

*Tohoqua
Community Development District*

Agenda

November 6, 2024

AGENDA

Tohoqua

Community Development District

219 East Livingston Street, Orlando, Florida 32801

Phone: 407-841-5524 – Fax: 407-839-1526

October 30, 2024

Board of Supervisors Tohoqua Community Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of **Tohoqua Community Development District** will be held **Wednesday, November 6, 2024 at 9:00 AM at the Tohoqua Amenity Center, 1830 Fulfillment Drive, Kissimmee, Florida 34744**. Following is the advance agenda for the meeting:

Landowners' Meeting

1. Determination of Number of Voting Units Represented
2. Call to Order
3. Election of Chairman for the Purposes of Conducting Landowners' Meeting
4. Nominations for the Position of Supervisor (1)
5. Casting of Ballots
6. Tabulation of Ballots and Announcement of Results
7. Adjournment

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period
3. Organizational Matters
 - A. Administration of Oath of Office to Newly Elected Supervisor
 - B. Acceptance of Resignation of Supervisor Rogozinski, Seat 5
 - C. Consideration of Resolution 2025-01 Canvassing and Certifying the Results of the Landowners' Election
 - D. Election of Officers
 - E. Consideration of Resolution 2025-02 Electing Officers
4. Approval of Minutes of the August 7, 2024 Board of Supervisors Meeting
5. Consideration of Resolution 2025-03 Declaring Seats 3 and 5 Vacant
6. Consideration of Resolution 2025-04 Conveyance of Utilities Located in Phase 7-1A to TWA
7. Discussion of Mailbox Relocation
8. Ratification of Fiscal Year 2024 Audit Engagement Letter
9. Staff Reports
 - A. Attorney

- B. Engineer
- C. Field Manager's Report
- D. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - iii. Amenity Manager's Report
- 10. Other Business
- 11. Supervisor Requests
- 12. Adjournment

LANDOWNERS' MEETING

**INSTRUCTIONS RELATING TO LANDOWNERS' MEETING OF
TOHOQUA COMMUNITY DEVELOPMENT DISTRICT
FOR THE ELECTION OF SUPERVISORS**

DATE OF LANDOWNERS' MEETING: **NOVEMBER 6, 2024**

TIME: **9:00 A.M.**

LOCATION: **1830 Fulfilment Drive, Kissimmee, FL 34744**

Pursuant to Chapter 190, Florida Statutes, and after a Community Development District ("**District**") has been established and the landowners have held their initial election, there shall be a subsequent landowners' meeting for the purpose of electing members of the Board of Supervisors ("**Board**") every two years until the District qualifies to have its board members elected by the qualified electors of the District. The following instructions on how all landowners may participate in the election are intended to comply with Section 190.006(2)(b), *Florida Statutes*.

A landowner may vote in person at the landowners' meeting, or the landowner may nominate a proxy holder to vote at the meeting in place of the landowner. Whether in person or by proxy, each landowner shall be entitled to cast one vote per acre of land owned by him or her and located within the District, for each position on the Board that is open for election for the upcoming term. A fraction of an acre shall be treated as one (1) acre, entitling the landowner to one vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, please note that a particular parcel of real property is entitled to only one vote for each eligible acre of land or fraction thereof; therefore, two or more people who own real property in common, that is one acre or less, are together entitled to only one vote for that real property.

At the landowners' meeting, the first step is to elect a chair for the meeting, who may be any person present at the meeting. The landowners shall also elect a secretary for the meeting who may be any person present at the meeting. The secretary shall be responsible for the minutes of the meeting. The chair shall conduct the nominations and the voting. If the chair is a landowner or proxy holder of a landowner, he or she may nominate candidates and make second motions. Candidates must be nominated and then shall be elected by a vote of the landowners. Nominees may be elected only to a position on the Board that is open for election for the upcoming term.

This year, one (1) seat on the Board will be up for election in a landowner seat for a four year period. The term of office for the successful landowner candidate shall commence upon election.

A proxy is available upon request. To be valid, each proxy must be signed by one of the legal owners of the property for which the vote is cast and must contain the typed or printed name of the individual who signed the proxy; the street address, legal description of the property or tax parcel identification number; and the number of authorized votes. If the proxy authorizes more than one vote, each property must be listed and the number of acres of each property must be included. The signature on a proxy does not need to be notarized.

**BOARD OF SUPERVISORS
MEETING**

SECTION III

SECTION B

6/5/24

Dear Manager,

I, Shaun Rogozinski, resign from the Tohoqua Community Development District Board of Supervisors effective June 5, 2024.

Thank you,

A handwritten signature in blue ink, appearing to read "Shaun Rogozinski". The signature is written in a cursive style with a large initial "S" and "R".

SECTION C

RESOLUTION 2025-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TOHOQUA COMMUNITY DEVELOPMENT DISTRICT CANVASSING AND CERTIFYING THE RESULTS OF THE LANDOWNER’S ELECTION OF SUPERVISORS HELD PURSUANT TO SECTION 190.006(2), FLORIDA STATUTES, AND PROVIDING FOR AN EFFECTIVE DATE

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

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

WHEREAS, such landowners meeting, the Minutes of which are attached hereto as **Exhibit A**, was held on November 6, 2024, immediately prior to the meeting of the District’s Board of Supervisors, and at which the below recited persons were duly elected by virtue of the votes cast in his/her favor; and

WHEREAS, the Board of Supervisors of the District, by means of this Resolution, desires to canvas the votes and declare and certify the results of said election.

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

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

_____	Seat 4	Votes _____
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SECTION 2. In accordance with Section 190.006(2), *Florida Statutes*, and by virtue of the number of votes cast for the Supervisor, the above-named persons are declared to have been elected for the following terms of office:

_____	4 Year Term
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SECTION 3. This resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 6th day of November 2024.

ATTEST:

**TOHOQUA COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Minutes of Landowner Meeting and Election

SECTION E

RESOLUTION 2025-02

A RESOLUTION ELECTING THE OFFICERS OF THE TOHOQUA COMMUNITY DEVELOPMENT DISTRICT, OSCEOLA COUNTY, FLORIDA.

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

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

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

SECTION 1. The following persons are elected to the offices shown:

- Chairperson _____
- Vice Chairperson _____
- Secretary _____
- Assistant Secretary _____
- Assistant Secretary _____
- Assistant Secretary _____
- Assistant Secretary _____
- Treasurer _____
- Assistant Treasurer _____
- Assistant Treasurer _____

PASSED AND ADOPTED this 6th day of November 2024.

ATTEST:

**TOHOQUA COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

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 Wednesday, **August 7, 2024** at 9:00 a.m. at Tohoqua Amenity Center, 1830 Fulfillment Drive, Kissimmee, Florida.

Present and constituting a quorum:

Andre Vidrine	Chairman
Rob Bonin	Assistant Secretary
Shaun Rogozinski	Assistant Secretary

Also present were:

George Flint	District Manager
Kristen Trucco	District Counsel
Eric Warren	District Engineer
Alan Scheerer	Field Manager
Chris Horter	GMS
Marcia Calleja	CALM

FIRST ORDER OF BUSINESS

Roll Call

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

Mr. Flint: For the audience's benefit, my name is Mr. George Flint and I'm the District Manager for the Tohoqua Community Development District. We have three of the five Board Members present. Mr. Eric Warren is the District Engineer. He works with the firm Poulos & Bennett. Ms. Kristen Trucco is the attorney for the CDD. Mr. Alan Scheerer is the Field Manager. He manages the onsite contracts, the landscape and lake maintenance contracts. Ms. Marcia Calleja is the General Manager for Tohoqua and manages the onsite facilities. She is also involved in the HOA, but she's not in that capacity at this meeting. This is a CDD meeting. We have other amenity staff here as well. We'll go ahead and move on with the agenda.

SECOND ORDER OF BUSINESS

Public Comment Period

At the beginning of each meeting, we have a public comment section, which is an opportunity for any members of the public, to provide comments to the Board on any agenda item or any items that you want to bring to the Board's attention. We have a public hearing regarding the budget, where the public would have an opportunity to provide input. So, if you have comments regarding the budget, you may want to reserve that for the public hearing. But if you have comments on other items, you can bring that to the Board's attention now. We transcribe these meetings, so we would ask that you state your name and address. Per our rules, we try to limit comments to three minutes per speaker, if possible. So, does anyone want to provide any public comment? Okay, I guess everyone is here for the budget. We will have some discussion regarding the reserve stormwater system, later in the meeting, as this is an area of concern. So, we'll have some discussion under the Field Manager's Report regarding that item.

THIRD ORDER OF BUSINESS

**Approval of Minutes of the June 5, 2024,
Board of Supervisors Meeting**

Mr. Flint: Next is the approval of the minutes from the June 5th Board meeting. Are there any comments or corrections? If not, we need a motion to approve them.

On MOTION by Mr. Vidrine seconded by Mr. Bonin with all in favor the Minutes of the June 5, 2024 Board of Supervisors Meeting were approved as presented.

FOURTH ORDER OF BUSINESS

Public Hearing

Mr. Flint: Next is the public hearing to consider adoption of the Fiscal Year 2025 budget. The budget adoption process is a two-step process per Statute. The Board initially considers what's called a proposed budget and in the spring and they set the date, place and time of the public hearing for its final consideration, which was set for today. In the case of this Proposed Budget, it does contemplate an increase in the operating and maintenance (O&M) assessments. All the landowners within the CDD, received a mailed notice, advising of the today's hearing and where you can get a copy of the budget. So, I'm sure you all are well aware of that. At this time, I'll ask for a motion to open the public hearing.

On MOTION by Mr. Vidrine seconded by Mr. Bonin with all in favor the public hearing on the budget for Fiscal Year 2025 was opened.

Mr. Flint: Alright. The public hearing is open. I put together a short presentation. If anyone would like a copy of this, if they write their email address on the sign-in sheet, we can email it to you or give your email to Marcia or one of the staff. Often, we start these presentations with a little bit of background about Community Development Districts (CDDs), because a lot of times folks may have moved from another State that may not be familiar with CDDs. In Florida, there are over 1,000 CDDs. The most successful developments in Florida, will often have CDDs. In The Villages, for example, there are between 15 and 20 CDDs, incorporated into that entire development. They are special purpose Districts. They are government entities that have limited powers. This CDD was created by Osceola County and was subsequently annexed into the City of St. Cloud. If the project has less than 2,500 acres, the city or county creates them. If it's more than that, it's created by a State entity. They are considered independent Special Districts. So, once they're created, they have a five-member elected Board. They operate as an independent form of government, but they have to comply with all of the statutory requirements; Public Records and Sunshine Laws, bidding requirements, everything that a city or county would have to comply with. The primary powers of CDDs, is to finance, own and maintain public infrastructure. So, the powers are limited. We don't have police power, we don't have zoning power, we can't issue building permits, we can't arrest anybody, but we can own public infrastructure, finance public infrastructure and maintain it. So, anything that you typically would see a local government own and maintain, a CDD could do. That includes roads, water and sewer systems, stormwater management systems, common area landscaping, wetlands and in this case, amenities. The CDD owns the amenities in Tohoqua, with the exception of the Reserve. They also have a private amenity that's owned by the HOA. It can finance offsite improvements, if there are road improvements, road widening, signals that have to be installed, those sorts of things. CDDs can finance public facilities, but we don't do that in this case and there's some other powers as well. In the case of Tohoqua, we maintain the common area landscaping on city and county owned roads. We own and maintain the amenities, with the exception of the private amenities. We own and maintain the stormwater system. Those are the primary responsibilities.

Mr. Scheerer: Also, common area parks.

Mr. Flint: Yeah, common area parks, dog parks, common area space, that sort of thing. How is a CDD governed? As I mentioned, its governed by a five-member Board. Initially, that Board is elected through a Landowner Election, which is based on one vote per acre or part of an acre. Initially, in the life of a CDD, the developer typically is going to have the votes to control who was on the Board, because they own the most land. But after the District was in existence six years and it had at least 250 registered voters, the Board would start to transition to a General Election process. We actually triggered that process this year, as the District has been in existence for six years and has in excess of 250 registered voters. So, two of those five seats transitioned to General Election this year and in two years, two more seats would transition and in an additional two years, the last seat would transition. There were two seats that came up this year. The qualifying period was in June. However, no one qualified and the Board is going to declare those seats vacant, as of the second Tuesday after the election in November. Then any general elector who is interested in serving, can contact us and be considered for appointment. To be a general elector, that means you live full-time with an address within the boundaries of the CDD and you register to vote with that address. So, if this is your second home and your primary home is elsewhere, you're not considered a general elector, but if you live here full-time and are registered to vote with this address, you will qualify.

Resident (Not Identified): I have a question. Are these paid positions?

Mr. Flint: The Statutes provide for \$200 per meeting, for a maximum of \$4,800 per year. So, a lot of times when the seats are developer controlled, the Board Members may waive that compensation, but they may not. It's their discretion. Under Chapter 190, they are entitled to receive \$200 per meeting. So, anyone who is a general elector, who may be appointed or elected to the Board, would be entitled to receive \$200 per meeting. That is per Statute. There's no discretion on that, as it is set by the State legislature. Do we want to get into a question-and-answer period, Mr. Chairman?

Mr. Vidrine: Yes.

Resident (Not Identified): I just wanted to know the CDD's area of responsibility.

Mr. Flint: I have a map and we'll talk about that.

Resident (Not Identified): What do we do about water coming out from the street? Every time it rains, water is floating. The day before yesterday, water came up the house. The CDD is not doing anything.

Mr. Flint: We're going through a presentation right now. So, we're not going to address that, but we do have an item regarding the Reserves stormwater system. We can discuss some of the stormwater issues a little bit later in the meeting. How are CDDs financed? They're typically financed through non-ad valorem assessments. What that means is that what you pay is based on the benefit that you receive. Where property taxes are based on a millage rate applied to the assessed value of your home, an assessment is assessed to your property, based on the benefit you receive. So, you could have two houses next to each other, one that is \$500,000 and one that \$750,000. If they both are receiving the same benefit from the public improvements, they would both pay the same assessment. There are two types of assessments. There's the O&M assessment, which may vary from year to year, based on the budget that's adopted annually. Then you have the debt service assessment, which is typically fixed over the life of that bond and are 30 years. They are collected on the Tax Bill. Why consider a CDD? It does provide some benefit. Being a government entity, it tends to provide more continuity in the community. The regulatory agencies, like Water Management Districts, prefer to work with other government entities. We have the availability of tax-exempt financing. We can issue tax exempt bonds. Our sole purpose is to provide services and manage infrastructure. Then you have the checks and balances that I mentioned. There is an annual independent audit that has to be performed. You have the public hearing process for budget adoption, etc. A little bit of background on this particular District. It was created in 2017 by Osceola County. It currently has 701 acres. It's planned for 2,310 homes. I listed each one of the bond issues. The first bond issue was in 2018. It was for Phase One, the Mattamy section of the project. Then as the project developed, there were additional bond issues. Depending on where you live in the community, is going to depend on what bond issue applies to your property. So, those are all listed here. The last bond issue was actually this year, for the Phase 7 project area. There is a map. Alan, I don't know if you want to go over the boundaries for us.

Mr. Scheerer: Good morning. So, the map is pretty clear. Everything in blue are stormwater ponds. These are all the stormwater ponds within the community that we manage. All of the green spaces that you see, are common areas that the CDD will manage and maintain. We

also maintain the landscaping along Cross Prairie Parkway, East and West. It's a City of St. Cloud owned road, but we have an agreement to maintain the landscaping there as well. In some of the newer areas in Phase 3, there is a dog park and a little teardrop park. It's the most recent area that we took over. All of the rest of these areas are private areas and we don't maintain. There are some commercial spaces, as you know, in the school site down here, that will eventually be maintained by others and not by the District.

Mr. Flint: Give them an idea of the main roads, such as Cross Prairie Parkway.

Mr. Scheerer: The main roads are Cross Prairie Parkway, Neptune Road and Tohoqua Boulevard, which everyone should be familiar with. Exiting the boundaries of the CDD, into the Kindred community, there are Phases 2 and 3. The dead end is the Phase 5 area. That is a private amenity, because it's within the boundaries of the Tohoqua Reserve community.

Mr. Flint: Okay. Thanks, Alan.

Mr. Scheerer: Yes, sir.

Resident (Not Identified): What about the pond? Is that maintained by the CDD?

Mr. Scheerer: Yeah, we'll get into that a little later. But just so you know, we do the monthly spraying. The contractor has to typically wait two weeks in order to come back out. There was a lengthy turnover process. I don't really want to get into this and prefer that the District Manager finish the presentation. We'll talk about it a little bit later and I'll try to answer all of your questions. Okay?

Resident (Not Identified): Thank you.

Resident (Not Identified): Excuse me. Is the canal in back, part of the CDD?

Mr. Scheerer: No, sir. The C31 canal, is owned and maintained by the City of St. Cloud. It actually has an airboat company that works out of there. There are some amenities there, such as basketball, tennis, handball and pickleball. It also goes into the big lake, Toho. The canal is not connected.

Resident (Not Identified): Where does the CDD go?

Mr. Scheerer: The furthest we will go, is into Phase 5. We don't go outside of that. None of the canal is managed by the District. I believe that is a city or county-maintained canal. That's not us.

