to insure items owned by the District for its property needs. Coverage is provided by Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage for government agencies.

Pool Attendants

Represents the estimated cost of having pool attendants during certain times throughout the operating season for the pool.

Facility Maintenance

The District has contracted with Governmental Management Services – Central Florida, LLC to provide routine repairs and maintenance on the District's common areas and amenities.

Pool Repairs & Maintenance

Estimated miscellaneous pool maintenance costs not included under the District's regular pool agreement.

Pool Permits

Represents annual costs of required pool permits paid to the Florida Department of Health.

Access Cards & Equipment Supplies

Represents the estimated cost for providing and maintaining an access card system.

Fire Alarm & Security Monitoring

Represents estimated costs of maintaining fire alarm and security systems for the amenity facilities within the District.

Fire Alarm & Security Monitoring Repairs

Represents estimated costs of maintaining and repairing the fire alarm and security systems.

Fire Extinguisher Inspections

Represents the annual cost of inspecting the fire extinguishers.

Tohoqua

Community Development District

General Fund Budget

Amenity Signage

Represents estimated costs to obtain amenity signage necessary throughout the fiscal year.

Repairs & Maintenance

Represents estimated costs for general repairs and maintenance of the District's amenities.

Office Supplies

Represents the cost of daily office supplies required by the District to facilitate operations.

Operating Supplies

Represents estimated costs of supplies purchased for operating and maintaining common areas.

Doggie Pots

Represents the costs of purchasing doggie pots.

Special Events

The onsite management company for the District will coordinate and provide various special events throughout the year. The amount represents estimated costs related to supplies, notices and other items to run these events.

Termite Bond

The District will incur annual fees for the termite bonds of its amenity facilities.

Holiday Décor

The District will incur costs related to the decoration of common areas during the Holidays.

Other:

Contingency

Represents funds allocated to expenses that the District could incur throughout the fiscal year that do not fit into any standard category.

Capital Reserve

The District will fund an annual amount for future cost related to replacement and repair of capital assets of the District. Upon completion, the District may have a Capital Reserve study prepared to ensure annually funding levels are sufficient.

Tohoqua
Community Development District
Capital Reserve Fund
Fiscal Year 2024

Description	Adopted Budget FY2023	Actual thru 6/30/23	Projected Next 3 Months	Total thru 9/30/23	Adopted Budget FY2024
Revenues					
Transfer In	\$ 15,262	\$ -	\$ 15,262	\$ 15,262	\$ 11,022
Carry Forward Surplus	\$ 15,262	\$ -	\$ -	\$ -	\$ 15,262
Total Revenues	\$ 30,524	\$ -	\$ 15,262	\$ 15,262	\$ 26,284
Expenditures					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Revenues/(Expenditures)	\$ 30,524	\$ -	\$ 15,262	\$ 15,262	\$ 26,284

Tohoqua
Community Development District
Debt Service Fund - Series 2018
Fiscal Year 2024

Description	Adopted Budget FY2023	Actual thru 6/30/23	Projected Next 3 Months	Total thru 9/30/23	Adopted Budget FY2024
Revenues					
Special Assessments	\$ 137,458	\$ 137,861	\$ -	\$ 137,861	\$ 137,458
Interest	\$ -	\$ 2,962	\$ 740	\$ 3,702	\$ -
Carry Forward Surplus	\$ 68,361	\$ 69,560	\$ -	\$ 69,560	\$ 75,108
Total Revenues	\$ 205,819	\$ 210,383	\$ 740	\$ 211,123	\$ 212,566
Expenditures					
Interest Payment - 11/01	\$ 48,008	\$ 48,008	\$ -	\$ 48,008	\$ 47,068
Principal Payment - 05/01	\$ 40,000	\$ 40,000	\$ -	\$ 40,000	\$ 45,000
Interest Payment - 05/01	\$ 48,008	\$ 48,008	\$ -	\$ 48,008	\$ 47,068
Total Expenditures	\$ 136,015	\$ 136,015	\$ -	\$ 136,015	\$ 139,135
Excess Revenues/(Expenditures)	\$ 69,804	\$ 74,368	\$ 740	\$ 75,108	\$ 73,431

1. Carry forward surplus is net of Reserves.

Interest 11/1/24 \$46,010

Net Assessments	\$137,458
Add: Discounts & Collection	\$8,774
Gross Assessments	<u>\$146,232</u>

Product Type	No. of Units	Annual Debt Service	Per Unit Net Debt Assessment	Per Unit Gross Debt Assessment
Townhouse	101	\$ 28,482	\$282.00	\$300.00
Single-Family 40'	69	\$ 28,509	\$413.18	\$439.55
Single-Family 45'	97	\$ 45,089	\$464.83	\$494.50
Single-Family 55'	61	\$ 34,655	\$568.12	\$604.38
Single-Family 70'	1	\$ 723	\$723.06	\$769.21
	329	\$ 137,458		

Tohoqua
Community Development District
Series 2018 Special Assessment Bonds
Amortization Schedule