Mr. Flint: Next is a summary, which we've already covered. There are 701 acres and 2,310 planned units. The CDD owns and maintains amenities, parks, open space, stormwater

system, landscape, hardscape, irrigation in the common areas and on the public roads, as well as all of the streetlights in the community. The Proposed Fiscal Year 2025 Budget includes a proposed increase in the O&M assessment. The assessment is based on the product type. So, a 70-foot lot is going to pay more than a 45-foot lot, obviously. Because we talked about it being based on the benefits of property, a wider lot is going to have more impact on the stormwater system, etc. There are typically going to be bigger homes. There's going to be more people that are going to be using the amenities. There was an Assessment Methodology that was established when the bonds were issued, that allocates the benefit to the different product types. So, the proposed O&M amounts are reflected there, it's about a 16% increase over the current year. I'll go over that a little bit. If you looked at the budget, you would see that there are some increases in the General Fund administrative category. A lot of those have to do with costs that are related to the bond issues. So, every time a new series of bonds is issued, there are Trustees Fees, Arbitrage Reports and Dissemination Agent Fees. The increases in that category are primarily related to the fact that we've issued more bonds, but those are spread across the entire District. There are some proposed increases in the Management Fees. Those are reflected in there as well. The Landscape Maintenance Budget is only about a 4% increase. What we've tried to do from the beginning, is make sure that we started out with some conceptual plans and tried to develop a build out budget to understand where these assessments would ultimately be, once the project is built out. Because we didn't want to have the assessments or we didn't want to have a huge increase. So, we've tried to level those out to the extent we can. But the landscape maintenance number is ultimately a lot closer than where we had initially estimated. But there are some other things that have changed during the course of the development of the project. One of the main things that changed, is an additional amenity was added in Phase 4, which wasn't originally planned. If you look at the expenses, about 41% of those costs are related to the Phase 4 amenity, which include janitorial expenses, utilities, pool cleaning, staffing of the pool and pool attendance, but not lifeguards. All of those costs have to be added into this budget. They weren't in the original build out budget. So, that accounts for an \$88,000 increase related to those Phase 4 amenity costs. The good news is you'll have another amenity to use in the community, in addition to the main one here and the Reserve includes a private amenity. But there are costs associated with that. The question comes up, is everyone paying? The answer is yes. At this point, all 2,310 lots are being assessed the O&M assessments. The only phase that has not issued

bonds yet, is what we call Phase 8, but the planned units in Phase 8 are paying assessments. Because I don't believe Phase 8 has been platted, we direct bill the developer based on the planned units that are in Phase 8. Because the project has been developing over time and the costs are being estimated over time, we have had developer funding as a component in the budget, up to Fiscal Year 2025. We're at that point now, where we're transitioning away from having the developer providing any funding for costs in the community. However, because Phase 8 is the last undeveloped parcel, its being assessed O&M assessments based on the planned units in Phase 8. So, you will see in the proposed Fiscal Year 2025 budget, there is no developer funding component. The master developer in this project, sold the remaining developable projects to Pulte and they are building out the remainder of the project. Because everything is being assessed through assessments, there is no developer funding component to the budget. What happens if the money is not spent? We're a government and any money that is collected and not spent, rolls over into the next year's budget. Typically, we would look at our operating and capital reserves and to the extent they need to be funded, that money could be transferred. It would take Board action to do that. On the debt service assessments, we're often asked if those can be paid off. State Law does allow them to be prepaid. If anyone wanted to prepay the remaining principal on their lot, that debt service assessment would come off of you Tax Bill. That's really a personal and financial decision for each homeowner, as to whether or not that makes sense for them. The lien and the assessment that's on your home, is not really a personal liability for you. It runs with the land. So, if you sell your house, it's not something that shows up in your title work. It's having to be satisfied like a typical lien would. At this time, we will transition back to the public hearing. Mr. Chairman, do you want me to go through the budget or do you want to take public comment at this point?

Mr. Vidrine: We can take public comments.

Mr. Flint: Okay. Because this is a public hearing, we'll go ahead and take public comment. It works the same way that the general public comment at the beginning would work. If anyone has any comments or questions, state your name and address and try to limit it to three minutes. When you go to a government meeting, you don't typically get into a dialogue. It's more to provide comment and then the questions are usually addressed during the course of the meeting. So, we want to try to avoid a back-and-forth dialogue, to the extent we can, to keep the meeting orderly, but to the extent anyone has comments, please state your name and address.

Resident (Maria Couyutas-Noriega, 1679 Contentment Loop): Is it within the CDD's purview to put traffic restrictions for commercial vehicles across Cross Prairie Parkway and if so, is there a plan?

Mr. Flint: Cross Prairie Parkway is not owned by the CDD. First of all, we don't have traffic regulation authority under the Statute. That falls to the local governments, whether the city or county. So, any restrictions on Cross Prairie Parkway regarding speed limits or speeding enforcement, traffic calming, would have to be with the City of St. Cloud.

Mr. Vidrine: It's owned by Osceola County.

Mr. Flint: Cross Prairie Parkway was owned by Osceola County and the county would be responsible. We maintain the landscaping on Cross Prairie Parkway, but we don't own and maintain the road and we don't have traffic regulation authority.

Resident (Patricia Ewing, 2734 Summer Retreat Lane): I have a question on the debt portion.

Mr. Flint: Yes.

Resident (Patricia Ewing, 2734 Summer Retreat Lane): I knew you could pay that off, but where would you find out who to contact, to question the dollar amount for the debt portion?

Mr. Flint: You contact my office and we'll provide you with a payoff amount, instructions and timeframe. So, if you're interested, I'll provide you with my card or Marcia can give you her contact information.

Resident (Patricia Ewing, 2734 Summer Retreat Lane): Thank you.

Mr. Flint: We can provide you the payoff information, but we'll need your address, because it does vary depending on where you live. If you choose to do it, then you would send us the check and we'll send you a release of lien.

Resident (Joseph Cook, 2740 Serenity Meadow Drive): We have lived here since November. But in the short time that we've been here, we were trying to find out who is charge of maintaining the rainwater and street conditions? I looked up your documents and the stormwater drainage system was clearly the CDD's responsibility.

Mr. Flint: Correct.

Resident (Joseph Cook, 2740 Serenity Meadow Drive): However, it's compounded by the ground water. The builder doesn't seem to supervise the people that are working there. Not only

does debris get washed down during a rainstorm, but also the sand and the dirt from the empty lot or whatever they're doing, also washes down.

Mr. Flint: Right.

Resident (Joseph Cook, 2740 Serenity Meadow Drive): We've been talking about this in our neighborhood for quite some time. It took an unfortunate incident of someone calling the news channel, to come out to our neighborhood and do a live incident report, for someone to react. It's funny how that caused somebody to all of a sudden show up the very next day with all kinds of trucks doing stuff and then we start seeing reports. This has been known for years, one engineer pointing to another engineer. All I know is that perhaps, Tohoqua Reserve might consider getting an independent attorney to look into the situation if it continues. Now my final note, is that it appears that it's better than it was before, but we haven't had a three-hour steady rain, to really test that out. But I'm encouraged to see that something has been done and it looks like it's better. My final question is, who is in charge of the Pulte crews, to make sure they're not littering and leaving stuff all over the place. You guys aren't in charge of Pulte, but Pulte's not in charge of you. Isn't there somebody who the buck stops with?

Mr. Vidrine: That's a very important comment and I know a lot of people are here because of this. We want to talk about it, engage, conversate, have dialogue. We're not dismissing anything. We're just trying to stand out. If you would just be a little more patient, let us get through this budget part, then we would be happy to address that comment under that session. Is that okay with everyone? I know that it is in everyone's mind.

Mr. Flint: We have it on the agenda.

Resident (Joseph Cook, 2740 Serenity Meadow Drive): Thank you.

Mr. Flint: Are there any other comments?

Resident (Juan Vazquez, 1921 Spring Shower Circle): My question is on the budget. Do you do a yearly budget?

Mr. Flint: Correct.

Resident (Juan Vazquez, 1921 Spring Shower Circle): The adjustments at the end of the year, like you said, might be a surplus of money or a shortage of money for that year. Is that corrected the next fiscal year or is it corrected in the future or is it expanded within the next year? How is that amount of money that is leftover or old, corrected?

Mr. Flint: If the actual expenses exceed the budgeted expenses, there's an amendment that has to be done within 60 days of the end of the fiscal year.

Resident (Juan Vazquez, 1921 Spring Shower Circle): For the next budget.

Mr. Flint: Well, you need to clean up the prior budget, if you're over. On an annual basis, you may exceed your available revenue. You may be using Fund Balance to balance your budget and the next year it comes down, depending on if you have one-time expenses or not. The CDD, as a government entity, has to adopt a balanced budget and whether we're balancing it with assessments or we're having to use carryforward to balance it, it's all reflected in the budget. There are monthly financial statements that are prepared, so you can see the Balance Sheet and Statements of Revenue and Expenditures on an ongoing basis throughout the fiscal year to monitor that. I don't know if that answers your question, but each year, the Board goes through a budget process. We evaluate our revenue and expenses and to the extent we believe there has to be an increase in the assessments, then we would go through this process. We try not to do that every year, because we don't want to have to go through a mailed notice and a public hearing and impact all of you. So, we try to do our best to make those estimates as good as possible, so that we're not coming back every year and increasing your assessments. We think with this increase, we have one more phase that's coming on. I believe we have a partial year of expenses in here for Phase 8. We don't have the entire Phase 8 in here, but there are some other line items that we can probably look at and we may be able to tighten those up, to hopefully offset any further Phase 8 increases. So, I hope not to be here next year with a public hearing, with another recommended increase, but each Spring, the Board considers a Proposed Budget and that's really the start of the process. Then usually in August, you have the public hearing. I don't know that I answered your question.

Resident (Juan Vazquez, 1921 Spring Shower Circle): That answers my question with what was left over. Is the possibility of a shortage of money in the budget, creating a special assessment?

Mr. Flint: I mean, stranger things have happened. We manage over 250 CDDs and I've done this for a long time. We typically have never had to come back mid-year to do a special assessment like an HOA. As a government, we adopt an annual budget and live with it. We have an operating reserve, with cash for about three months. There is about \$444,000 sitting there as an operating reserve in our budget. So, we try to make sure that we don't have that situation,

where we have a shortfall during the year. We just funded our operating reserve and now we're looking at going forward, funding capital reserves. We have \$50,000 in this budget that would be transferred to a capital reserve. The plan would be every year, we would begin to transfer that money into the capital reserve to fund any major expenses in the future.

Resident (Juan Vazquez, 1921 Spring Shower Circle): So, the capital reserves are strictly to be spent here? It doesn't go out to the government or to other areas.

Mr. Flint: No. The funds that are collected by the CDD are restricted for use by the CDD.

Resident (Juan Vazquez, 1921 Spring Shower Circle): I'm going to take the last opportunity that you have given me, to give kudos to the landscaping people on the entrances and the roads. They really do a good job.

Mr. Flint: Thank you. Alan works very hard in managing those. I know that the Chairman and the other Board Members let Alan know if they see something and, of course, I do, too. So, thank you.

Resident (Juan Vazquez, 1921 Spring Shower Circle): A few trees would be nice.

Mr. Scheerer: Those are coming. We're going to replace any damaged trees.

Resident (Juan Vazquez, 1921 Spring Shower Circle): Well, I'm not talking twigs. I'm talking trees.

Mr. Scheerer: Well, we're not putting in four-inch caliber trees. We'll probably put in two-to-three-inch caliber trees. We're getting through all of the storm damage right now. We're already approved for replacements for the reserve pond. The storm just kind of caught us by surprise, so we'll follow up with that and stay on that. But that is in process.

Mr. Flint: Alright. Are there any other public comments on the budget hearing? If not, we'll close the public comment period and bring it back to the Board.

A. Consideration of Resolution 2024-09 Adopting the Fiscal Year 2025 Proposed Budget and Appropriating Funds

Mr. Flint: You have Resolution 2024-09 in your agenda package, adopting the Fiscal Year 2025 budget. Attached as Exhibit A is the Proposed Budget that we've been discussing. Does the Board have any questions on the resolution itself or the exhibit, understanding you've seen this previously. Hearing, no Board discussion, we need a motion to adopt Resolution 2024-09.

On MOTION by Mr. Vidrine seconded by Mr. Bonin with all in favor Resolution 2024-09 Adopting the Fiscal Year 2025 Proposed Budget and Appropriating Funds was adopted.

B. Consideration of Resolution 2024-10 Imposing Fiscal Year 2025 Special Assessments and Certifying Assessment Roll

Mr. Flint: The next part of the public hearing is imposing the O&M assessment. So, you have adopted the budget, which contemplates certain O&M assessment levels and imposes those. There are two exhibits to this resolution. The first one is the budget that you just approved and the second one is a list of all the properties within the CDD and what the associated assessment would be. This mirrors what is in the Proposed Budget that you just approved. Are there any questions on the resolution? If not, we need a motion to adopt it.

On MOTION by Mr. Vidrine seconded by Mr. Bonin with all in favor Resolution 2024-10 Imposing Fiscal Year 2025 Special Assessments and Certifying Assessment Roll was adopted.

Mr. Flint: Is there a motion to close the public hearing?

On MOTION by Mr. Vidrine seconded by Mr. Rogozinski with all in favor the public hearing on the Budget for Fiscal Year 2025 was closed.

FIFTH ORDER OF BUSINESS

Presentation of Fiscal Year 2023 Financial Audit Report

Mr. Flint: Next is the presentation of the Fiscal Year 2023 Financial Audit Report. As the Board is aware, you're required to have an annual independent audit performed. You went through a selection process per Statute, to select an independent auditor and selected Grau & Associates as your auditor. This audit was required to be completed by June 30th and you can see it was completed and transmitted to the State of Florida. If you go to Page 29 of the audit, which is on Page 101 of the PDF, if there were any findings or recommendations, they would be included in the Management Letter. You can see that there are no current or prior year findings and recommendations and we've complied with the provisions of the Auditor General that they are required to review. So, it is a clean audit with no findings or recommendations. Are there any

questions from the Board on the audit? Hearing none, we need a motion to accept the audit and ratify its transmission to the State.

On MOTION by Mr. Vidrine seconded by Mr. Rogozinski with all in favor accepting the Fiscal Year 2022 Financial Audit and ratifying its transmittal to the State of Florida was approved.

SIXTH ORDER OF BUSINESS

Presentation of Series 2021 Phase 2 and Phase 4A/5A Arbitrage Rebate Reports

Mr. Flint: Next are the Arbitrage Rebate Calculation Reports for the Series 2021, Phase 2 and Phase 4 bond issues. We're required by the Internal Reserve Service (IRS) to do a calculation demonstrating that we're not earning more interest than we're paying, as that would be an arbitrage issue. So, we retain a company called AMTEC to do that calculation on behalf of the District. You can see for the Phase 2 project, we have negative rebatable arbitrage of \$92,672, which means there is no arbitrage issue. Then there is the report for the other bond issue, Phase 4A/5A. Again, we have negative rebatable arbitrage of \$98,106. Both reports indicate there are no arbitrage issues. Are there any questions from the Board on the Arbitrage Reports or a motion to accept them?

On MOTION by Mr. Vidrine seconded by Mr. Rogozinski with all in favor the Arbitrage Rebate Calculation Reports for Series 2021 Phase 2 and Phase 4A/5A were approved.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Flint: Staff Reports? Attorney?

Ms. Trucco: Good morning. There has not been much action since the last Board meeting. I have sent some comments on the proposed Phase 8 plat. We're waiting to get a response on that, so I'll keep you updated. Other than that, there has been a Legislation change. House Bill (HB) 7013 was passed since the last Board meeting. It became effective on July 1st. There are a lot of general requirements in there for Special Districts. The only real effect for this particular CDD and all other CDDs, is that by October 1st, starting this year, they have to adopt a list of goals and objectives and a performance measurement standard, for determining whether or not they achieve those goals and objectives. By December 1st, starting with 2025, they have to

publish a report on their website, stating whether or not they reached those goals and objectives and then the standard they use to determine whether or not they reached those goals and objectives. GMS has a draft of those goals and objectives in their report later on in the agenda, so I won't go into more detail on it, but that's just an update on the Legislative change. We always do that, if any laws have changed that impact CDD's. We'll bring those back to the Board and let everyone know what impact that has. That's all I have, unless you have any questions for me.

Mr. Flint: Okay.

B. Engineer

Mr. Flint: Engineer's Report. Eric, I know we're going to talk about Tohoqua Reserve.

Mr. Warren: Yes. I have nothing additional to report but recognize that there will be some drainage discussions.

Mr. Flint: Okay.

C. Field Manager's Report

i. Discussion of Phase 5 Pond Issues

Mr. Flint: Alan, why don't you give your general Field Manager's Report. Then I have the Phase 4 and 5 pond issue.

Mr. Scheerer: Most of you know Mr. Chris Horter. He assists me out here when I'm not onsite. He has a handful of updates of what's been going on in the neighborhood.

Mr. Horter: So, we did have a tree over here by the playground that was dead and had it removed. We are monitoring the one behind us, at the back of the pool. Also in Phase 2, there were some sod issues, which the landscaper is removing and replacing at no cost to the CDD. So, that will be completed sooner than later. We're also still in the process of cleaning up all of the trees that went down and leaning throughout the community and making sure that all of the storm debris is cleaned up. That's all I have.

Mr. Flint: Okay.

Mr. Scheerer: So, my name is Mr. Alan Scheerer and I'm the Field Manager for the CDD here at Tohoqua. Thanks for coming today. I've been in communication with a handful of residents, either in person, by phone, text and email, regarding the condition of the pond in Phase 5. So, as you know, these are stormwater ponds in that lake, which takes all of the runoff from the construction sites and from your yards and vehicles and it ends up in your pond. Sometimes it

creates with shoreline vegetation. Currently, the most prominent shoreline vegetation that you have in there, could be Cattail Duckweed, which is a very minute particle that is bright green, Pennywort and algae. If the Pennywort is on land, it's called Dollarweed. The contractor that we use, Sunshine Land Management, has a contract to spray the ponds once a month. Depending on the product that they use, they can only re-treat the pond after 14 days. The chemicals that they use are all governed by the Environmental Protection Agency (EPA) and they give you the limits, quantities and ratios that can be used to spray the shoreline vegetation that is in your pond. As a result of those shoreline vegetations being sprayed and dying off, they start to decompose and unfortunately, the second result of that is algae. It takes a couple of treatments. I know we've been finding shoreline vegetation in there, probably a good six months or so and we'll continue to treat that under the current agreement. All of the ponds in here do not react the same. We have some that are really clear on the shoreline. They took the treatment very well and it's gone away. It just may be due to what activities are going on in and around the pond, especially in Phase 5, since I know that is what a lot of people are talking about. So, we're going to continue that program. We did speak with a resident who was kind enough to offer up the services of a company called Lake and Pond Management, to mechanically remove the vegetation. There's not a lot of vegetation around that pond. The expense is close to \$7,000 to do that. We don't mechanically remove any of the vegetation in the community. All of the ponds that you see here, have been left to decompose and fall into the lake naturally over the course of time. It's a good method to use, if you have a lot of invasives and you want to get it out of there quickly, especially when you see the Cattails, which can get up to about 6 to 7 feet. They grow in clusters. You can spray them, but they're going to come back and take multiple treatments. However, we did get a proposal from this lake and pond maintenance company, which was actually \$6,385. At this time, I'm not proposing that we present this to the Board. I noticed over the last couple days, after the most recent storm, that the water is receding. We've gone well above the normal water mark in Phase 5 and the rest of the ponds and they're all starting to get back down to the normal water level. So, what we'd like to do, is to proceed and see where we are. We had a meeting with our lake and wetland company and had them come back here and just continue to treat that pond. It also acts as a filter. I wish we had some shoreline vegetation in there that was beneficial. There's a lot of plant material, like Pickerelweed, that will help filter the impurities, but you're still going to have to treat all of the invasives that I mentioned earlier in

my report. So that's kind of where we are with the current state of Phase 5. We're going to continue to evaluate it as the water levels get down and continue to come back out to treat the pond on a regular basis. If we can reapply after 14 days, we'll continue to do that, to try to give you that clean shoreline, but you may not ever have that. I don't want to sugarcoat it. It just depends on the makeup of the pond and how the water turns over. We could be doing this every month. Again, as the material decomposes, it does create an algae problem, which requires a separate problem, because each plant is specific on what you can use. Algae is typically a Copper Sulfate and there are other products that can be used on the Duck Potato or Duckweed and the other invasives that you're seeing on the shoreline.

Mr. Flint: So, one issue is, that's not related to the water in the street concern.

Mr. Scheerer: Right.

Mr. Flint: Another concern that we've heard from various residents in Tohoqua Reserve, was the shoreline vegetation issue.

Mr. Scheerer: Correct.

Mr. Flint: As Alan indicated, we don't mechanically remove vegetation anywhere in Tohoqua. The proposal is \$6,400 to do that. We obtained a proposal from another company that was even higher than this one. So, to go in and do it in one pond, this Board represents the entire District. Are we going to then have to spend \$6,000 on every one of those blue areas on that map? That's the problem we face, but typically, if we're patient and we treat that chemically, it will eventually sink to the bottom. That's the typical approach. We manage a lot of communities and very high-end communities as well and mechanical removal is something that's rarely done, unless you need immediate results. So, our thought on that, is we would like to continue the current approach and understanding it is a concern of the community. I don't know if the Board has any different thoughts on that issue.

Mr. Vidrine: That is important. I wouldn't know, unless I was in this business, that it takes that type of attention on it, because you're not getting the instant gratification. We live here and want the community to look pristine. The cleaner the community is, the more maintained it is, the more all of our property values go up. We all want to see that happen. So, there's the temptation, the instant gratification, to go out to remove that. I don't know that we still have an issue. We need to get the balance right in that pond. It takes multiple treatments and Alan is on

top of it. I wish he moved quicker, but it was up to Mother Nature. I think we just did a course of treatments.

Mr. Scheerer: We can't overspray the chemical in there, because then you end up with a fishkill. That's kind of the worst-case scenario. If we over treat it, we could burn everything that's in there, but doing that may create an ecological problem, not only with the pond, but with the fish. The last thing you want to do, is see 500 Tilapia on top of the water.

Resident (Juan Vazquez, 1921 Spring Shower Circle): There's a lot of confusion in the community. Are these ponds connected to something? Is this overflow water going somewhere? Nobody could explain it. There's not a standard. Can somebody explain to us that these ponds are connected or not connected?

Mr. Flint: Eric, do you want to explain the ponds in Tohoqua Reserve? It depends where you're looking. Not every pond in here is interconnected.

Mr. Warren: All of the ponds here are connected to another in sequence.

Mr. Flint: Correct.

Mr. Warren: The ponds up in this area, where we are right now, discharge to the West and then the ponds on the East and South, where Tohoqua Reserve is, are all interconnected and cascade down and eventually discharge off-site. They all have an outfall, so to speak. They're not holding water.

Resident (Not Identified): Our pond is receding? Did you get special permission to lower the level of the ponds to accommodate for the drainage? I believe that the sewer systems are designed.

Mr. Warren: To my knowledge, Pulte secured approval from the Water Management District, to do some emergency pumping ahead of the coming storm to prepare for that. So, they've been pulling the water down, to try to get it as low as they could, down to the permitted lowest level, before those storms came.

Resident (Not Identified): Our pond was being manually drained out.

Mr. Flint: Yeah, it would eventually recede on its own.

Mr. Warren: Its discharging naturally by gravity.

Mr. Vidrine: Does it charge naturally, adjacent to us?

Mr. Warren: No, to the South property line.

Mr. Vidrine: The South property line?

Mr. Warren: Yeah, to the big pond on Cross Prairie Parkway.

Mr. Flint: There's a mitigation wetland area there that discharges.

Mr. Vidrine: Okay.

Mr. Warren: Yeah. It was used during construction. There are requirements by EPA. You're right. There is some resident tension. There's dirt that came off the lots when they were building the houses. Then trucks come in and out and they're getting dirt in the road. So, it's challenging. We had a big storm event and the water in the road came up. Everyone is eyes wide open, as well as Pulte. I think Pulte is planning another 400 plus lots in here. They need to sell homes. The value and brand is what makes everyone's property values go up. No one ever wants to see a photo of that. It's bad for business, for new residents. It's just not good. So, someone went out and assessed the situation. That was going to happen, regardless of whether someone called or not. That's what you do. So, I don't want there to be a false sense of, "*Oh, this is why it happened.*" No, that's what they do and why they need to be on top of that. So, they came out and as I understand it, they cleaned out that storm system. There was some debris, from the storm. That said, the pond has staged up and with prudence and smarts, we got the water level down, artificially, so if we have another tropical storm coming in, we're not stressed out again. Right? Then they went through the process of reviewing what was constructed, to see whether it was constructed properly. Their assessment with this system, is it was my understanding that is where we are with it. There wasn't a cataclysm breakdown. There wasn't a busted pipe somewhere. Its maintenance that needed to occur and it's unfortunate. I don't know what the future holds. All I can tell you, is that we've addressed it right now, as I understand it. Is that a good summary?

Mr. Flint: Yeah. Those systems are designed to flush themselves. In most instances, you don't have to go in and plug a pipe and vacuum it out like we did here. In this case, they found some construction debris that did create some blockages. So, they had to go in and plug every one of those pipes, remove the water and then clean those pipes out. So, they went through that process.

Resident (Elsa Vazquez, 1921 Spring Shower Circle): Excuse me.

Mr. Flint: Yes.

Resident (Elsa Vazquez, 1921 Spring Shower Circle): You talk about the pond, but I have water flowing from the pond onto my patio and my neighbors, too, every time, because the side

on the street, has no drains. The CDD said that they are not responsible, so I went to the city and they said that the problem is with Pulte, but Pulte said, *“No, the problem is the CDD’s.”* So, I have water on my patio, because of drainage from Tohoqua Reserve or flooding from the rain, but I don’t want water on my patio. I don’t live on the pond. I live by a wall.

Mr. Flint: I know that you've been communicating with some of the staff. We own and maintain the stormwater system, but we don't have any control over private property.

Resident (Elsa Vazquez, 1921 Spring Shower Circle): I'm scared every time it rains.

Mr. Flint: So, if there's an issue on someone's private property, if it's a grading issue or you need an under drain or there's something that is needed on your private property, we don't have control over that.

Resident (Elsa Vazquez, 1921 Spring Shower Circle): Excuse me. For example, the landscaping is for my home, not for the street. So, every time with this rain, I have a hole in my patio and is water coming from every drain on the street where my home is. It's a problem, when it's raining. If we get a Category 5 hurricane, what do I do?

Mr. Vidrine: It sounds like an individual life situation.

Resident (Elsa Vazquez, 1921 Spring Shower Circle): No, it's not individual, sir. Sorry. My neighbor, my other neighbor and everyone on Spring Shower Circle, has the same problem and you’re not listening.

Mr. Warren: I'm not dismissing the issue. Not at all. What I was going to recommend, is that Pulte contact you.

Resident (Juan Vazquez, 1921 Spring Shower Circle): Another thing, why don’t you let people put in a drain in the street? If people want to put in a French drain, they should be able to do it. What is the problem? When it rains, the water should go through there and into the drain, so it does not go into the street.

Resident (Elsa Vazquez, 1921 Spring Shower Circle): My condo is more expensive than a single-family home.

Mr. Flint: Why don't I suggest this, Mr. Chairman? We'll get with you all after the meeting and engage the District Engineer, to the extent there's any issue that's a CDD related issue. We'll also try to engage Pulte in that discussion and see if we can help come to a solution.

Resident (Juan Vazquez, 1921 Spring Shower Circle): You need to handle the drainage.

Mr. Flint: You're bringing up a very specific issue that we don't have all of the facts to. I know you've had some discussions on this in the past. This Board is not going to be able to help you right now. What I'm suggesting, is after this meeting, that we get with you and see what we can do to assist you.

Resident (Juan Vazquez, 1921 Spring Shower Circle): Everybody has an issue, not just me. You can't even walk on Spring Shower Circle in the morning when it rains. All of the dirt comes out to the same point.

Mr. Flint: Okay.

Mr. Vidrine: We would be glad to talk to you after this meeting and your neighbors, about that situation.

Resident (Elsa Vazquez, 1921 Spring Shower Circle): Okay.

Resident (Maria Ortiz, 1880 Spring Shower Circle): I grew up in New York, but I just moved here. I lived in Puerto Rico. We have a drainage issue on our street. Water is going this way and that way. Its flooding. All of those tops of the sewer, pop up. We saw catfish swimming around. My husband was the one that caught the catfish. Where does those catfish come from?

Mr. Flint: Is that in the Reserve?

Resident (Maria Ortiz, 1880 Spring Shower Circle): The same street. I think it goes up and down.

Resident (Not Identified, Summer Retreat Lane): If you go to the top of the street and look down, it is near the end of the street, before it goes to the curve, it comes back. I live across the street. The drain is wide as it goes down, but the water goes both ways.

Mr. Warren: It was designed for that purpose.

Resident (Not Identified, Summer Retreat Lane): It goes down that street. The problem is, around that curve, Pulte is still building homes and an environmental protection cover is blocking the drains. I went through before the storm and they did absolutely nothing. All of the socks were off. The sand was 5 feet high, sitting there waiting to go down the drain. It did nothing. The water did not move.

Mr. Warren: This was recently? There was a storm.

(Resident (Not Identified, Summer Retreat Lane): Before this storm.

Mr. Warren: So, what's happened since then, we mentioned a little earlier. They found some construction debris in the pipes, which they removed. So, we need to see if there is a situation there or not. It sounds like there is one.

Resident (Not Identified, Summer Retreat Lane): Well, my point is that Pulte is not listening to a weather report saying there's going to be a major storm and doing what they can to make sure they don't add to the problem.

Mr. Warren: We don't disagree with you. I totally understand. We've seen this type of thing before.

Resident (Maria Ortiz, 1880 Spring Shower Circle): I want to show you the place where it was. You are welcome to visit and see the problem I'm having. I had a situation where it was flooded. I waited for hours in my car with my niece. He had to go pick me up, in order for me to get to my home. I couldn't walk. He had to drive me to the house.

Multiple voices speaking.

Mr. Flint: Well, hopefully that will improve now.

Mr. Warren: We're assessing the repair work that we've done, removing what debris was there. Hopefully, that fixes this problem.

Resident (Maria Ortiz, 1880 Spring Shower Circle): I think they have to fix that street completely.

Mr. Warren: We're not ignoring it. We documented it. It's been on the news. Everyone knows that it exists.

Resident (Maria Ortiz, 1880 Spring Shower Circle): They have to put in something, so the water will flow.

Mr. Vidrine: They are required to put socks in there, while construction is ongoing.

Resident (Maria Ortiz, 1880 Spring Shower Circle): A truck was clearing it, but it rained again and it got flooded. You can see the water coming up the tops of the sewage.

Mr. Flint: That should improve as that pond recovers and recedes. Hopefully that situation won't occur in the future. The pond is still staged up.

Resident (Maria Ortiz, 1880 Spring Shower Circle): I'm just saying my point of view, because I feel disappointed.

Resident (Juan Vazquez, 1921 Spring Shower Circle): One quick question for you. You had just mentioned, very rightfully so, that the problem with the water was because of the amount of construction.

Mr. Warren: It appears that way.

Resident (Juan Vazquez, 1921 Spring Shower Circle): There's still construction.

Mr. Warren: Yes.

Resident (Juan Vazquez, 1921 Spring Shower Circle): At the end of the construction, is the builder required to come back and do the same thing again?

Mr. Warren: Yes. That's a great question. So, what happens is the government, a lot of municipalities that are watching the construction, are coming out and doing inspections. This is all government controlled and regulated. Before that system is turned over, they have to walk it with the government and inspect everything again. So, if there is any repair work, there is a very standard operating procedure. It's not optional. The government requires you to come out and walk it formally. The Water Management District inspects it as well. So, when the system is turned over to the CDD or the city or county, it does not turn over formally, until the government signs off on it.

Resident (Juan Vazquez, 1921 Spring Shower Circle): Just for curiosity, if you're the government and you come in to inspect on a beautiful non-rainy day, how can you check if there is debris inside?

Mr. Warren: They will pull the manhole. Every government is different and what I'm saying is a little more general. Municipalities have standards. They will pop those manholes out and they have these sticks. If you have any sand in there, some governments will actually make them plug it and dewater it. Some will have a TV camera crew and will go in there with a small camera.

Resident (Juan Vazquez, 1921 Spring Shower Circle): So, there is a standard procedure.

Mr. Warren: I don't know that St. Cloud has a specific one. It's a pretty minutia question, but I know that there are various ways. They don't just walk out, kick a tire and if it looks good, they leave it alone. It's a great question, but they actually have to have a formal way on how to handle it. Right? Oftentimes, a lot of this is owned by a municipality, so they don't want to take their grid system that has a problem. So, I think it's on everyone's radar. The government is going to be under more scrutiny, when it comes to the ecosystem. I would just say, let's just see what

happens, if there's another storm event. I think the team did a pretty good job trying to assess what the problem was and jumped on it. It is under construction. I think the only good thing about this, is that homes are selling pretty quickly and they're building houses pretty quickly. The sooner they build all of these houses, then everything starts to stabilize. Right? The roads aren't as dirty. They are cutting their grass. The ponds don't have various fluctuations of different debris coming in. It's messy during construction. I'm not saying it's okay. It's part of reality.

Resident (Not Identified, Spring Shower Circle): I live on Spring Shower Circle and I walk my dog every day. To me, the major problem is the socks are not maintained in the best way. They're clogging the sewers, in some instances and others don't even have socks. The maintenance and supervision of these socks are extremely negligent, by I would assume, Pulte. So, they should be responsible. If you have any influence over Pulte to correct that problem, I think it would really help the situation.

Mr. Warren: I don't have the answer to your question, but again, there are government controls in place. It that sounds like they need to make sure that they are maintaining the socks. Sometimes, during maintenance, they are allowed to go out and shake them.

Resident (Not Identified, Spring Shower Circle): Sometimes they're blocking the sewers completely. They are sucked into the sewer. That's not the proper maintenance for them and they don't seem to do anything about it.

Mr. Warren: We will definitely have a conversation with them.

Resident (Not Identified): They need to tear up the entire street.

Resident (Not Identified, Summer Retreat Lane): Well, one of the problems, is all the loose wood that they forget about, that sits there and floats. It goes down the drain, as well as all of the sand. There are no covers.

Mr. Warren: There are some high points and low points. All of the water is coming to that inlet. We talked about that earlier.

Resident (Not Identified, Summer Retreat Lane): Yeah, the road.

Mr. Warren: The road is completely built out and all of the homes are completed. All of the socks are there. That particular set of inlets do not require those covers anymore. I don't know which specific situation you're talking about, but they essentially close out sections at a time. When roads are completed and they don't have to worry about that sand any more, they are allowed to remove the socks.

Resident (Not Identified, Summer Retreat Lane): I'm talking about where there's construction.

Mr. Warren: Where there is construction, they are required to maintain them. In the nature of the business, there are subcontractors.

Multiple voices talking.