Date	Balance	Principal	Interest	Total
11/01/23	\$ 1,980,000.00	\$ -	\$ 47,067.50	\$ 135,075.00
05/01/24	\$ 1,980,000.00	\$ 45,000.00	\$ 47,067.50	
11/01/24	\$ 1,935,000.00	\$ -	\$ 46,010.00	\$ 138,077.50
05/01/25	\$ 1,935,000.00	\$ 45,000.00	\$ 46,010.00	
11/01/25	\$ 1,890,000.00	\$ -	\$ 44,952.50	\$ 135,962.50
05/01/26	\$ 1,890,000.00	\$ 45,000.00	\$ 44,952.50	
11/01/26	\$ 1,845,000.00	\$ -	\$ 43,895.00	\$ 133,847.50
05/01/27	\$ 1,845,000.00	\$ 50,000.00	\$ 43,895.00	
11/01/27	\$ 1,795,000.00	\$ -	\$ 42,720.00	\$ 136,615.00
05/01/28	\$ 1,795,000.00	\$ 50,000.00	\$ 42,720.00	
11/01/28	\$ 1,745,000.00	\$ -	\$ 41,545.00	\$ 134,265.00
05/01/29	\$ 1,745,000.00	\$ 55,000.00	\$ 41,545.00	
11/01/29	\$ 1,690,000.00	\$ -	\$ 40,252.50	\$ 136,797.50
05/01/30	\$ 1,690,000.00	\$ 55,000.00	\$ 40,252.50	
11/01/30	\$ 1,635,000.00	\$ -	\$ 38,960.00	\$ 134,212.50
05/01/31	\$ 1,635,000.00	\$ 60,000.00	\$ 38,960.00	
11/01/31	\$ 1,575,000.00	\$ -	\$ 37,550.00	\$ 136,510.00
05/01/32	\$ 1,575,000.00	\$ 60,000.00	\$ 37,550.00	
11/01/32	\$ 1,515,000.00	\$ -	\$ 36,140.00	\$ 133,690.00
05/01/33	\$ 1,515,000.00	\$ 65,000.00	\$ 36,140.00	
11/01/33	\$ 1,450,000.00	\$ -	\$ 34,612.50	\$ 135,752.50
05/01/34	\$ 1,450,000.00	\$ 70,000.00	\$ 34,612.50	
11/01/34	\$ 1,380,000.00	\$ -	\$ 32,967.50	\$ 137,580.00
05/01/35	\$ 1,380,000.00	\$ 70,000.00	\$ 32,967.50	
11/01/35	\$ 1,310,000.00	\$ -	\$ 31,322.50	\$ 134,290.00
05/01/36	\$ 1,310,000.00	\$ 75,000.00	\$ 31,322.50	
11/01/36	\$ 1,235,000.00	\$ -	\$ 29,560.00	\$ 135,882.50
05/01/37	\$ 1,235,000.00	\$ 80,000.00	\$ 29,560.00	
11/01/37	\$ 1,155,000.00	\$ -	\$ 27,680.00	\$ 137,240.00
05/01/38	\$ 1,155,000.00	\$ 80,000.00	\$ 27,680.00	
11/01/38	\$ 1,075,000.00	\$ -	\$ 25,800.00	\$ 133,480.00
05/01/39	\$ 1,075,000.00	\$ 85,000.00	\$ 25,800.00	
11/01/39	\$ 990,000.00	\$ -	\$ 23,760.00	\$ 134,560.00
05/01/40	\$ 990,000.00	\$ 90,000.00	\$ 23,760.00	
11/01/40	\$ 900,000.00	\$ -	\$ 21,600.00	\$ 135,360.00
05/01/41	\$ 900,000.00	\$ 95,000.00	\$ 21,600.00	
11/01/41	\$ 805,000.00	\$ -	\$ 19,320.00	\$ 135,920.00
05/01/42	\$ 805,000.00	\$ 100,000.00	\$ 19,320.00	
11/01/42	\$ 705,000.00	\$ -	\$ 16,920.00	\$ 136,240.00
05/01/43	\$ 705,000.00	\$ 105,000.00	\$ 16,920.00	
11/01/43	\$ 600,000.00	\$ -	\$ 14,400.00	\$ 136,320.00

Tohoqua
Community Development District
Series 2018 Special Assessment Bonds
Amortization Schedule

Date	Balance	Principal	Interest	Total
05/01/44	\$ 600,000.00	\$ 110,000.00	\$ 14,400.00	
11/01/44	\$ 490,000.00	\$ -	\$ 11,760.00	\$ 136,160.00
05/01/45	\$ 490,000.00	\$ 115,000.00	\$ 11,760.00	
11/01/45	\$ 375,000.00	\$ -	\$ 9,000.00	\$ 135,760.00
05/01/46	\$ 375,000.00	\$ 120,000.00	\$ 9,000.00	
11/01/46	\$ 255,000.00	\$ -	\$ 6,120.00	\$ 135,120.00
05/01/47	\$ 255,000.00	\$ 125,000.00	\$ 6,120.00	
11/01/47	\$ 130,000.00	\$ -	\$ 3,120.00	\$ 134,240.00
05/01/48	\$ 130,000.00	\$ 130,000.00	\$ 3,120.00	\$ 133,120.00
		\$ 1,980,000.00	\$ 1,454,070.00	\$ 3,522,077.50

Tohoqua
Community Development District
Debt Service Fund - Series 2021 Phase 2
Fiscal Year 2024

Description	Adopted Budget FY2023	Actual thru 6/30/23	Projected Next 3 Months	Total thru 9/30/23	Adopted Budget FY2024
Revenues					
Special Assessments	\$ 144,764	\$ 145,193	\$ -	\$ 145,193	\$ 144,764
Interest	\$ -	\$ 2,689	\$ 896	\$ 3,586	\$ -
Carry Forward Surplus	\$ 45,296	\$ 46,540	\$ -	\$ 46,540	\$ 51,582
Total Revenues	\$ 190,060	\$ 194,423	\$ 896	\$ 195,319	\$ 196,346
Expenditures					
Interest Payment - 11/01	\$ 44,369	\$ 44,369	\$ -	\$ 44,369	\$ 43,716
Principal Payment - 05/01	\$ 55,000	\$ 55,000	\$ -	\$ 55,000	\$ 55,000
Interest Payment - 05/01	\$ 44,369	\$ 44,369	\$ -	\$ 44,369	\$ 43,716
Total Expenditures	\$ 143,738	\$ 143,738	\$ -	\$ 143,738	\$ 142,431
Excess Revenues/(Expenditures)	\$ 46,322	\$ 50,685	\$ 896	\$ 51,582	\$ 53,915

1. Carry forward surplus is net of Reserves.

Interest 11/1/24 \$43,063

Net Assessments	\$144,764
Add: Discounts & Collection	\$9,240
Gross Assessments	<u>\$154,004</u>

Product Type	No. of Units	Annual Debt Service	Per Unit Net Debt Assessment	Per Unit Gross Debt Assessment
Single-Family 32'	115	\$ 57,944	\$503.87	\$536.03
Single-Family 50'	112	\$ 86,820	\$775.18	\$824.66
	227	\$ 144,764		

Tohoqua
Community Development District
Series 2021 Special Assessment Bonds Phase 2 Project
Amortization Schedule

Date	Balance	Principal	Interest	Total
11/01/23	\$ 2,470,000.00	\$ -	\$ 43,715.63	\$ 143,084.38
05/01/24	\$ 2,470,000.00	\$ 55,000.00	\$ 43,715.63	
11/01/24	\$ 2,415,000.00	\$ -	\$ 43,062.50	\$ 141,778.13
05/01/25	\$ 2,415,000.00	\$ 55,000.00	\$ 43,062.50	
11/01/25	\$ 2,300,000.00	\$ -	\$ 42,409.38	\$ 140,471.88
05/01/26	\$ 2,300,000.00	\$ 60,000.00	\$ 42,409.38	
11/01/26	\$ 2,300,000.00	\$ -	\$ 41,696.88	\$ 144,106.25
05/01/27	\$ 2,300,000.00	\$ 60,000.00	\$ 41,696.88	
11/01/27	\$ 2,240,000.00	\$ -	\$ 40,834.38	\$ 142,531.25
05/01/28	\$ 2,240,000.00	\$ 60,000.00	\$ 40,834.38	
11/01/28	\$ 2,180,000.00	\$ -	\$ 39,971.88	\$ 140,806.25
05/01/29	\$ 2,180,000.00	\$ 65,000.00	\$ 39,971.88	
11/01/29	\$ 2,115,000.00	\$ -	\$ 39,037.50	\$ 144,009.38
05/01/30	\$ 2,115,000.00	\$ 65,000.00	\$ 39,037.50	
11/01/30	\$ 2,050,000.00	\$ -	\$ 38,103.13	\$ 142,140.63
05/01/31	\$ 2,050,000.00	\$ 65,000.00	\$ 38,103.13	
11/01/31	\$ 1,985,000.00	\$ -	\$ 37,168.75	\$ 140,271.88
05/01/32	\$ 1,985,000.00	\$ 70,000.00	\$ 37,168.75	
11/01/32	\$ 1,915,000.00	\$ -	\$ 35,987.50	\$ 143,156.25
05/01/33	\$ 1,915,000.00	\$ 70,000.00	\$ 35,987.50	
11/01/33	\$ 1,845,000.00	\$ -	\$ 34,806.25	\$ 140,793.75
05/01/34	\$ 1,845,000.00	\$ 75,000.00	\$ 34,806.25	
11/01/34	\$ 1,770,000.00	\$ -	\$ 33,540.63	\$ 143,346.88
05/01/35	\$ 1,770,000.00	\$ 75,000.00	\$ 33,540.63	
11/01/35	\$ 1,695,000.00	\$ -	\$ 32,275.00	\$ 140,815.63
05/01/36	\$ 1,695,000.00	\$ 80,000.00	\$ 32,275.00	
11/01/36	\$ 1,615,000.00	\$ -	\$ 30,925.00	\$ 143,200.00
05/01/37	\$ 1,615,000.00	\$ 80,000.00	\$ 30,925.00	
11/01/37	\$ 1,535,000.00	\$ -	\$ 29,575.00	\$ 140,500.00
05/01/38	\$ 1,535,000.00	\$ 85,000.00	\$ 29,575.00	
11/01/38	\$ 1,450,000.00	\$ -	\$ 28,140.63	\$ 142,715.63
05/01/39	\$ 1,450,000.00	\$ 90,000.00	\$ 28,140.63	
11/01/39	\$ 1,360,000.00	\$ -	\$ 26,621.88	\$ 144,762.50
05/01/40	\$ 1,360,000.00	\$ 90,000.00	\$ 26,621.88	
11/01/40	\$ 1,175,000.00	\$ -	\$ 25,103.13	\$ 141,725.00
05/01/41	\$ 1,175,000.00	\$ 95,000.00	\$ 25,103.13	
11/01/41	\$ 1,175,000.00	\$ -	\$ 23,500.00	\$ 143,603.13
05/01/42	\$ 1,175,000.00	\$ 95,000.00	\$ 23,500.00	
11/01/42	\$ 1,080,000.00	\$ -	\$ 21,600.00	\$ 140,100.00
05/01/43	\$ 1,080,000.00	\$ 100,000.00	\$ 21,600.00	
11/01/43	\$ 980,000.00	\$ -	\$ 19,600.00	\$ 141,200.00