Mr. Flint: I think we hear you. We don't have regulatory authority over that, but we do have the ability to reach out to Pulte and say, "*Can you do a better job*" and that's what we do.

Resident (Maria Ortiz, 1880 Spring Shower Circle): Because workers are doing a sloppy job. They're destroying everything and messing up the roads.

Mr. Flint: That's more of a builder/developer issue.

Resident (Maria Ortiz, 1880 Spring Shower Circle): They don't care, because they don't live here. That's the way I think.

Mr. Flint: Okay. Are there any other comments?

Resident (Not Identified, Summer Retreat Lane): Yes, I have one thing. I think the CDD Board has been very courteous today, listening to complaints that is out of their realm of responsibility. It's Pulte's responsibility. It sounds like our ponds were designed properly. I don't know if there was a 100-year event or five-year event, whatever, but the ponds that retain and catch the water, are supposed to disperse the water off of the property. But we have other problems with the construction onsite that is causing the blockage, that caused our properties to not flood completely, but flood. I want to thank the Board for listening to resident complaints that really, they don't have to listen to. We appreciate that.

Mr. Flint: Thank you.

Resident (Juan Vazquez, 1921 Spring Shower Circle): We like your answers. Would you like to have coffee with us every week?

Resident (Maria Ortiz, 1880 Spring Shower Circle): We don't want to argue with you.

Mr. Vidrine: We understand your frustrations, Ma'am.

Resident (Maria Ortiz, 1880 Spring Shower Circle): I feel disappointed. I feel like I made a bad decision in buying a home here. That's the way I feel.

Mr. Flint: We'll take one more comment. Yes, sir.

The Resident spoke Spanish.

Resident (Not Identified): The resident had a concern about the debris during construction on Spring Shower Circle. He said that the problem is with landscaping in his backyard.

Mr. Warren: Out of respect for everyone else at the meeting, we're going to come over and talk to you.

Mr. Flint: Alright. Are there any other comments? We opened up public comment on that issue. We know it is important for everyone that's here. I can assure you, that the Board and staff take it very seriously. It doesn't require calling a reporter to get the attention. The reaction would have been exactly the same, I can assure you on that. We take it very seriously. We don't want anyone to have water inside of their home.

D. District Manager's Report

i. Approval of Check Register

Mr. Flint: So, we'll move on to the District Manager's report. The Board has the Check Register for May 1 through July 27, 2024, for the General Fund and Board fees. The total amount is \$291,646.67. You have the checks behind the summary. If there are any questions, we can discuss those. Are there any questions on the Check Register? If not, we need a motion to approve the Check Register.

On MOTION by Mr. Vidrine seconded by Mr. Rogozinski with all in favor the Check Register from May 1, 2024 through July 27, 2024 in the amount of \$291,646.67 was approved.

ii. Balance Sheet and Income Statement

Mr. Flint: You also have the Unaudited Financials through May 31st. This includes the combined Balance Sheet, reflecting the General Fund, Debt Service Fund, Capital Project Fund and Capital Reserve Fund. Then you have the Statements of Revenue and Expenditures for each one of the funds. No action is required by the Board on these financials. Are there any questions?

Mr. Vidrine: No questions.

iii. Amenity Manager's Report

Mr. Flint: We have the Amenity Manager's Report. Marcia?

Ms. Calleja: Good morning, everybody. The Amenity Report was included in your agenda. We had a wonderful Summer pool party recently, where we had live music and Kona Ice. We had over 100 participants. It was a fun time. We still have some more events remaining for the Summer. We look forward to that. Let me know if you have any questions.

Mr. Flint: Are there any questions for Marcia? Hearing none, we will move on to the next item.

iv. Adoption of District Goals & Objectives

Mr. Flint: District Counsel mentioned a Legislative change that requires the District to adopt goals and objectives and then report on those annually. The first set of goals and objectives are required to be adopted by October 1st of this year and then in December of 2025, it should be reported on whether we achieved those. This gets posted on the District's website. Because of the short turnaround on this Statutory obligation, we prepared some recommended standard goals and objectives that the Board may want to consider. This would at least allow the Board to meet the October 1st deadline. You can go back and revise and amend these any time that you want to. At least this will allow you to comply with the October 1st deadline. The memorandum in your agenda, breaks the goals into three areas: 1) Community Communication and Engagement, 2) Infrastructure and Facilities Maintenance and 3) Financial Transparency and Accountability. It really kind of covers the three main areas. For the first area, community engagement, the first objective is to hold at least three Board of Supervisors meetings per year, conduct CDD related business and discuss community needs. It would measure how many times you met. Goal two would be associated with our compliance with the Statutory noticing requirement for meetings. We're required to run notices in the newspaper and to have certain information on the website, that sort of thing. Then the third goal is records compliance. As a government entity, all of our records are public records and we have an objective for the maintenance of those. So, those three areas would cover the community communication and engagement. The second area would be infrastructure and facilities maintenance. The first goal relates to conducting inspections per our agreement with the District, whether it be the Field Manager or District Manager. In this case, we're conducting those on a very regular basis. The next goal would be the annual inspection that's required to be completed by the District Engineer. The covenants for the bond issues require the District Engineer to inspect all of the District's infrastructure on an annual basis and

provide a report. The next goal would be the engineer conducting that annual inspection. The third area deals with financial transparency and accountability. The first goal deals with the annual budget, the second one deals with the unaudited financials and the third goal deals with the annual audit. Again, this would allow you to comply with the spirit of the Legislative requirement. You can always change these in the future, if you want to hold a Strategic Planning Section and do something else. You can do that in the future. But I think if you all considered these and approved this memorandum, we would at least meet that October 1st requirement.

Mr. Vidrine: I think these are great goals to start with.

Mr. Flint: These are all things that we're required to do. So, we're not setting the bar so high, that we're setting us up for failure by establishing a goal or objective that we don't meet. These are all of things we're currently obligated and required to do. Are there any questions or comments on the goals and objectives? If not, we need a motion to adopt those.

On MOTION by Mr. Vidrine seconded by Mr. Rogozinski with all in favor the District's goals and objectives were approved as presented.

v. Review of Fiscal Year 2025 Meeting Schedule

Mr. Flint: Each year, the Board must approve an annual meeting schedule. You have historically met on the first Wednesday of each month at 9:00 a.m. at this location. We've prepared a notice based on that, noting that the first Wednesday in January is New Year's Day. Obviously, I don't think you would have a meeting on that day. So, you may want to consider just not holding the January meeting or you can move it to later in the month. If you don't schedule the January meeting and an issue comes up that requires Board action, we can always hold a special meeting with a notice. If the Board is okay with the proposed notice, excluding January 1st, we need a motion to approve it.

On MOTION by Mr. Vidrine seconded by Mr. Rogozinski with all in favor the Fiscal Year 2024 meeting schedule, excluding the January meeting was approved.

EIGHTH ORDER OF BUSINESS

Other Business

Mr. Flint: Is there any other business? Hearing no comments, the next item followed.

NINTH ORDER OF BUSINESS

Supervisors Requests

Mr. Flint: Are there any Supervisors Requests? I thank everyone for being here and we will follow-up on a couple of issues that were brought up during the meeting. If you're interested in a payoff, Marcia can give you the information or anything else. We're always available to meet and discuss it. We need a motion to adjourn.

TENTH ORDER OF BUSINESS

Adjournment

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

Secretary / Assistant Secretary

Chairman / Vice Chairman

SECTION V

RESOLUTION 2025-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TOHOQUA COMMUNITY DEVELOPMENT DISTRICT DECLARING VACANCIES IN CERTAIN SEATS ON THE BOARD OF SUPERVISORS PURSUANT TO SECTION 190.006(3)(b), *FLORIDA STATUTES*; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

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

WHEREAS, on November 5, 2024, two (2) members of the Board of Supervisors (“**Board**”) are to be elected by “**Qualified Electors**,” as that term is defined in Section 190.003, *Florida Statutes*; and

WHEREAS, the District published a notice of qualifying period set by the Supervisor of Elections and at the close of the qualifying period, no one qualified to run for Seat 5; and

WHEREAS, pursuant to Section 190.006(3)(b), *Florida Statutes*, the Board shall declare the seat vacant, effective the second Tuesday following the general election; and

WHEREAS, Qualified Electors are to be appointed to the vacant seats within 90 days thereafter; and

WHEREAS, the Board finds that it is in the best interests of the District to adopt this Resolution declaring the seat available for election as vacant.

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

1. DECLARATION OF VACANT BOARD SUPERVISOR SEAT. The following seat is hereby declared vacant effective as of November 19, 2024:

Seat #3 (currently held by Patrick Bonin)

Seat #5 (currently vacant)

2. INCUMBENT BOARD SUPERVISORS. Until such time as the Board nominates Qualified Electors to fill the vacancy declared in Section 1 above, the incumbent Board Supervisor of that respective seat shall remain in office.

3. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

4. EFFECTIVE DATE. This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 6th day of November 2024.

ATTEST:

**TOHOQUA COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

SECTION VI

RESOLUTION 2025-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TOHOQUA COMMUNITY DEVELOPMENT DISTRICT APPROVING THE CONVEYANCE OF THE RECLAIMED WATER DISTRIBUTION SYSTEM, THE SANITARY SEWER SYSTEM AND THE POTABLE WATER DISTRIBUTION SYSTEM LOCATED IN A PORTION PHASE 7, SOMETIMES REFERRED TO AS PHASE 7-1A, FROM LENNAR HOMES, LLC TO THE DISTRICT AND FROM THE DISTRICT TO TOHOPEKALIGA WATER AUTHORITY; AUTHORIZING DISTRICT STAFF AND THE CHAIRMAN TO REVIEW, EXECUTE AND ACCEPT 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”), for the purpose of, among other things, financing and managing the acquisition, construction, maintenance and operation of certain infrastructure within and without the boundaries of the premises to be governed by the District;

WHEREAS, the District has the authority, generally under the Act, 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;

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;

WHEREAS, Lennar Homes, LLC, a Florida limited liability company (hereinafter “Lennar”), has requested the transfer and acceptance of infrastructure improvements, including the reclaimed water distribution system, the sanitary sewer system and the potable water distribution system located in a portion of Phase 7, sometimes referred to as Phase 7-1A, described and depicted in the legal description and sketch attached hereto as **Exhibit “A”** (collectively, the “Improvements”), from Lennar to the District and from the District to Tohopekaliga Water Authority (“TWA”), as more particularly described in the Bill of Sale Absolute and Agreement to the District, the Bill of Sale Absolute and Agreement to TWA, the Agreement Regarding Taxes, the Owner’s Affidavit and the Certificate of District Engineer, collectively attached hereto as **Exhibit “B”** (the “Conveyance Documents”); and

WHEREAS, the District Counsel and the District Manager have reviewed the aforementioned conveyances, and the District Engineer has also reviewed the conveyances and

has provided a Certificate of District Engineer for the conveyances, attached hereto as part of Exhibit "B," to evidence compliance with the requirements of the District for approving the conveyances.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the 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 Acquisition and Transfer of the Improvements to TWA. The Board hereby approves the transfer and acceptance of the Improvements from Lennar to the District and from the District to TWA, as described in the Conveyance Documents, and hereby approves and accepts the Conveyance Documents.

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 of the Improvements from Lennar to the District and from the District to TWA, as described in the Conveyance Documents, and all transactions in connection therewith. The District Officers are hereby authorized and directed to execute all necessary or desirable certificates, documents, papers, and agreements necessary to 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, District Engineer, 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 on the Following Pages]

PASSED in public meeting of the Board of Supervisors of the District, this 4th day of November, 2024.

**TOHOQUA COMMUNITY
DEVELOPMENT DISTRICT**

Attest:

Print: _____
Secretary/Asst. Secretary

By: _____
Name: _____
Title: _____

EXHIBIT "A"

DESCRIPTION OF THE LOCATION OF THE IMPROVEMENTS

[See attached.]

EXHIBIT “B”

CONVEYANCE DOCUMENTS

1. Bill of Sale Absolute and Agreement from Lennar to the District
2. Bill of Sale Absolute and Agreement from the District to TWA
3. Owner’s Affidavit
4. Agreement Regarding Taxes
5. Certificate of District Engineer

[See attached.]

BILL OF SALE ABSOLUTE AND AGREEMENT
Tohoqua Community Development District (Phase 7-1A)

THIS BILL OF SALE ABSOLUTE AND AGREEMENT (the “**Agreement**”) is made as of this ____ day of November, 2024, is given to the **TOHOQUA COMMUNITY DEVELOPMENT DISTRICT** (hereinafter referred to as the “**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, by **LENNAR HOMES, LLC**, a Florida limited liability company (hereinafter referred to as the “**Developer**”), whose address is 5505 Waterford District Drive, Miami, Florida 33126.

RECITALS

WHEREAS, the Developer has constructed certain infrastructure improvements in Phase 4C of the development located in the District’s boundary, including the reclaimed water distribution system, the potable water distribution system and the sanitary sewer system (collectively, the “**Improvements**”), as more fully described and depicted in **Exhibit “A”** attached hereto;

WHEREAS, both the Developer and the District find it to be in the best interest of both parties for the Developer to transfer the Improvements to the District and for the District to subsequently transfer the Improvements to Tohopekaliga Water Authority (“**TWA**”), in order for TWA to own, operate and maintain the Improvements for the benefit of the District’s landowners; and

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

WITNESSETH

KNOW ALL MEN BY THESE PRESENTS that the Developer, 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 District, 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 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, 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.

1. 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.

2. The Developer represents and warrants to the District that (i) Developer is the sole owner of and has good and marketable title to the Improvements, free and clear of all liens, encumbrances, claims and demands; (ii) Developer has not previously sold or assigned the Improvements to any other party; and (iii) Developer will freely and fully warrant and defend the Improvements against the lawful claims of any person claiming by, through, or under the Developer; (iv) 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 related to the Improvements.

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

4. 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 (Phase 7-1A)

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

DEVELOPER:

LENNAR HOMES, LLC, a Florida limited liability company

WITNESSES:

Signed, sealed and delivered in the presence of:

Print Name: _____

Print Name: _____

By: _____

Name: Mark McDonald

Title: Vice President

STATE OF FLORIDA

COUNTY OF ORANGE

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this _____ day of November, 2024, by Mark McDonald, as Vice President of **LENNAR HOMES, LLC**, a Florida limited liability company. 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 (Phase 7-1A)

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 ORANGE

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this _____ day of November, 2024, 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

- Potable Water Distribution System
- Sanitary Sewer System
- Reclaimed Water Distribution System

The foregoing Improvements (“Improvements”) are located on the land described as follows:

[See attached.]

The foregoing Improvements can also be described as:

All the goods, rights, title, interests, chattels and improvements owned by Developer which are used or held for use by Developer exclusively in connection with those water and/or wastewater systems, consisting of all water, wastewater, and reclaimed water lines and other related utility facilities constructed and used in connection with the provision of water, wastewater, and reclaimed water utility services located on the following described property:

[See attached.]

SKETCH OF DESCRIPTION

LEGAL DESCRIPTION

All of Lots 1 through 64, 81 through 87, 124, 130 through 147 Tracts OS-1 and SWP-1, TOHOQUA – PHASE 7, according to the plat thereof, as recorded in Plat Book 33, Pages 139 through 146 of the Public Records of Osceola County, Florida, also being described as follows:

Begin at the Northeasterly corner of Lot 1, TOHOQUA – PHASE 7, according to the plat thereof, as recorded in Plat Book 33, pages 139 through 146 of the Public Records of Osceola County, Florida; said point being a Point on a Curve, Concave to the East, having a Radius of 2,000.00 feet and Central Angle of 02°58'34"; thence Southerly along the arc, a distance of 103.88 feet (Chord Bearing = S16°18'09"W, Chord = 103.87 feet) to a Point of Reverse Curve, Concave to the West, having a Radius of 1,677.00 feet and a Central Angle of 12°19'07"; thence Southerly along the arc, a distance of 360.56 feet, (Chord Bearing = S20°58'26"W, Chord = 359.86 feet) to a Point of Non Tangency; thence S63°19'22"E, a distance of 140.00 feet to a Point on a Non-Tangent Curve, Concave to the Northwest, having a Radius of 2,041.80 feet and a Central Angle of 00°37'58"; thence run Southwesterly along the arc of said curve, a distance of 22.55 feet (Chord Bearing = S27°26'02"W, Chord = 22.55 feet) to a Point on a Non-Tangent Curve, Concave to the Southeast, having a Radius of 9,039.75 feet and a Central Angle of 01°11'38"; thence run Southwesterly along the arc of said curve, a distance of 188.36 feet (Chord Bearing = S27°12'43"W, Chord = 188.36 feet) to a Point on a Non-Tangent Curve, Concave to the Southeast, having a Radius of 9,038.25 feet and a Central Angle of 03°01'44"; thence run Southwesterly along the arc of said curve, a distance of 477.81 feet (Chord Bearing = S24°44'28"W, Chord = 477.75 feet) to a Point on a Non-Tangent Curve, Concave to the East, having a Radius of 9,036.75 feet and a Central Angle of 02°43'32"; thence run Southerly along the arc of said curve, a distance of 429.88 feet (Chord Bearing = S22°13'24"W, Chord = 429.84 feet) to a Point of Non Tangency ; thence S19°52'22"W, a distance of 142.82 feet to a Point on a Non-Tangent Curve, Concave to the Northeast, having a Radius of 2,190.00 feet and a Central Angle of 09°33'08"; thence run Northwesterly along the arc of said curve, a distance of 365.11 feet (Chord Bearing = N58°31'01"W, Chord = 364.69 feet) to a Point on a Non-Tangent Curve, Concave to the Northeast, having a Radius of 2,940.39 feet and a Central Angle of 03°20'02"; thence run Northwesterly along the arc of said curve, a distance of 171.10 feet (Chord Bearing = N49°56'19"W, Chord = 171.08 feet) to a Point on a

ABBREVIATIONS/LEGEND

SEC.	SECTION	R	RADIUS
TWP.	TOWNSHIP	L	LENGTH
RNG.	RANGE	CB	CHORD BEARING
S.	SOUTH	CD	CHORD DISTANCE
E.	EAST	Δ	CENTRAL ANGLE
O.R.B.	OFFICIAL RECORDS BOOK	PC	POINT OF CURVATURE
PGS.	PAGES	PT	POINT OF TANGENCY
TEMP.	TEMPORARY	NT	NON TANGENT
NO./#	NUMBER	PRC	POINT OF REVERSE CURVE
●	DESCRIPTIVE POINT	PCC	POINT OF COMPOUND CURVE
P.S.M.	PROFESSIONAL SURVEYOR & MAPPER		


NOTES

BEARINGS AS SHOWN HEREON ARE BASED ON THE FLORIDA STATE PLANE COORDINATE SYSTEM, EAST ZONE, (NAD 83, 2007 ADJUSTMENT). THIS SURVEYOR HAS NOT MADE A SEARCH OF THE PUBLIC RECORDS FOR EASEMENTS, RESTRICTIONS, RESERVATIONS AND/OR RIGHT OF WAYS. THIS SKETCH IS NOT INTENDED TO REPRESENT A BOUNDARY SURVEY. NO CORNERS WERE SET AS A PART OF THIS SKETCH.


REQUESTED BY: **LENNAR**

S-L 7-1A

DATE OF SKETCH	10/21/2024	REVISIONS
SCALE	1" = 100'	
F.B.	PAGE	
SECTIONS	05 & 06	
TWP.	26	S., RNG. 30 E.
JOB NO.	21-439	SHEET 1 OF 6



900 Cross Prairie Parkway, Kissimmee, Florida 34744
Tel. (407) 847-2179 Fax (407) 847-6140



RICHARD D. BROWN, P.S.M #5700 (DATE)

NOTE: NOT VALID WITHOUT RAISED SURVEYOR'S SEAL.

10/23/2024

SKETCH OF DESCRIPTION

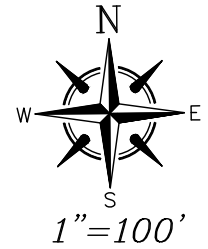
LEGAL DESCRIPTION

Non-Tangent Curve, Concave to the Northeast, having a Radius of 2,190.00 feet and a Central Angle of $03^{\circ}39'17''$; thence run Northwesterly along the arc of said curve, a distance of 139.69 feet (Chord Bearing = $N46^{\circ}04'21''W$, Chord = 139.67 feet) to a Point of Reverse Curve, Concave to the Southwest, having a Radius of 4,679.77 feet and a Central Angle of $00^{\circ}14'56''$; thence Northwesterly along the arc, a distance of 20.34 feet, (Chord Bearing = $N44^{\circ}22'10''W$, Chord = 20.34 feet) to a Point of Non Tangency; thence $N39^{\circ}39'57''E$, a distance of 93.94 feet to a Point on a Non-Tangent Curve, Concave to the Northeast, having a Radius of 1,677.00 feet and a Central Angle of $12^{\circ}21'03''$; thence run Southeasterly along the arc of said curve, a distance of 361.50 feet (Chord Bearing = $S60^{\circ}36'46''E$, Chord = 360.80 feet) to a Point of Tangency; thence $S66^{\circ}47'18''E$, a distance of 137.83 feet to a Point on a Non-Tangent Curve, Concave to the East, having a Radius of 9,176.75 feet and a Central Angle of $00^{\circ}33'57''$; thence run Northerly along the arc of said curve, a distance of 90.61 feet (Chord Bearing = $N21^{\circ}36'14''E$, Chord = 90.61 feet) to a Point of Reverse Curve, Concave to the West, having a Radius of 25.00 feet and a Central Angle of $88^{\circ}40'30''$; thence Northerly along the arc, a distance of 38.69 feet, (Chord Bearing = $N22^{\circ}27'03''W$, Chord = 34.94 feet) to a Point of Tangency; thence $N66^{\circ}47'18''W$, a distance of 110.29 feet to the Point of Curvature of a curve, Concave to the Northeast, having a Radius of 1,562.00 feet and a Central Angle of $04^{\circ}11'10''$; thence run Northwesterly along the Arc of said curve, a distance of 114.12 feet (Chord Bearing = $N64^{\circ}41'43''W$, Chord = 114.10 feet) to a Point of Non Tangency; thence $N37^{\circ}32'47''E$, a distance of 20.32 feet; thence $N27^{\circ}15'53''E$, a distance of 115.00 feet; thence $N11^{\circ}31'19''E$, a distance of 56.19 feet; thence $N27^{\circ}54'03''E$, a distance of 120.00 feet to a Point on a Non-Tangent Curve, Concave to the Northeast, having a Radius of 1,253.00 feet and a Central Angle of $05^{\circ}09'49''$; thence run Northwesterly along the arc of said curve, a distance of 112.93 feet (Chord Bearing = $N59^{\circ}31'02''W$, Chord = 112.89 feet) to a Point of Non Tangency; thence $N28^{\circ}03'33''E$, a distance of 746.65 feet to the Point of Curvature of a curve, Concave to the Northwest, having a Radius of 500.00 feet and a Central Angle of $07^{\circ}57'14''$; thence run Northeasterly along the Arc of said curve, a distance of 69.41 feet (Chord Bearing = $N24^{\circ}04'56''E$, Chord = 69.36 feet) to a Point of Tangency; thence $N20^{\circ}06'18''E$, a distance of 137.60 feet to a Point on a Non-Tangent Curve, Concave to the North, having a Radius of 7,347.00 feet and a Central Angle of $01^{\circ}25'47''$; thence run Easterly along the arc of said curve, a distance of 183.34 feet (Chord Bearing = $S67^{\circ}51'45''E$, Chord = 183.34 feet) to a Point on a Non-Tangent Curve, Concave to the East, having a Radius of 2,123.00 feet and a Central Angle of $02^{\circ}31'37''$; thence run Northerly along the arc of said curve, a distance of 93.63 feet (Chord Bearing = $N15^{\circ}59'21''E$, Chord = 93.62 feet) to a Point of Compound Curve, Concave to the Southeast, having a Radius of 25.00 feet and a Central Angle of $94^{\circ}02'36''$; thence Northeasterly along the arc, a distance of 41.03 feet, (Chord Bearing = $N64^{\circ}16'27''E$, Chord = 36.58 feet) to a Point of Reverse Curve, Concave to the North, having a Radius of 7,227.00 feet and a Central Angle of $00^{\circ}45'55''$; thence Easterly along the arc, a distance of 96.52 feet, (Chord Bearing = $S69^{\circ}05'13''E$, Chord = 96.52 feet) to the Point of Beginning.

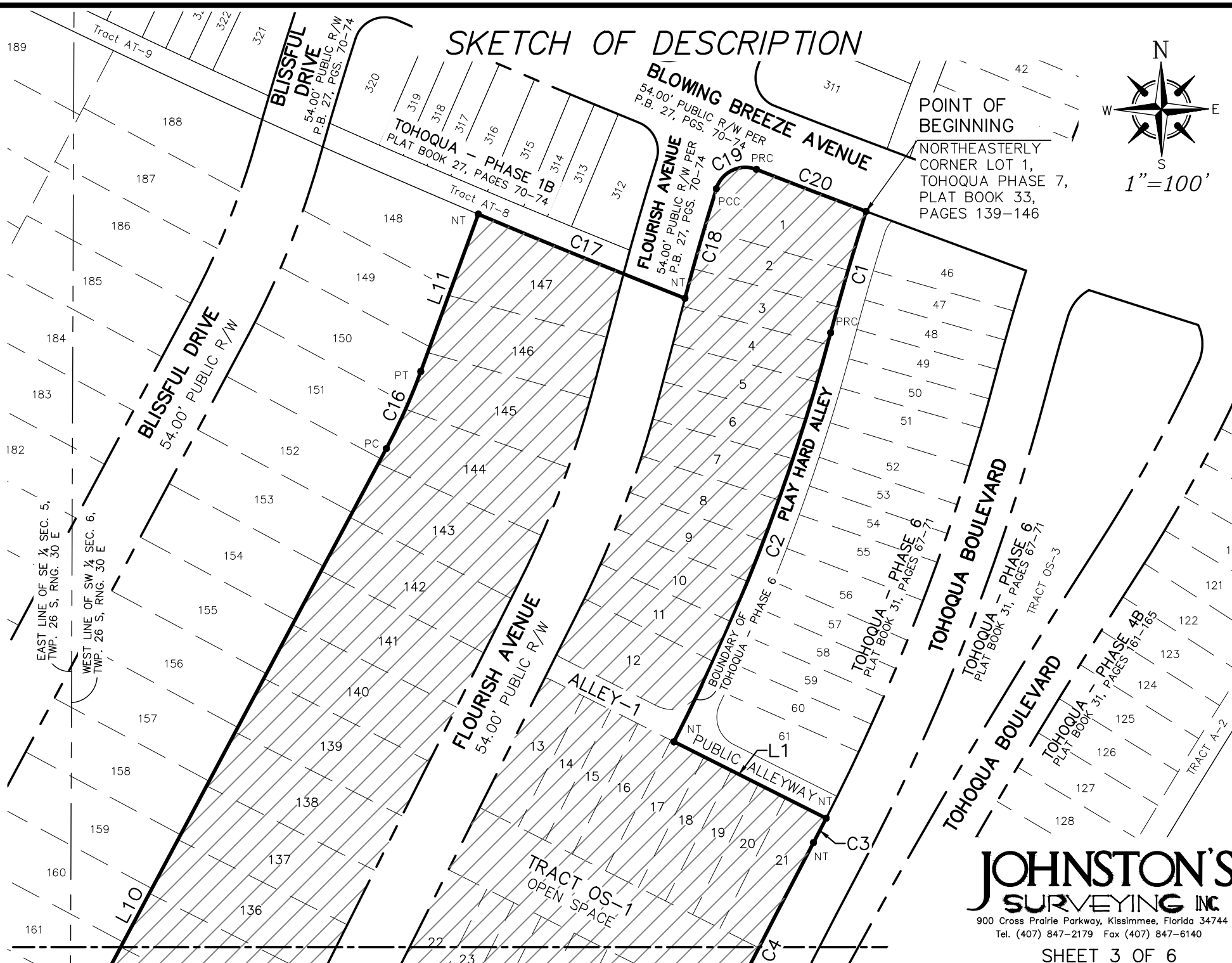
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Containing 12.67 acres, more or less.

SKETCH OF DESCRIPTION



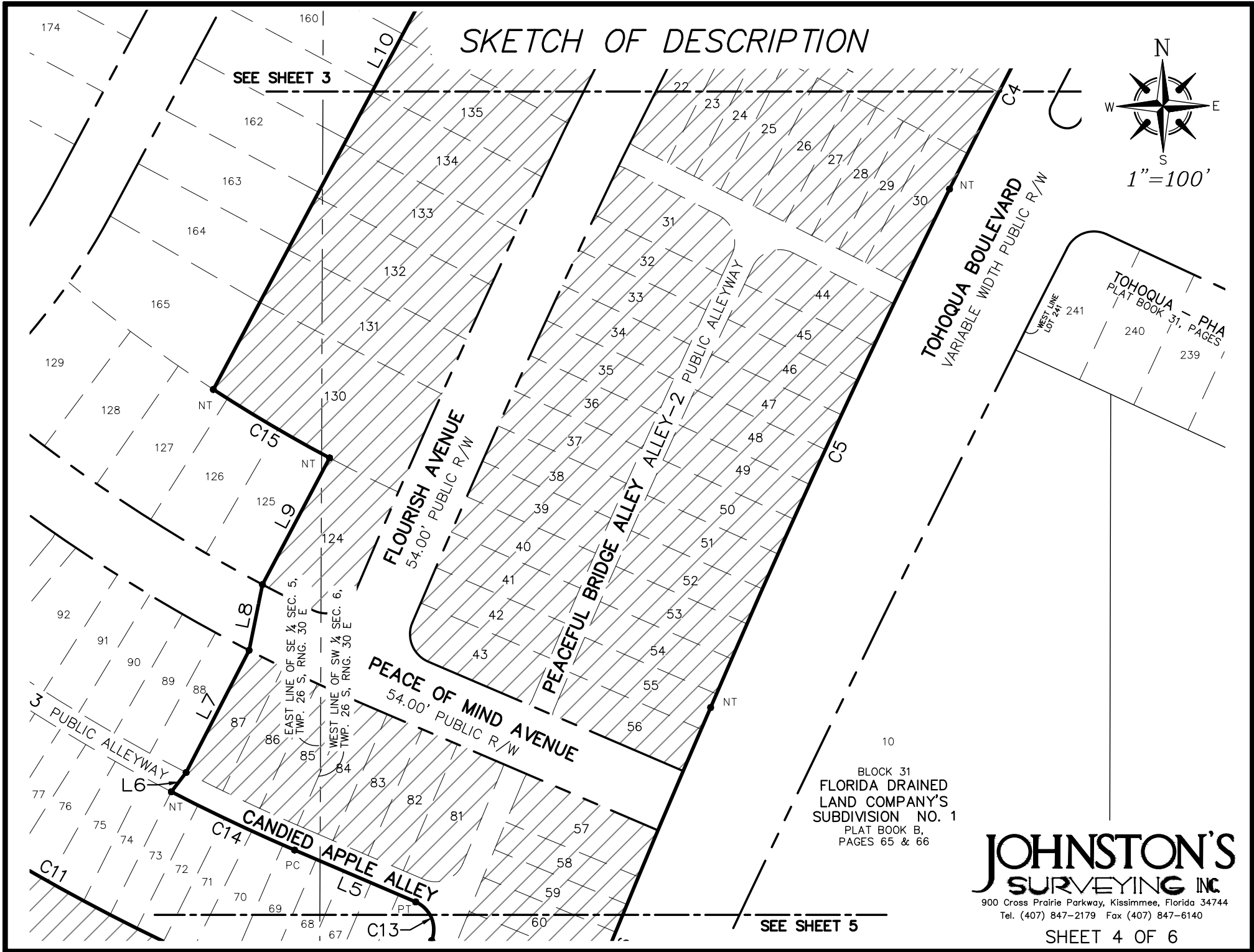
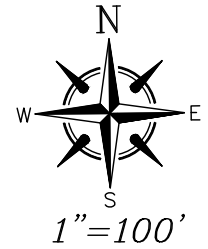
POINT OF BEGINNING
 NORTHEASTERLY
 CORNER LOT 1,
 TOHOQUA PHASE 7,
 PLAT BOOK 33,
 PAGES 139-146



JOHNSTON'S
SURVEYING INC

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SKETCH OF DESCRIPTION



SEE SHEET 3

TOHOQUA BOULEVARD
VARIABLE WIDTH PUBLIC R/W

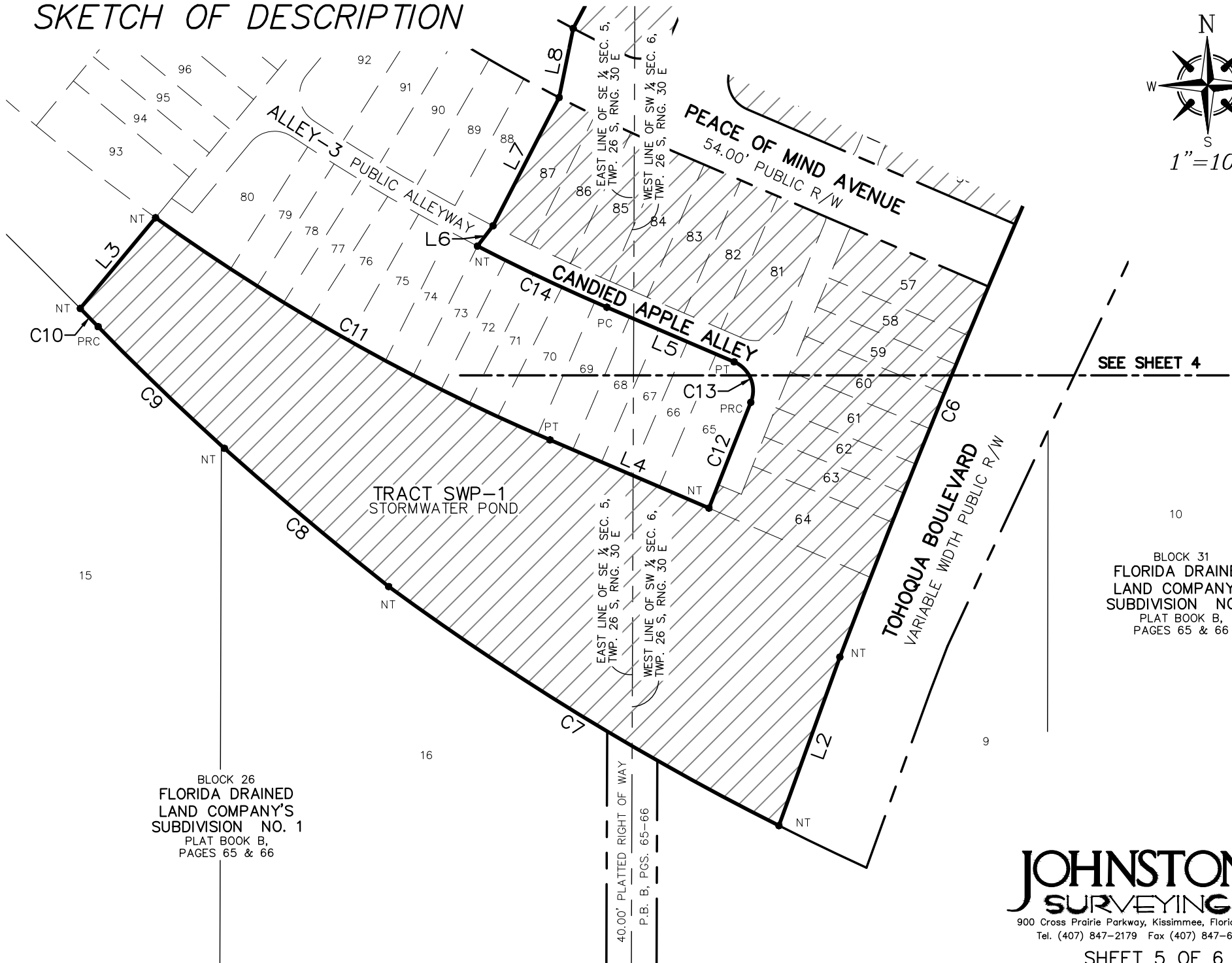
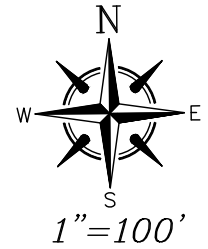
BLOCK 31
FLORIDA DRAINED
LAND COMPANY'S
SUBDIVISION NO. 1
PLAT BOOK B,
PAGES 65 & 66