Tohoqua
Community Development District
Series 2021 Special Assessment Bonds Phase 2 Project
Amortization Schedule

Date	Balance	Principal	Interest	Total
05/01/44	\$ 980,000.00	\$ 105,000.00	\$ 19,600.00	
11/01/44	\$ 875,000.00	\$ -	\$ 17,500.00	\$ 142,100.00
05/01/45	\$ 875,000.00	\$ 110,000.00	\$ 17,500.00	
11/01/45	\$ 765,000.00	\$ -	\$ 15,300.00	\$ 142,800.00
05/01/46	\$ 765,000.00	\$ 115,000.00	\$ 15,300.00	
11/01/46	\$ 650,000.00	\$ -	\$ 13,000.00	\$ 143,300.00
05/01/47	\$ 650,000.00	\$ 120,000.00	\$ 13,000.00	
11/01/47	\$ 530,000.00	\$ -	\$ 10,600.00	\$ 143,600.00
05/01/48	\$ 530,000.00	\$ 125,000.00	\$ 10,600.00	\$ -
11/01/48	\$ 405,000.00	\$ -	\$ 8,100.00	\$ 143,700.00
05/01/49	\$ 405,000.00	\$ 130,000.00	\$ 8,100.00	\$ -
11/01/49	\$ 275,000.00	\$ -	\$ 5,500.00	\$ 143,600.00
05/01/50	\$ 275,000.00	\$ 135,000.00	\$ 5,500.00	\$ -
11/1/50	\$ 140,000.00	\$ -	\$ 2,800.00	\$ 143,300.00
5/1/51	\$ 140,000.00	\$ 140,000.00	\$ 2,800.00	\$ 142,800.00
		\$ 2,470,000.00	\$ 1,560,950.00	\$ 4,130,318.75

Tohoqua
Community Development District
Debt Service Fund - Series 2021 Phase 4A/5A
Fiscal Year 2024

Description	Adopted Budget FY2023	Actual thru 6/30/23	Projected Next 3 Months	Total thru 9/30/23	Adopted Budget FY2024
Revenues					
Special Assessments	\$ 150,700	\$ 151,146	\$ -	\$ 151,146	\$ 150,700
Interest	\$ -	\$ 2,781	\$ 927	\$ 3,708	\$ -
Carry Forward Surplus	\$ 47,678	\$ 47,740	\$ -	\$ 47,740	\$ 52,910
Total Revenues	\$ 198,378	\$ 201,668	\$ 927	\$ 202,595	\$ 203,610
Expenditures					
Interest Payment - 11/01	\$ 47,343	\$ 47,343	\$ -	\$ 47,343	\$ 46,655
Principal Payment - 05/01	\$ 55,000	\$ 55,000	\$ -	\$ 55,000	\$ 55,000
Interest Payment - 05/01	\$ 47,343	\$ 47,343	\$ -	\$ 47,343	\$ 46,655
Total Expenditures	\$ 149,685	\$ 149,685	\$ -	\$ 149,685	\$ 148,310
Excess Revenues/(Expenditures)	\$ 48,693	\$ 51,983	\$ 927	\$ 52,910	\$ 55,300

1. Carry forward surplus is net of Reserves.

Interest 11/1/24 \$45,968

Net Assessments	\$150,700
Add: Discounts & Collection	\$9,619
Gross Assessments	<u>\$160,319</u>

Product Type	No. of Units	Annual Debt Service	Per Unit Net Debt Assessment	Per Unit Gross Debt Assessment
Multi-Family-Duplex 33'	68	\$ 31,620	\$465.01	\$494.69
Single-Family 32'	57	\$ 28,714	\$503.76	\$535.91
Single-Family 40'	37	\$ 22,940	\$620.01	\$659.58
Single-Family 50'	87	\$ 67,426	\$775.01	\$824.48
	249	\$ 150,700		

Tohoqua
Community Development District
Series 2021 Special Assessment Bonds Phase 4A/5A Project
Amortization Schedule