SEE SHEET 5

JOHNSTON'S
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SKETCH OF DESCRIPTION



BLOCK 26
 FLORIDA DRAINED
 LAND COMPANY'S
 SUBDIVISION NO. 1
 PLAT BOOK B,
 PAGES 65 & 66

SEE SHEET 4

10
 BLOCK 31
 FLORIDA DRAINED
 LAND COMPANY'S
 SUBDIVISION NO. 1
 PLAT BOOK B,
 PAGES 65 & 66

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LINE & CURVE TABLES

CURVE TABLE					
CURVE #	RADIUS	DELTA	LENGTH	CHD. BEARING	CHORD LENGTH
C1	2000.00'	2°58'34"	103.88'	S16°18'09"W	103.87'
C2	1677.00'	12°19'07"	360.56'	S20°58'26"W	359.86'
C3	2041.80'	0°37'58"	22.55'	S27°26'02"W	22.55'
C4	9039.75'	1°11'38"	188.36'	S27°12'43"W	188.36'
C5	9038.25'	3°01'44"	477.81'	S24°44'28"W	477.75'
C6	9036.75'	2°43'32"	429.88'	S22°13'24"W	429.84'
C7	2190.00'	9°33'08"	365.11'	N58°31'01"W	364.69'
C8	2940.39'	3°20'02"	171.10'	N49°56'19"W	171.08'
C9	2190.00'	3°39'17"	139.69'	N46°04'21"W	139.67'
C10	4679.77'	0°14'56"	20.34'	N44°22'10"W	20.34'
C11	1677.00'	12°21'03"	361.50'	S60°36'46"E	360.80'
C12	9176.75'	0°33'57"	90.61'	N21°36'14"E	90.61'
C13	25.00'	88°40'30"	38.69'	N22°27'03"W	34.94'
C14	1562.00'	4°11'10"	114.12'	N64°41'43"W	114.10'
C15	1253.00'	5°09'49"	112.93'	N59°31'02"W	112.89'
C16	500.00'	7°57'14"	69.41'	N24°04'56"E	69.36'
C17	7347.00'	1°25'47"	183.34'	S67°51'45"E	183.34'
C18	2123.00'	2°31'37"	93.63'	N15°59'21"E	93.62'
C19	25.00'	94°02'36"	41.03'	N64°16'27"E	36.58'
C20	7227.00'	0°45'55"	96.52'	S69°05'13"E	96.52'

LINE TABLE		
LINE #	DIRECTION	LENGTH
L1	S63°19'22"E	140.00'
L2	S19°52'22"W	142.82'
L3	N39°39'57"E	93.94'
L4	S66°47'18"E	137.83'
L5	N66°47'18"W	110.29'
L6	N37°32'47"E	20.32'
L7	N27°15'53"E	115.00'
L8	N11°31'19"E	56.19'
L9	N27°54'03"E	120.00'
L10	N28°03'33"E	746.65'
L11	N20°06'18"E	137.60'

Toho Project Name: **Enter Project Name**
Toho Project #: **Enter Project #**

BILL OF SALE

KNOW ALL MEN BY THESE PRESENTS:

That **Tohoqua Community Development District**, a local unit of special-purpose government established and created pursuant to Chapter 190, *Florida Statutes* (the "Seller"), for and in consideration of the sum of Ten Dollars (\$10.00) in lawful money (and other good and valuable considerations, the receipt and adequacy of which is hereby acknowledged) to it paid by the Tohopekaliga Water Authority, an independent special district established and created pursuant to Chapter 189, *Florida Statutes*, by special act of the Florida Legislature ("Toho"), has granted, bargained, sold, transferred, set over and delivered, and by these presents does hereby grant, bargain, sell, transfer, set over and deliver unto Toho, its successors and assigns, all the goods, rights, title, interests, chattels and improvements owned by Seller which are used or held for use by Seller exclusively in connection with those water and/or wastewater systems of Seller (also described as the potable water distribution system, the sanitary sewer system and the reclaimed water distribution system) located on the property described on **Exhibit "A"** attached hereto and incorporated herein by this reference, consisting of all water, wastewater, and reclaimed water lines and other related utility facilities (collectively the "Utility System") constructed and used in connection with the provision of water, wastewater, and reclaimed water utility services. The assets being conveyed hereunder shall hereinafter be referred to as the "Utility Assets."

TO HAVE AND TO HOLD the same unto Toho, its successors and assigns to its and their own use and benefit forever, from and after the date hereof.

Seller represents and warrants to Toho that (i) Seller is the sole owner of and has good and marketable title to the Utility Assets, free and clear of all liens, encumbrances, claims and demands; (ii) Seller has not previously sold or assigned the Utility Assets to any other party; and (iii) Seller will freely and fully warrant and defend the Utility Assets against the lawful claims of any person claiming by, through, or under the Seller.

Seller hereby assigns any and all warranties and guaranties it possesses from any third parties relating to the construction and/or installation of the Utility Assets, to the extent such warranties and guaranties are assignable.

[SIGNATURES TO FOLLOW ON NEXT PAGE]

Seller has caused this instrument to be executed as of the date and year written below.

SELLER:

Tohoqua Community Development District, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*

By: _____

Printed Name: _____

Title: _____

Address: _____

Date: _____

STATE OF FLORIDA
COUNTY OF OSCEOLA

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this _____ day of _____, 2024, by **Andre Vidrine, as Chairman of the Tohoqua Community Development District, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes***, who is personally known to me or has produced _____ as identification.

(Stamp below)

Notary Public

Printed Name: _____

My Commission No. _____

My Commission Expires: _____

Exhibit "A"

LEGAL DESCRIPTION OF THE REAL PROPERTY

[See attached.]

SKETCH OF DESCRIPTION

LEGAL DESCRIPTION

All of Lots 1 through 64, 81 through 87, 124, 130 through 147 Tracts OS-1 and SWP-1, TOHOQUA – PHASE 7, according to the plat thereof, as recorded in Plat Book 33, Pages 139 through 146 of the Public Records of Osceola County, Florida, also being described as follows:

Begin at the Northeasterly corner of Lot 1, TOHOQUA – PHASE 7, according to the plat thereof, as recorded in Plat Book 33, pages 139 through 146 of the Public Records of Osceola County, Florida; said point being a Point on a Curve, Concave to the East, having a Radius of 2,000.00 feet and Central Angle of 02°58'34"; thence Southerly along the arc, a distance of 103.88 feet (Chord Bearing = S16°18'09"W, Chord = 103.87 feet) to a Point of Reverse Curve, Concave to the West, having a Radius of 1,677.00 feet and a Central Angle of 12°19'07"; thence Southerly along the arc, a distance of 360.56 feet, (Chord Bearing = S20°58'26"W, Chord = 359.86 feet) to a Point of Non Tangency; thence S63°19'22"E, a distance of 140.00 feet to a Point on a Non-Tangent Curve, Concave to the Northwest, having a Radius of 2,041.80 feet and a Central Angle of 00°37'58"; thence run Southwesterly along the arc of said curve, a distance of 22.55 feet (Chord Bearing = S27°26'02"W, Chord = 22.55 feet) to a Point on a Non-Tangent Curve, Concave to the Southeast, having a Radius of 9,039.75 feet and a Central Angle of 01°11'38"; thence run Southwesterly along the arc of said curve, a distance of 188.36 feet (Chord Bearing = S27°12'43"W, Chord = 188.36 feet) to a Point on a Non-Tangent Curve, Concave to the Southeast, having a Radius of 9,038.25 feet and a Central Angle of 03°01'44"; thence run Southwesterly along the arc of said curve, a distance of 477.81 feet (Chord Bearing = S24°44'28"W, Chord = 477.75 feet) to a Point on a Non-Tangent Curve, Concave to the East, having a Radius of 9,036.75 feet and a Central Angle of 02°43'32"; thence run Southerly along the arc of said curve, a distance of 429.88 feet (Chord Bearing = S22°13'24"W, Chord = 429.84 feet) to a Point of Non Tangency ; thence S19°52'22"W, a distance of 142.82 feet to a Point on a Non-Tangent Curve, Concave to the Northeast, having a Radius of 2,190.00 feet and a Central Angle of 09°33'08"; thence run Northwesterly along the arc of said curve, a distance of 365.11 feet (Chord Bearing = N58°31'01"W, Chord = 364.69 feet) to a Point on a Non-Tangent Curve, Concave to the Northeast, having a Radius of 2,940.39 feet and a Central Angle of 03°20'02"; thence run Northwesterly along the arc of said curve, a distance of 171.10 feet (Chord Bearing = N49°56'19"W, Chord = 171.08 feet) to a Point on a

ABBREVIATIONS/LEGEND

SEC.	SECTION	R	RADIUS
TWP.	TOWNSHIP	L	LENGTH
RNG.	RANGE	CB	CHORD BEARING
S.	SOUTH	CD	CHORD DISTANCE
E.	EAST	Δ	CENTRAL ANGLE
O.R.B.	OFFICIAL RECORDS BOOK	PC	POINT OF CURVATURE
PGS.	PAGES	PT	POINT OF TANGENCY
TEMP.	TEMPORARY	NT	NON TANGENT
NO./#	NUMBER	PRC	POINT OF REVERSE CURVE
●	DESCRIPTIVE POINT	PCC	POINT OF COMPOUND CURVE
P.S.M.	PROFESSIONAL SURVEYOR & MAPPER		


NOTES

BEARINGS AS SHOWN HEREON ARE BASED ON THE FLORIDA STATE PLANE COORDINATE SYSTEM, EAST ZONE, (NAD 83, 2007 ADJUSTMENT). THIS SURVEYOR HAS NOT MADE A SEARCH OF THE PUBLIC RECORDS FOR EASEMENTS, RESTRICTIONS, RESERVATIONS AND/OR RIGHT OF WAYS. THIS SKETCH IS NOT INTENDED TO REPRESENT A BOUNDARY SURVEY. NO CORNERS WERE SET AS A PART OF THIS SKETCH.


REQUESTED BY: **LENNAR**

S-L 7-1A

DATE OF SKETCH	10/21/2024	REVISIONS
SCALE	1" = 100'	
F.B.	PAGE	
SECTIONS	05 & 06	
TWP.	26	S., RNG. 30 E.
JOB NO.	21-439	SHEET 1 OF 6



900 Cross Prairie Parkway, Kissimmee, Florida 34744
Tel. (407) 847-2179 Fax (407) 847-6140



RICHARD D. BROWN, P.S.M #5700 (DATE)

NOTE: NOT VALID WITHOUT RAISED SURVEYOR'S SEAL.