Date	Balance	Principal	Interest	Total
11/01/23	\$ 2,550,000.00	\$ -	\$ 46,655.00	\$ 148,997.50
05/01/24	\$ 2,550,000.00	\$ 55,000.00	\$ 46,655.00	
11/01/24	\$ 2,495,000.00	\$ -	\$ 45,967.50	\$ 147,622.50
05/01/25	\$ 2,495,000.00	\$ 55,000.00	\$ 45,967.50	
11/01/25	\$ 2,380,000.00	\$ -	\$ 45,280.00	\$ 146,247.50
05/01/26	\$ 2,380,000.00	\$ 60,000.00	\$ 45,280.00	
11/01/26	\$ 2,380,000.00	\$ -	\$ 44,530.00	\$ 149,810.00
05/01/27	\$ 2,380,000.00	\$ 60,000.00	\$ 44,530.00	
11/01/27	\$ 2,320,000.00	\$ -	\$ 43,592.50	\$ 148,122.50
05/01/28	\$ 2,320,000.00	\$ 60,000.00	\$ 43,592.50	
11/01/28	\$ 2,260,000.00	\$ -	\$ 42,655.00	\$ 146,247.50
05/01/29	\$ 2,260,000.00	\$ 65,000.00	\$ 42,655.00	
11/01/29	\$ 2,195,000.00	\$ -	\$ 41,639.38	\$ 149,294.38
05/01/30	\$ 2,195,000.00	\$ 65,000.00	\$ 41,639.38	
11/01/30	\$ 2,130,000.00	\$ -	\$ 40,623.75	\$ 147,263.13
05/01/31	\$ 2,130,000.00	\$ 70,000.00	\$ 40,623.75	
11/01/31	\$ 2,060,000.00	\$ -	\$ 39,530.00	\$ 150,153.75
05/01/32	\$ 2,060,000.00	\$ 70,000.00	\$ 39,530.00	
11/01/32	\$ 1,990,000.00	\$ -	\$ 38,270.00	\$ 147,800.00
05/01/33	\$ 1,990,000.00	\$ 75,000.00	\$ 38,270.00	
11/01/33	\$ 1,915,000.00	\$ -	\$ 36,920.00	\$ 150,190.00
05/01/34	\$ 1,915,000.00	\$ 75,000.00	\$ 36,920.00	
11/01/34	\$ 1,840,000.00	\$ -	\$ 35,570.00	\$ 147,490.00
05/01/35	\$ 1,840,000.00	\$ 80,000.00	\$ 35,570.00	
11/01/35	\$ 1,760,000.00	\$ -	\$ 34,130.00	\$ 149,700.00
05/01/36	\$ 1,760,000.00	\$ 80,000.00	\$ 34,130.00	
11/01/36	\$ 1,680,000.00	\$ -	\$ 32,690.00	\$ 146,820.00
05/01/37	\$ 1,680,000.00	\$ 85,000.00	\$ 32,690.00	
11/01/37	\$ 1,595,000.00	\$ -	\$ 31,160.00	\$ 148,850.00
05/01/38	\$ 1,595,000.00	\$ 90,000.00	\$ 31,160.00	
11/01/38	\$ 1,505,000.00	\$ -	\$ 29,540.00	\$ 150,700.00
05/01/39	\$ 1,505,000.00	\$ 90,000.00	\$ 29,540.00	
11/01/39	\$ 1,415,000.00	\$ -	\$ 27,920.00	\$ 147,460.00
05/01/40	\$ 1,415,000.00	\$ 95,000.00	\$ 27,920.00	
11/01/40	\$ 1,320,000.00	\$ -	\$ 26,210.00	\$ 149,130.00
05/01/41	\$ 1,320,000.00	\$ 95,000.00	\$ 26,210.00	
11/01/41	\$ 1,225,000.00	\$ -	\$ 24,500.00	\$ 145,710.00
05/01/42	\$ 1,225,000.00	\$ 100,000.00	\$ 24,500.00	
11/01/42	\$ 1,125,000.00	\$ -	\$ 22,500.00	\$ 147,000.00
05/01/43	\$ 1,125,000.00	\$ 105,000.00	\$ 22,500.00	
11/01/43	\$ 1,020,000.00	\$ -	\$ 20,400.00	\$ 147,900.00
05/01/44	\$ 1,020,000.00	\$ 110,000.00	\$ 20,400.00	
11/01/44	\$ 910,000.00	\$ -	\$ 18,200.00	\$ 148,600.00
05/01/45	\$ 910,000.00	\$ 115,000.00	\$ 18,200.00	
11/01/45	\$ 795,000.00	\$ -	\$ 15,900.00	\$ 149,100.00
05/01/46	\$ 795,000.00	\$ 120,000.00	\$ 15,900.00	
11/01/46	\$ 675,000.00	\$ -	\$ 13,500.00	\$ 149,400.00

Tohoqua
Community Development District
Series 2021 Special Assessment Bonds Phase 4A/5A Project
Amortization Schedule

Date	Balance	Principal	Interest	Total
05/01/47	\$ 675,000.00	\$ 125,000.00	\$ 13,500.00	
11/01/47	\$ 550,000.00	\$ -	\$ 11,000.00	\$ 149,500.00
05/01/48	\$ 550,000.00	\$ 130,000.00	\$ 11,000.00	
11/01/48	\$ 420,000.00	\$ -	\$ 8,400.00	\$ 149,400.00
05/01/49	\$ 420,000.00	\$ 135,000.00	\$ 8,400.00	
11/01/49	\$ 285,000.00	\$ -	\$ 5,700.00	\$ 149,100.00
05/01/50	\$ 285,000.00	\$ 140,000.00	\$ 5,700.00	
11/01/50	\$ 145,000.00	\$ -	\$ 2,900.00	\$ 148,600.00
05/01/51	\$ 145,000.00	\$ 145,000.00	\$ 2,900.00	\$ 147,900.00
		\$ 2,550,000.00	\$ 1,651,766.25	\$ 4,304,108.75

Tohoqua
Community Development District
Debt Service Fund - Series 2022 Phase 3A/6A
Fiscal Year 2024

Description	Adopted Budget FY2023	Actual thru 6/30/23	Projected Next 3 Months	Total thru 9/30/23	Adopted Budget FY2024
Revenues					
Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ 150,950
Interest	\$ 4,156	\$ 2,896	\$ 1,260	\$ 4,156	\$ -
Carry Forward Surplus	\$ -	\$ -	\$ -	\$ -	\$ 63,823
Total Revenues	\$ 4,156	\$ 2,896	\$ 1,260	\$ 4,156	\$ 214,773
Expenditures					
Interest Payment - 11/01	\$ -	\$ -	\$ -	\$ -	\$ 60,204
Principal Payment - 05/01	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Interest Payment - 05/01	\$ 59,200	\$ 59,200	\$ -	\$ 59,200	\$ 60,204
Total Expenditures	\$ 59,200	\$ 59,200	\$ -	\$ 59,200	\$ 150,408
Other Financing Sources/(Uses)					
Bond Proceeds	\$ 194,879	\$ 194,879	\$ -	\$ 194,879	\$ -
Total Other Financing Sources/(Uses)	\$ 194,879	\$ 194,879	\$ -	\$ 194,879	\$ -
Excess Revenues/(Expenditures)	\$ 139,835	\$ 138,575	\$ 1,260	\$ 139,835	\$ 64,365