10/23/2024

SKETCH OF DESCRIPTION

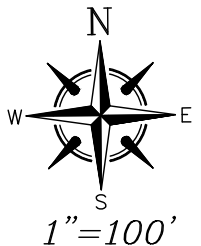
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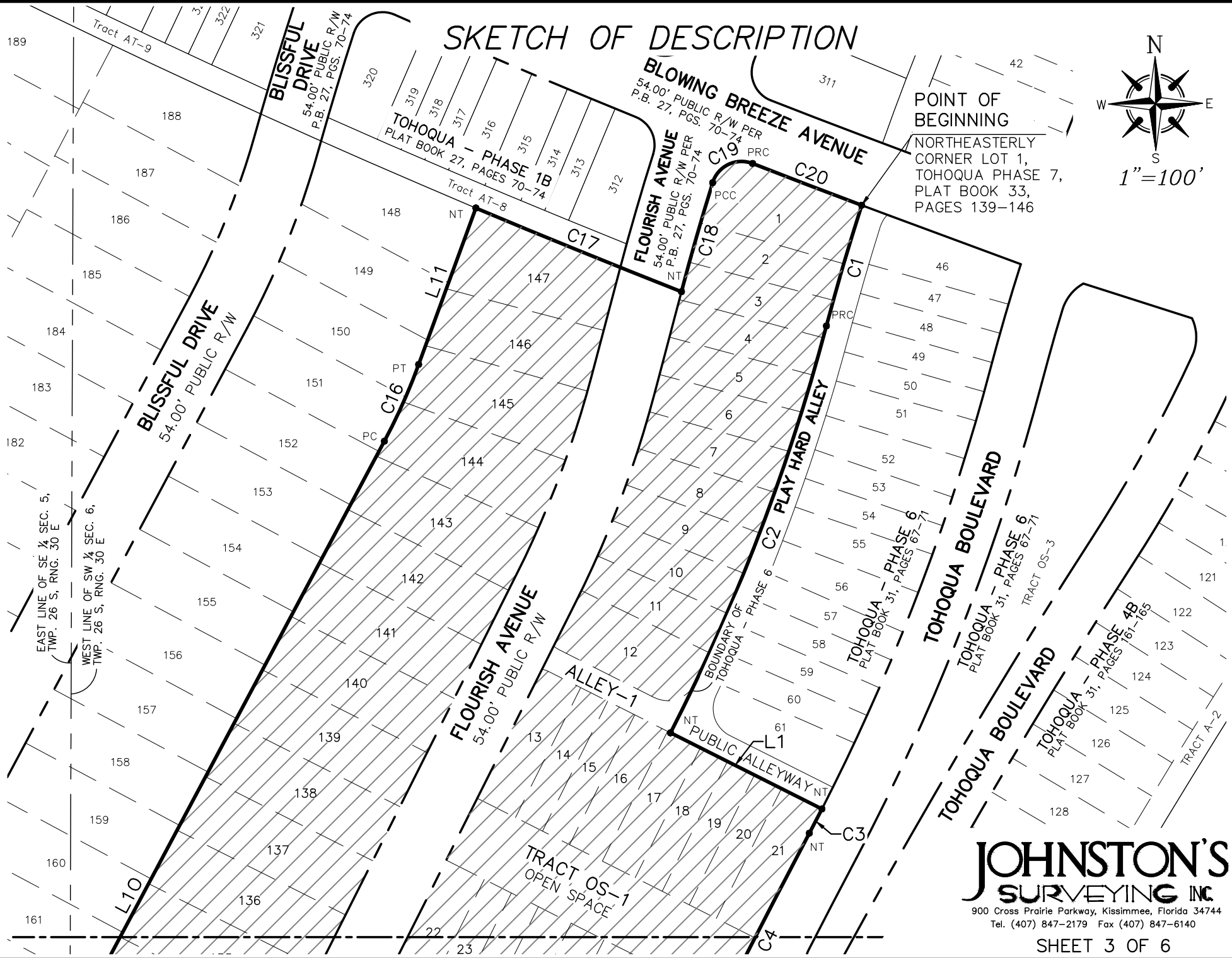
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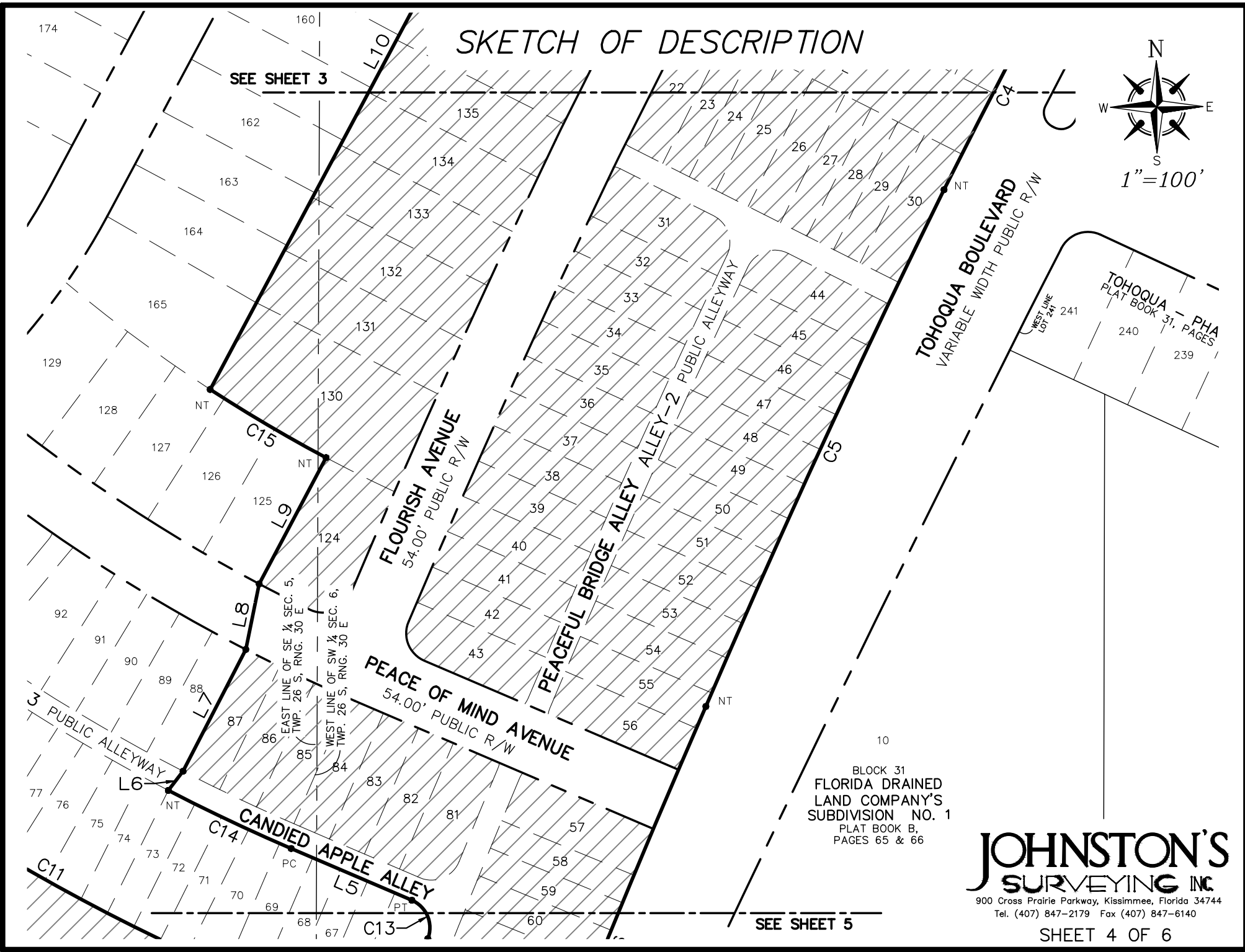
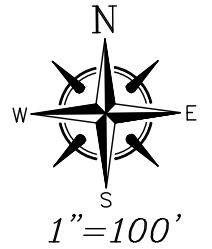
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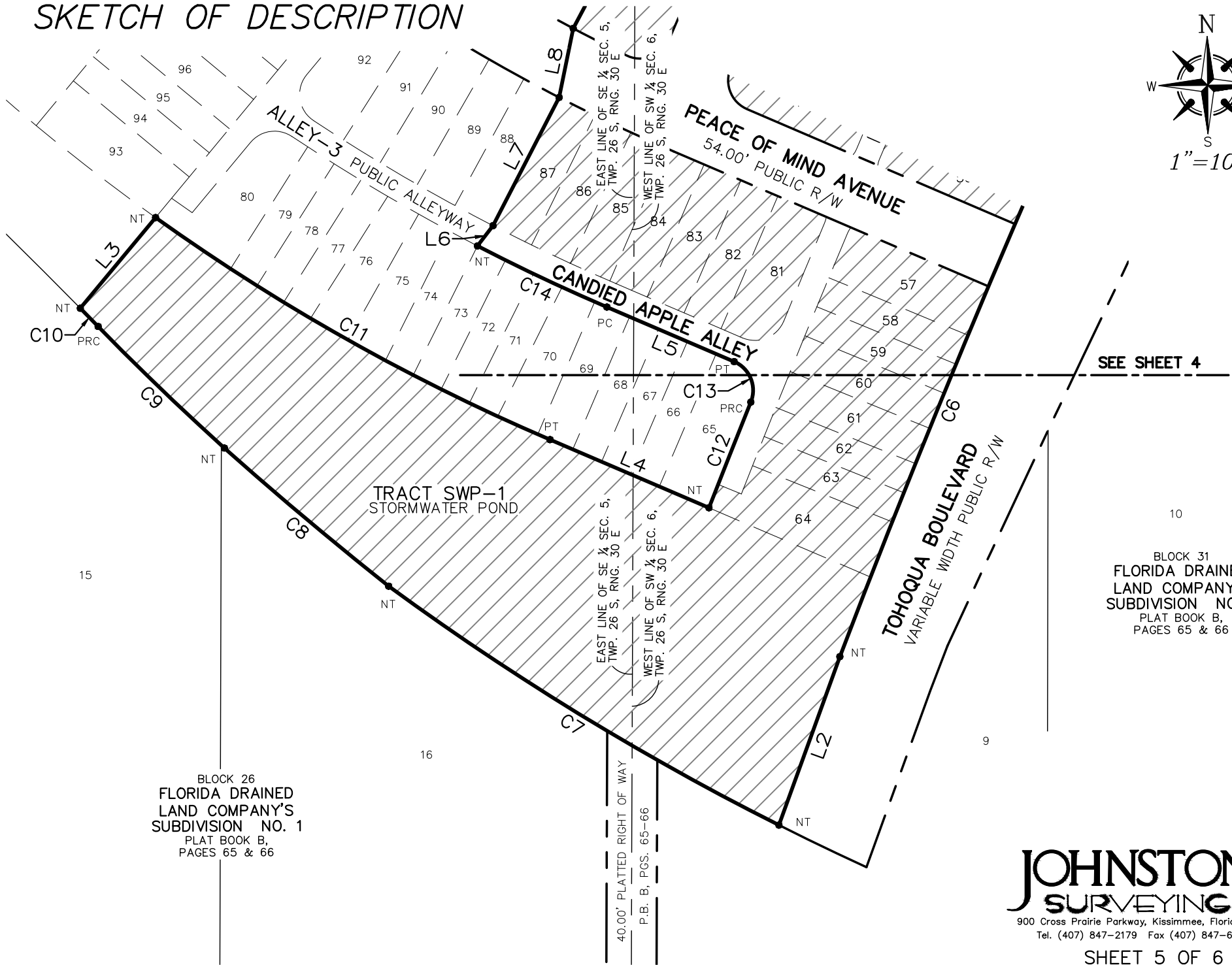
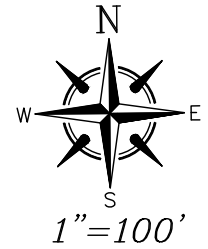
SKETCH OF DESCRIPTION



BLOCK 31
 FLORIDA DRAINED
 LAND COMPANY'S
 SUBDIVISION NO. 1
 PLAT BOOK B,
 PAGES 65 & 66

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SKETCH OF DESCRIPTION



SEE SHEET 4

10
 BLOCK 31
 FLORIDA DRAINED
 LAND COMPANY'S
 SUBDIVISION NO. 1
 PLAT BOOK B,
 PAGES 65 & 66

BLOCK 26
 FLORIDA DRAINED
 LAND COMPANY'S
 SUBDIVISION NO. 1
 PLAT BOOK B,
 PAGES 65 & 66

40.00' PLATTED RIGHT OF WAY
 P.B. B, PGS. 65-66

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C10	4679.77'	0°14'56"	20.34'	N44°22'10"W	20.34'
C11	1677.00'	12°21'03"	361.50'	S60°36'46"E	360.80'
C12	9176.75'	0°33'57"	90.61'	N21°36'14"E	90.61'
C13	25.00'	88°40'30"	38.69'	N22°27'03"W	34.94'
C14	1562.00'	4°11'10"	114.12'	N64°41'43"W	114.10'
C15	1253.00'	5°09'49"	112.93'	N59°31'02"W	112.89'
C16	500.00'	7°57'14"	69.41'	N24°04'56"E	69.36'
C17	7347.00'	1°25'47"	183.34'	S67°51'45"E	183.34'
C18	2123.00'	2°31'37"	93.63'	N15°59'21"E	93.62'
C19	25.00'	94°02'36"	41.03'	N64°16'27"E	36.58'
C20	7227.00'	0°45'55"	96.52'	S69°05'13"E	96.52'

LINE TABLE		
LINE #	DIRECTION	LENGTH
L1	S63°19'22"E	140.00'
L2	S19°52'22"W	142.82'
L3	N39°39'57"E	93.94'
L4	S66°47'18"E	137.83'
L5	N66°47'18"W	110.29'
L6	N37°32'47"E	20.32'
L7	N27°15'53"E	115.00'
L8	N11°31'19"E	56.19'
L9	N27°54'03"E	120.00'
L10	N28°03'33"E	746.65'
L11	N20°06'18"E	137.60'

OWNER'S AFFIDAVIT

Tohoqua Community Development District (Phase 7-1A)

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 Waterford District 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 the City of St. Cloud, Florida (the "Improvements"), as more particularly described on Exhibit "A" attached hereto, and that Affiant as 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.

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 Improvements to Tohopekaliga Water Authority.

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 5505 Waterford District 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: _____, 2024

Signed, sealed and delivered in our presence:

LENNAR HOMES, LLC, a Florida limited liability company

(Signature)

(Print Name)

(Signature)

(Print Name)

By: _____

Print: Mark McDonald

Title: Vice President

STATE OF FLORIDA

COUNTY OF ORANGE

The foregoing instrument was acknowledged before me by means of [] physical presence or [] online notarization, this _____ day of November, 2024, 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

- Potable Water Distribution System
- Sanitary Sewer System
- Reclaimed Water Distribution System

The foregoing Improvements (“Improvements”) are located on the land described as follows:

[See attached.]

The foregoing Improvements can also be described as:

All the goods, rights, title, interests, chattels and improvements owned by Developer which are used or held for use by Developer exclusively in connection with those water and/or wastewater systems, consisting of all water, wastewater, and reclaimed water lines and other related utility facilities constructed and used in connection with the provision of water, wastewater, and reclaimed water utility services located on the following described property:

[See attached.]

SKETCH OF DESCRIPTION

LEGAL DESCRIPTION

All of Lots 1 through 64, 81 through 87, 124, 130 through 147 Tracts OS-1 and SWP-1, TOHOQUA – PHASE 7, according to the plat thereof, as recorded in Plat Book 33, Pages 139 through 146 of the Public Records of Osceola County, Florida, also being described as follows:

Begin at the Northeasterly corner of Lot 1, TOHOQUA – PHASE 7, according to the plat thereof, as recorded in Plat Book 33, pages 139 through 146 of the Public Records of Osceola County, Florida; said point being a Point on a Curve, Concave to the East, having a Radius of 2,000.00 feet and Central Angle of 02°58'34"; thence Southerly along the arc, a distance of 103.88 feet (Chord Bearing = S16°18'09"W, Chord = 103.87 feet) to a Point of Reverse Curve, Concave to the West, having a Radius of 1,677.00 feet and a Central Angle of 12°19'07"; thence Southerly along the arc, a distance of 360.56 feet, (Chord Bearing = S20°58'26"W, Chord = 359.86 feet) to a Point of Non Tangency; thence S63°19'22"E, a distance of 140.00 feet to a Point on a Non-Tangent Curve, Concave to the Northwest, having a Radius of 2,041.80 feet and a Central Angle of 00°37'58"; thence run Southwesterly along the arc of said curve, a distance of 22.55 feet (Chord Bearing = S27°26'02"W, Chord = 22.55 feet) to a Point on a Non-Tangent Curve, Concave to the Southeast, having a Radius of 9,039.75 feet and a Central Angle of 01°11'38"; thence run Southwesterly along the arc of said curve, a distance of 188.36 feet (Chord Bearing = S27°12'43"W, Chord = 188.36 feet) to a Point on a Non-Tangent Curve, Concave to the Southeast, having a Radius of 9,038.25 feet and a Central Angle of 03°01'44"; thence run Southwesterly along the arc of said curve, a distance of 477.81 feet (Chord Bearing = S24°44'28"W, Chord = 477.75 feet) to a Point on a Non-Tangent Curve, Concave to the East, having a Radius of 9,036.75 feet and a Central Angle of 02°43'32"; thence run Southerly along the arc of said curve, a distance of 429.88 feet (Chord Bearing = S22°13'24"W, Chord = 429.84 feet) to a Point of Non Tangency ; thence S19°52'22"W, a distance of 142.82 feet to a Point on a Non-Tangent Curve, Concave to the Northeast, having a Radius of 2,190.00 feet and a Central Angle of 09°33'08"; thence run Northwesterly along the arc of said curve, a distance of 365.11 feet (Chord Bearing = N58°31'01"W, Chord = 364.69 feet) to a Point on a Non-Tangent Curve, Concave to the Northeast, having a Radius of 2,940.39 feet and a Central Angle of 03°20'02"; thence run Northwesterly along the arc of said curve, a distance of 171.10 feet (Chord Bearing = N49°56'19"W, Chord = 171.08 feet) to a Point on a

ABBREVIATIONS/LEGEND

SEC.	SECTION	R	RADIUS
TWP.	TOWNSHIP	L	LENGTH
RNG.	RANGE	CB	CHORD BEARING
S.	SOUTH	CD	CHORD DISTANCE
E.	EAST	Δ	CENTRAL ANGLE
O.R.B.	OFFICIAL RECORDS BOOK	PC	POINT OF CURVATURE
PGS.	PAGES	PT	POINT OF TANGENCY
TEMP.	TEMPORARY	NT	NON TANGENT
NO./#	NUMBER	PRC	POINT OF REVERSE CURVE
●	DESCRIPTIVE POINT	PCC	POINT OF COMPOUND CURVE
P.S.M.	PROFESSIONAL SURVEYOR & MAPPER		


NOTES

BEARINGS AS SHOWN HEREON ARE BASED ON THE FLORIDA STATE PLANE COORDINATE SYSTEM, EAST ZONE, (NAD 83, 2007 ADJUSTMENT). THIS SURVEYOR HAS NOT MADE A SEARCH OF THE PUBLIC RECORDS FOR EASEMENTS, RESTRICTIONS, RESERVATIONS AND/OR RIGHT OF WAYS. THIS SKETCH IS NOT INTENDED TO REPRESENT A BOUNDARY SURVEY. NO CORNERS WERE SET AS A PART OF THIS SKETCH.


REQUESTED BY: **LENNAR**

S-L 7-1A

DATE OF SKETCH	10/21/2024	REVISIONS	
SCALE	1" = 100'		
F.B.	PAGE		
SECTIONS	05 & 06		
TWP.	26	S., RNG.	30 E.
JOB NO.	21-439	SHEET 1 OF 6	



900 Cross Prairie Parkway, Kissimmee, Florida 34744
Tel. (407) 847-2179 Fax (407) 847-6140



RICHARD D. BROWN, P.S.M #5700 (DATE)

10/23/2024

NOTE: NOT VALID WITHOUT RAISED SURVEYOR'S SEAL.

SKETCH OF DESCRIPTION

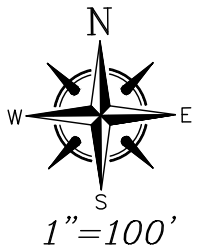
LEGAL DESCRIPTION

Non-Tangent Curve, Concave to the Northeast, having a Radius of 2,190.00 feet and a Central Angle of $03^{\circ}39'17''$; thence run Northwesterly along the arc of said curve, a distance of 139.69 feet (Chord Bearing = $N46^{\circ}04'21''W$, Chord = 139.67 feet) to a Point of Reverse Curve, Concave to the Southwest, having a Radius of 4,679.77 feet and a Central Angle of $00^{\circ}14'56''$; thence Northwesterly along the arc, a distance of 20.34 feet, (Chord Bearing = $N44^{\circ}22'10''W$, Chord = 20.34 feet) to a Point of Non Tangency; thence $N39^{\circ}39'57''E$, a distance of 93.94 feet to a Point on a Non-Tangent Curve, Concave to the Northeast, having a Radius of 1,677.00 feet and a Central Angle of $12^{\circ}21'03''$; thence run Southeasterly along the arc of said curve, a distance of 361.50 feet (Chord Bearing = $S60^{\circ}36'46''E$, Chord = 360.80 feet) to a Point of Tangency; thence $S66^{\circ}47'18''E$, a distance of 137.83 feet to a Point on a Non-Tangent Curve, Concave to the East, having a Radius of 9,176.75 feet and a Central Angle of $00^{\circ}33'57''$; thence run Northerly along the arc of said curve, a distance of 90.61 feet (Chord Bearing = $N21^{\circ}36'14''E$, Chord = 90.61 feet) to a Point of Reverse Curve, Concave to the West, having a Radius of 25.00 feet and a Central Angle of $88^{\circ}40'30''$; thence Northerly along the arc, a distance of 38.69 feet, (Chord Bearing = $N22^{\circ}27'03''W$, Chord = 34.94 feet) to a Point of Tangency; thence $N66^{\circ}47'18''W$, a distance of 110.29 feet to the Point of Curvature of a curve, Concave to the Northeast, having a Radius of 1,562.00 feet and a Central Angle of $04^{\circ}11'10''$; thence run Northwesterly along the Arc of said curve, a distance of 114.12 feet (Chord Bearing = $N64^{\circ}41'43''W$, Chord = 114.10 feet) to a Point of Non Tangency; thence $N37^{\circ}32'47''E$, a distance of 20.32 feet; thence $N27^{\circ}15'53''E$, a distance of 115.00 feet; thence $N11^{\circ}31'19''E$, a distance of 56.19 feet; thence $N27^{\circ}54'03''E$, a distance of 120.00 feet to a Point on a Non-Tangent Curve, Concave to the Northeast, having a Radius of 1,253.00 feet and a Central Angle of $05^{\circ}09'49''$; thence run Northwesterly along the arc of said curve, a distance of 112.93 feet (Chord Bearing = $N59^{\circ}31'02''W$, Chord = 112.89 feet) to a Point of Non Tangency; thence $N28^{\circ}03'33''E$, a distance of 746.65 feet to the Point of Curvature of a curve, Concave to the Northwest, having a Radius of 500.00 feet and a Central Angle of $07^{\circ}57'14''$; thence run Northeasterly along the Arc of said curve, a distance of 69.41 feet (Chord Bearing = $N24^{\circ}04'56''E$, Chord = 69.36 feet) to a Point of Tangency; thence $N20^{\circ}06'18''E$, a distance of 137.60 feet to a Point on a Non-Tangent Curve, Concave to the North, having a Radius of 7,347.00 feet and a Central Angle of $01^{\circ}25'47''$; thence run Easterly along the arc of said curve, a distance of 183.34 feet (Chord Bearing = $S67^{\circ}51'45''E$, Chord = 183.34 feet) to a Point on a Non-Tangent Curve, Concave to the East, having a Radius of 2,123.00 feet and a Central Angle of $02^{\circ}31'37''$; thence run Northerly along the arc of said curve, a distance of 93.63 feet (Chord Bearing = $N15^{\circ}59'21''E$, Chord = 93.62 feet) to a Point of Compound Curve, Concave to the Southeast, having a Radius of 25.00 feet and a Central Angle of $94^{\circ}02'36''$; thence Northeasterly along the arc, a distance of 41.03 feet, (Chord Bearing = $N64^{\circ}16'27''E$, Chord = 36.58 feet) to a Point of Reverse Curve, Concave to the North, having a Radius of 7,227.00 feet and a Central Angle of $00^{\circ}45'55''$; thence Easterly along the arc, a distance of 96.52 feet, (Chord Bearing = $S69^{\circ}05'13''E$, Chord = 96.52 feet) to the Point of Beginning.