1. Carry forward surplus is net of Reserves.

Interest 11/1/24 \$59,454

Net Assessments	\$150,950
Add: Discounts & Collection	\$9,635
Gross Assessments	<u>\$160,585</u>

Product Type	No. of Units	Annual Debt Service	Per Unit Net Debt Assessment	Per Unit Gross Debt Assessment
Townhome	122	\$ 47,318	\$387.85	\$412.61
Single-Family 32'	46	\$ 39,397	\$856.46	\$911.12
Single-Family 50'	48	\$ 64,235	\$1,338.23	\$1,423.65
	216	\$ 150,950		

Tohoqua
Community Development District
Series 2022 Special Assessment Bonds (Phase 3/6)
Amortization Schedule

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
11/01/23	\$ 2,120,000.00	\$ -	\$ 60,203.75	\$ 119,404.10
05/01/24	\$ 2,120,000.00	\$ 30,000.00	\$ 60,203.75	\$ -
11/01/24	\$ 2,090,000.00	\$ -	\$ 59,453.75	\$ 149,657.50
05/01/25	\$ 2,090,000.00	\$ 30,000.00	\$ 59,453.75	\$ -
11/01/25	\$ 2,060,000.00	\$ -	\$ 58,703.75	\$ 148,157.50
05/01/26	\$ 2,060,000.00	\$ 30,000.00	\$ 58,703.75	\$ -
11/01/26	\$ 2,030,000.00	\$ -	\$ 57,953.75	\$ 146,657.50
05/01/27	\$ 2,030,000.00	\$ 35,000.00	\$ 57,953.75	\$ -
11/01/27	\$ 1,995,000.00	\$ -	\$ 57,078.75	\$ 150,032.50
05/01/28	\$ 1,995,000.00	\$ 35,000.00	\$ 57,078.75	\$ -
11/01/28	\$ 1,960,000.00	\$ -	\$ 56,203.75	\$ 148,282.50
05/01/29	\$ 1,960,000.00	\$ 35,000.00	\$ 56,203.75	\$ -
11/01/29	\$ 1,925,000.00	\$ -	\$ 55,328.75	\$ 146,532.50
05/01/30	\$ 1,925,000.00	\$ 40,000.00	\$ 55,328.75	\$ -
11/01/30	\$ 1,800,000.00	\$ -	\$ 54,328.75	\$ 149,657.50
05/01/31	\$ 1,800,000.00	\$ 40,000.00	\$ 54,328.75	\$ -
11/01/31	\$ 1,800,000.00	\$ -	\$ 53,328.75	\$ 147,657.50
05/01/32	\$ 1,800,000.00	\$ 45,000.00	\$ 53,328.75	\$ -
11/01/32	\$ 1,800,000.00	\$ -	\$ 52,203.75	\$ 150,532.50
05/01/33	\$ 1,800,000.00	\$ 45,000.00	\$ 52,203.75	\$ -
11/01/33	\$ 1,755,000.00	\$ -	\$ 50,921.25	\$ 148,125.00
05/01/34	\$ 1,755,000.00	\$ 50,000.00	\$ 50,921.25	\$ -
11/01/34	\$ 1,705,000.00	\$ -	\$ 49,496.25	\$ 150,417.50
05/01/35	\$ 1,705,000.00	\$ 50,000.00	\$ 49,496.25	\$ -
11/01/35	\$ 1,655,000.00	\$ -	\$ 48,071.25	\$ 147,567.50
05/01/36	\$ 1,655,000.00	\$ 55,000.00	\$ 48,071.25	\$ -
11/01/36	\$ 1,600,000.00	\$ -	\$ 46,503.75	\$ 149,575.00
05/01/37	\$ 1,600,000.00	\$ 55,000.00	\$ 46,503.75	\$ -
11/01/37	\$ 1,545,000.00	\$ -	\$ 44,936.25	\$ 146,440.00
05/01/38	\$ 1,545,000.00	\$ 60,000.00	\$ 44,936.25	\$ -
11/01/38	\$ 1,485,000.00	\$ -	\$ 43,226.25	\$ 148,162.50
05/01/39	\$ 1,485,000.00	\$ 65,000.00	\$ 43,226.25	\$ -
11/01/39	\$ 1,420,000.00	\$ -	\$ 41,373.75	\$ 149,600.00
05/01/40	\$ 1,420,000.00	\$ 70,000.00	\$ 41,373.75	\$ -
11/01/40	\$ 1,205,000.00	\$ -	\$ 39,378.75	\$ 150,752.50
05/01/41	\$ 1,205,000.00	\$ 70,000.00	\$ 39,378.75	\$ -
11/01/41	\$ 1,205,000.00	\$ -	\$ 37,383.75	\$ 146,762.50
05/01/42	\$ 1,205,000.00	\$ 75,000.00	\$ 37,383.75	\$ -
11/01/42	\$ 1,205,000.00	\$ -	\$ 35,246.25	\$ 147,630.00
05/01/43	\$ 1,205,000.00	\$ 80,000.00	\$ 35,246.25	\$ -
11/01/43	\$ 1,125,000.00	\$ -	\$ 32,906.25	\$ 148,152.50
05/01/44	\$ 1,125,000.00	\$ 85,000.00	\$ 32,906.25	\$ -
11/01/44	\$ 1,040,000.00	\$ -	\$ 30,420.00	\$ 148,326.25
05/01/45	\$ 1,040,000.00	\$ 90,000.00	\$ 30,420.00	\$ -
11/01/45	\$ 950,000.00	\$ -	\$ 27,787.50	\$ 148,207.50
05/01/46	\$ 950,000.00	\$ 95,000.00	\$ 27,787.50	\$ -
11/01/46	\$ 855,000.00	\$ -	\$ 25,008.75	\$ 147,796.25
05/01/47	\$ 855,000.00	\$ 100,000.00	\$ 25,008.75	\$ -
11/01/47	\$ 755,000.00	\$ -	\$ 22,083.75	\$ 147,092.50
05/01/48	\$ 755,000.00	\$ 110,000.00	\$ 22,083.75	\$ -

Tohoqua
Community Development District
Series 2022 Special Assessment Bonds (Phase 3/6)
Amortization Schedule

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
11/01/48	\$ 645,000.00	\$ -	\$ 18,866.25	\$ 150,950.00
05/01/49	\$ 645,000.00	\$ 115,000.00	\$ 18,866.25	\$ -
11/01/49	\$ 530,000.00	\$ -	\$ 15,502.50	\$ 149,368.75
05/01/50	\$ 530,000.00	\$ 120,000.00	\$ 15,502.50	\$ -
11/01/50	\$ 410,000.00	\$ -	\$ 11,992.50	\$ 147,495.00
05/01/51	\$ 410,000.00	\$ 130,000.00	\$ 11,992.50	\$ -
11/01/51	\$ 280,000.00	\$ -	\$ 8,190.00	\$ 150,182.50
05/01/52	\$ 280,000.00	\$ 135,000.00	\$ 8,190.00	\$ -
11/01/52	\$ 145,000.00	\$ -	\$ 4,241.25	\$ 147,431.25
05/01/53	\$ 145,000.00	\$ 145,000.00	\$ 4,241.25	\$ 149,241.25
		\$ 2,120,000.00	\$ 2,396,647.50	\$ 4,575,847.85

Tohoqua
Community Development District
Debt Service Fund - Series 2023 Phase 4B/5B
Fiscal Year 2024

Description	Adopted Budget FY2023	Actual thru 6/30/23	Projected Next 3 Months	Total thru 9/30/23	Adopted Budget FY2024
Revenues					
Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ 154,199
Interest	\$ 2,417	\$ 1,127	\$ 1,290	\$ 2,417	\$ 2,417
Carry Forward Surplus	\$ -	\$ -	\$ -	\$ -	\$ 62,052
Total Revenues	\$ 2,417	\$ 1,127	\$ 1,290	\$ 2,417	\$ 218,669
Expenditures					
Interest Payment - 11/01	\$ -	\$ -	\$ -	\$ -	\$ 60,228
Principal Payment - 05/01	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Interest Payment - 05/01	\$ 15,391	\$ 15,391	\$ -	\$ 15,391	\$ 60,228
Total Expenditures	\$ 15,391	\$ 15,391	\$ -	\$ 15,391	\$ 150,455
Other Financing Sources/(Uses)					
Bond Proceeds	\$ 152,719	\$ 152,719	\$ -	\$ 152,719	\$ -
Transfer In/(Out)	\$ -	\$ (593)	\$ -	\$ (593)	\$ -
Total Other Financing Sources/(Uses)	\$ 152,719	\$ 152,126	\$ -	\$ 152,126	\$ -
Excess Revenues/(Expenditures)	\$ 139,745	\$ 137,862	\$ 1,290	\$ 139,152	\$ 68,214

1. Carry forward surplus is net of Reserves.

Interest 11/1/24 \$59,553

Net Assessments	\$154,199
Add: Discounts & Collection	\$9,842
Gross Assessments	<u>\$164,041</u>

Product Type	No. of Units	Annual Debt Service	Per Unit Net Debt Assessment	Per Unit Gross Debt Assessment
Multi-Family-Duplex 33'	72	\$ 33,449	\$464.57	\$494.22
Single-Family 32'	67	\$ 33,720	\$503.28	\$535.41
Single-Family 40'	38	\$ 23,538	\$619.42	\$658.96
Single-Family 50'	82	\$ 63,492	\$774.29	\$823.72
	259	\$ 154,199		

Tohoqua
Community Development District
Series 2023 Special Assessment Bonds Phase 4B/5B Project
Amortization Schedule

Date	Balance	Principal	Interest	Total
11/01/23	\$ 2,230,000.00	\$ -	\$ 60,227.50	\$ 75,618.97
05/01/24	\$ 2,230,000.00	\$ 30,000.00	\$ 60,227.50	
11/01/24	\$ 2,200,000.00	\$ -	\$ 59,552.50	\$ 149,780.00
05/01/25	\$ 2,200,000.00	\$ 35,000.00	\$ 59,552.50	
11/01/25	\$ 2,165,000.00	\$ -	\$ 58,765.00	\$ 153,317.50
05/01/26	\$ 2,165,000.00	\$ 35,000.00	\$ 58,765.00	
11/01/26	\$ 2,130,000.00	\$ -	\$ 57,977.50	\$ 151,742.50
05/01/27	\$ 2,130,000.00	\$ 35,000.00	\$ 57,977.50	
11/01/27	\$ 2,095,000.00	\$ -	\$ 57,190.00	\$ 150,167.50
05/01/28	\$ 2,095,000.00	\$ 40,000.00	\$ 57,190.00	
11/01/28	\$ 2,055,000.00	\$ -	\$ 56,290.00	\$ 153,480.00
05/01/29	\$ 2,055,000.00	\$ 40,000.00	\$ 56,290.00	
11/01/29	\$ 2,015,000.00	\$ -	\$ 55,390.00	\$ 151,680.00
05/01/30	\$ 2,015,000.00	\$ 40,000.00	\$ 55,390.00	
11/01/30	\$ 1,975,000.00	\$ -	\$ 54,490.00	\$ 149,880.00
05/01/31	\$ 1,975,000.00	\$ 45,000.00	\$ 54,490.00	
11/01/31	\$ 1,930,000.00	\$ -	\$ 53,275.00	\$ 152,765.00
05/01/32	\$ 1,930,000.00	\$ 45,000.00	\$ 53,275.00	
11/01/32	\$ 1,885,000.00	\$ -	\$ 52,060.00	\$ 150,335.00
05/01/33	\$ 1,885,000.00	\$ 50,000.00	\$ 52,060.00	
11/01/33	\$ 1,835,000.00	\$ -	\$ 50,710.00	\$ 152,770.00
05/01/34	\$ 1,835,000.00	\$ 50,000.00	\$ 50,710.00	
11/01/34	\$ 1,785,000.00	\$ -	\$ 49,360.00	\$ 150,070.00
05/01/35	\$ 1,785,000.00	\$ 55,000.00	\$ 49,360.00	
11/01/35	\$ 1,730,000.00	\$ -	\$ 47,875.00	\$ 152,235.00
05/01/36	\$ 1,730,000.00	\$ 60,000.00	\$ 47,875.00	
11/01/36	\$ 1,670,000.00	\$ -	\$ 46,255.00	\$ 154,130.00
05/01/37	\$ 1,670,000.00	\$ 60,000.00	\$ 46,255.00	
11/01/37	\$ 1,610,000.00	\$ -	\$ 44,635.00	\$ 150,890.00
05/01/38	\$ 1,610,000.00	\$ 65,000.00	\$ 44,635.00	
11/01/38	\$ 1,545,000.00	\$ -	\$ 42,880.00	\$ 152,515.00
05/01/39	\$ 1,545,000.00	\$ 70,000.00	\$ 42,880.00	
11/01/39	\$ 1,475,000.00	\$ -	\$ 40,990.00	\$ 153,870.00
05/01/40	\$ 1,475,000.00	\$ 70,000.00	\$ 40,990.00	
11/01/40	\$ 1,405,000.00	\$ -	\$ 39,100.00	\$ 150,090.00
05/01/41	\$ 1,405,000.00	\$ 75,000.00	\$ 39,100.00	
11/01/41	\$ 1,250,000.00	\$ -	\$ 37,075.00	\$ 151,175.00
05/01/42	\$ 1,165,000.00	\$ 80,000.00	\$ 37,075.00	
11/01/42	\$ 1,165,000.00	\$ -	\$ 34,915.00	\$ 151,990.00
05/01/43	\$ 1,165,000.00	\$ 85,000.00	\$ 34,915.00	
11/01/43	\$ 1,165,000.00	\$ -	\$ 32,620.00	\$ 152,535.00
05/01/44	\$ 1,165,000.00	\$ 90,000.00	\$ 32,620.00	
11/01/44	\$ 1,075,000.00	\$ -	\$ 30,100.00	\$ 152,720.00
05/01/45	\$ 1,075,000.00	\$ 95,000.00	\$ 30,100.00	
11/01/45	\$ 980,000.00	\$ -	\$ 27,440.00	\$ 152,540.00
05/01/46	\$ 980,000.00	\$ 100,000.00	\$ 27,440.00	

Tohoqua
Community Development District
Series 2023 Special Assessment Bonds Phase 4B/5B Project
Amortization Schedule

Date	Balance	Principal	Interest	Total
11/01/46	\$ 880,000.00	\$ -	\$ 24,640.00	\$ 152,080.00
05/01/47	\$ 880,000.00	\$ 105,000.00	\$ 24,640.00	
11/01/47	\$ 775,000.00	\$ -	\$ 21,700.00	\$ 151,340.00
05/01/48	\$ 775,000.00	\$ 110,000.00	\$ 21,700.00	
11/01/48	\$ 665,000.00	\$ -	\$ 18,620.00	\$ 150,320.00
05/01/49	\$ 665,000.00	\$ 120,000.00	\$ 18,620.00	
11/01/49	\$ 545,000.00	\$ -	\$ 15,260.00	\$ 153,880.00
05/01/50	\$ 545,000.00	\$ 125,000.00	\$ 15,260.00	
11/01/50	\$ 420,000.00	\$ -	\$ 11,760.00	\$ 152,020.00
05/01/51	\$ 420,000.00	\$ 130,000.00	\$ 11,760.00	\$ -
11/01/51	\$ 290,000.00	\$ -	\$ 8,120.00	\$ 149,880.00
05/01/52	\$ 290,000.00	\$ 140,000.00	\$ 8,120.00	\$ -
11/01/52	\$ 150,000.00	\$ -	\$ 4,200.00	\$ 152,320.00
05/01/53	\$ 150,000.00	\$ 150,000.00	\$ 4,200.00	\$ 154,200.00
		\$ 2,230,000.00	\$ 2,386,945.00	\$ 4,632,336.47