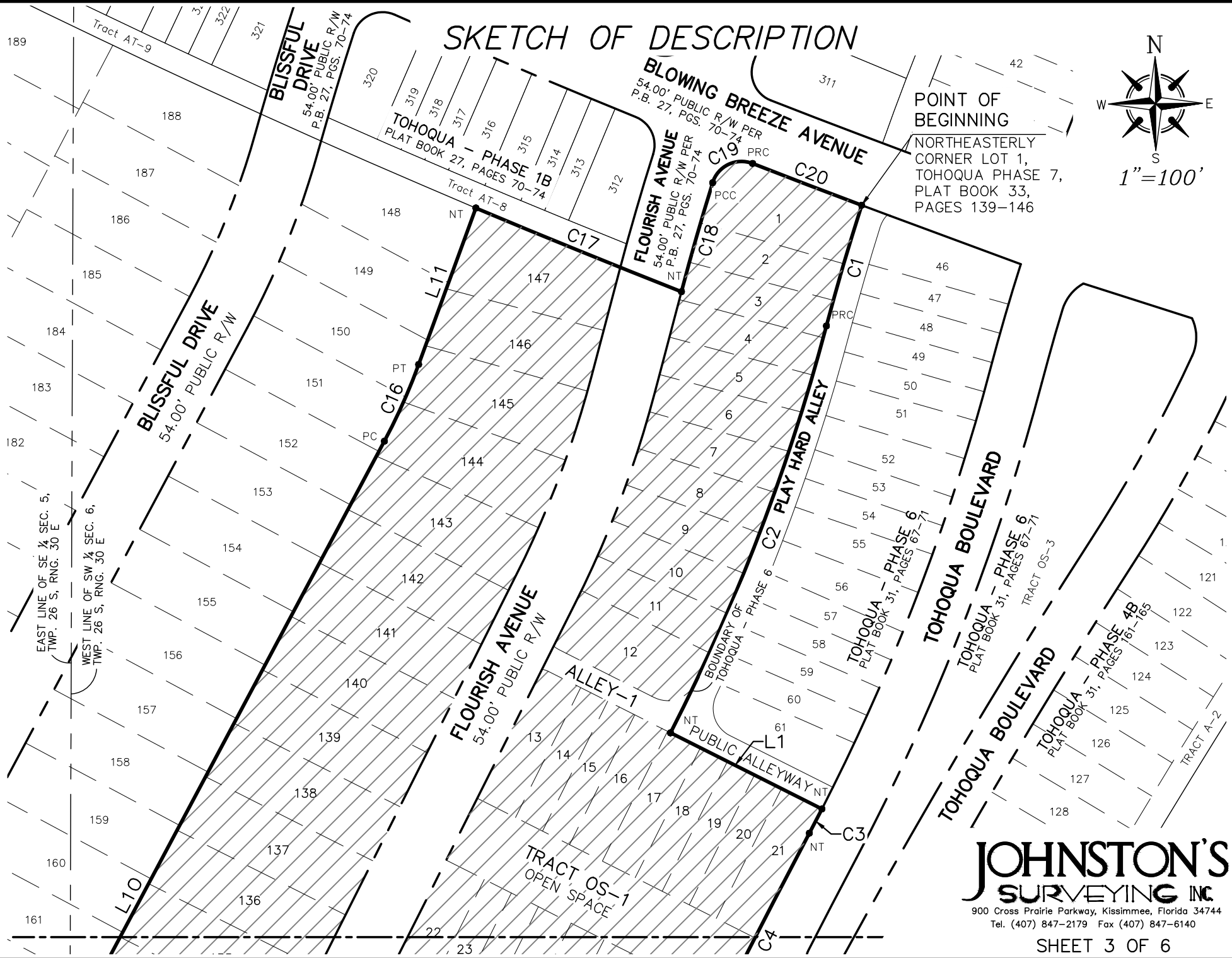
Less Alley Tracts 1, 2 & 3 and the following Right of Ways: Flourish Avenue and Peace of Mind Avenue, all part of TOHOQUA – PHASE 7, according to the plat thereof, as recorded in Plat Book 33, Pages 139 through 146 of the Public Records of Osceola County, Florida.

Containing 12.67 acres, more or less.

SKETCH OF DESCRIPTION



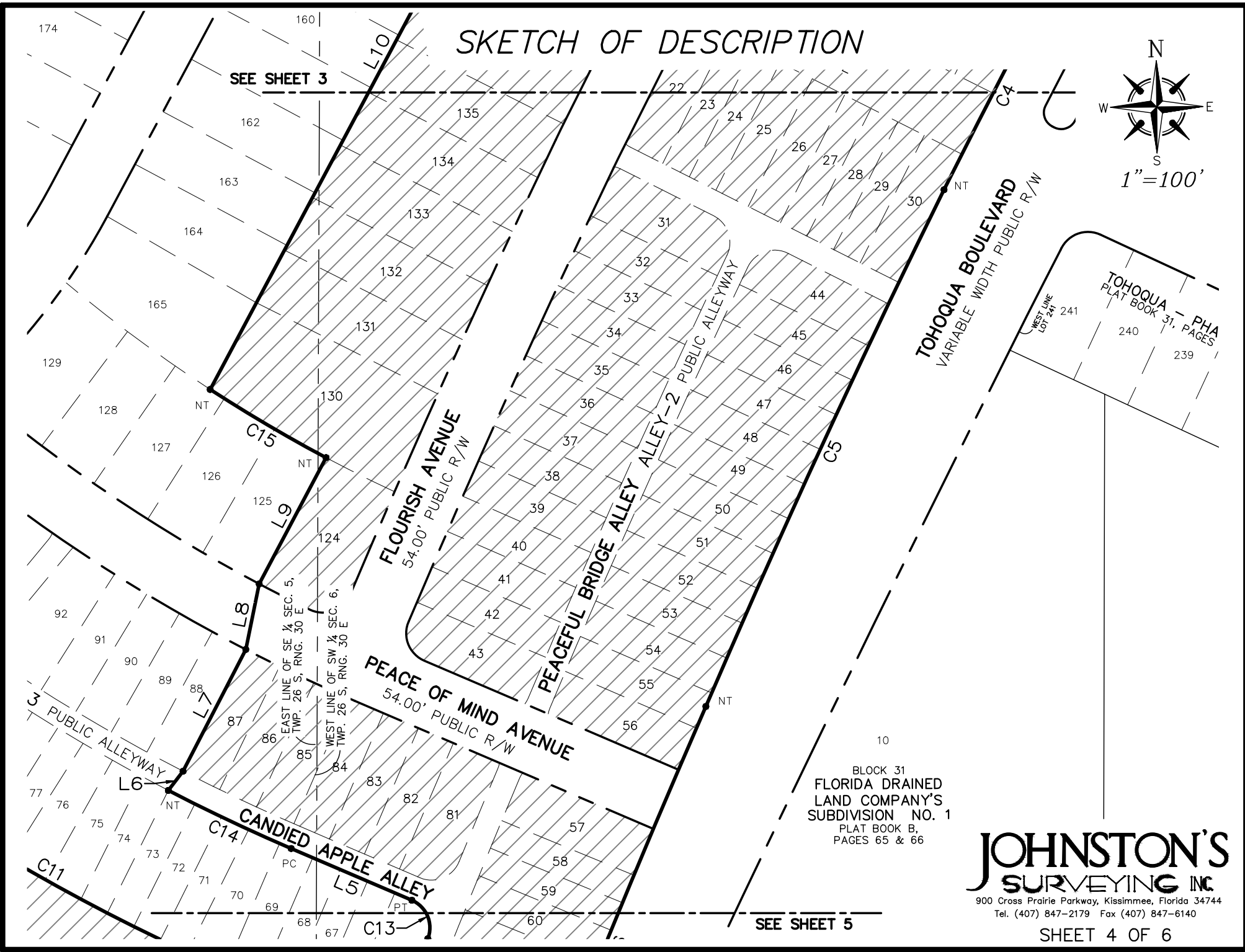
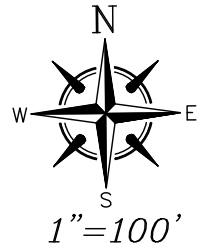
POINT OF BEGINNING
 NORTHEASTERLY
 CORNER LOT 1,
 TOHOQUA PHASE 7,
 PLAT BOOK 33,
 PAGES 139-146



JOHNSTON'S
SURVEYING INC

900 Cross Prairie Parkway, Kissimmee, Florida 34744
 Tel. (407) 847-2179 Fax (407) 847-6140

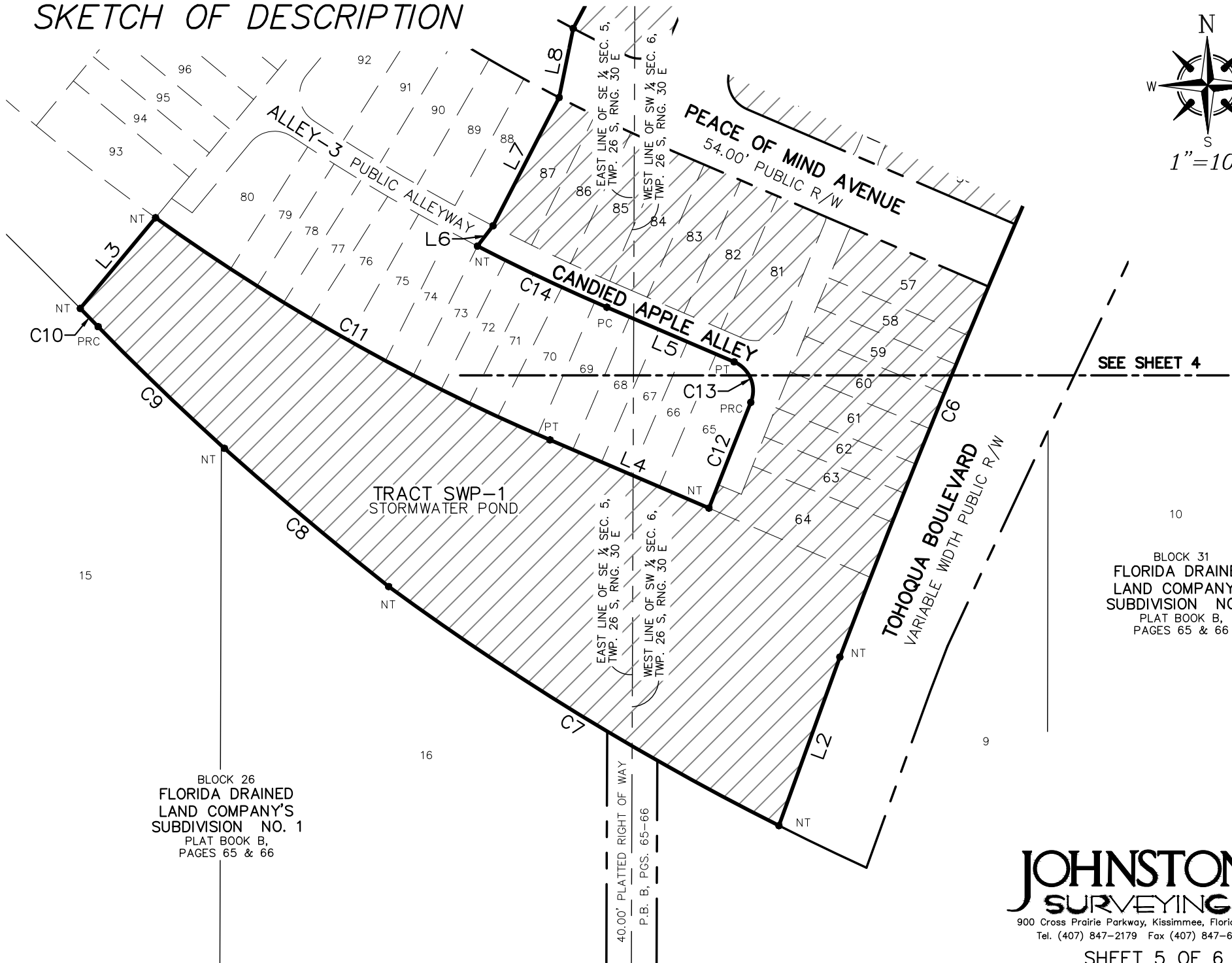
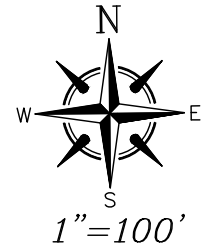
SKETCH OF DESCRIPTION



BLOCK 31
 FLORIDA DRAINED
 LAND COMPANY'S
 SUBDIVISION NO. 1
 PLAT BOOK B,
 PAGES 65 & 66

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

SKETCH OF DESCRIPTION



SEE SHEET 4

10
 BLOCK 31
 FLORIDA DRAINED
 LAND COMPANY'S
 SUBDIVISION NO. 1
 PLAT BOOK B,
 PAGES 65 & 66

BLOCK 26
 FLORIDA DRAINED
 LAND COMPANY'S
 SUBDIVISION NO. 1
 PLAT BOOK B,
 PAGES 65 & 66

40.00' PLATTED RIGHT OF WAY
 P.B. B, PGS. 65-66

JOHNSTON'S
SURVEYING INC

900 Cross Prairie Parkway, Kissimmee, Florida 34744
 Tel. (407) 847-2179 Fax (407) 847-6140

LINE & CURVE TABLES

CURVE TABLE					
CURVE #	RADIUS	DELTA	LENGTH	CHD. BEARING	CHORD LENGTH
C1	2000.00'	2°58'34"	103.88'	S16°18'09"W	103.87'
C2	1677.00'	12°19'07"	360.56'	S20°58'26"W	359.86'
C3	2041.80'	0°37'58"	22.55'	S27°26'02"W	22.55'
C4	9039.75'	1°11'38"	188.36'	S27°12'43"W	188.36'
C5	9038.25'	3°01'44"	477.81'	S24°44'28"W	477.75'
C6	9036.75'	2°43'32"	429.88'	S22°13'24"W	429.84'
C7	2190.00'	9°33'08"	365.11'	N58°31'01"W	364.69'
C8	2940.39'	3°20'02"	171.10'	N49°56'19"W	171.08'
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C10	4679.77'	0°14'56"	20.34'	N44°22'10"W	20.34'
C11	1677.00'	12°21'03"	361.50'	S60°36'46"E	360.80'
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C13	25.00'	88°40'30"	38.69'	N22°27'03"W	34.94'
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L7	N27°15'53"E	115.00'
L8	N11°31'19"E	56.19'
L9	N27°54'03"E	120.00'
L10	N28°03'33"E	746.65'
L11	N20°06'18"E	137.60'

AGREEMENT REGARDING TAXES

Tohoqua Community Development District (Phase 7-1A)

THIS AGREEMENT REGARDING TAXES (“Agreement”) is entered into this ___ day of November, 2024, by and between **LENNAR HOMES, LLC**, a Florida limited liability company, whose principal address is 5505 Waterford District Drive, Miami, Florida 33126 (the “Developer”), and the **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”);

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

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;

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;

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 2023 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 2024.

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 2024, Developer shall have no further responsibility with regard to ad-valorem taxes or assessments levied against the Improvements, as applicable.

[SIGNATURE PAGE FOLLOWS]

SIGNATURE PAGE TO AGREEMENT REGARDING TAXES
Tohoqua Community Development District (Phase 7-1A)

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.

WITNESSES:

LENNAR HOMES, LLC, a Florida limited liability company

X _____

By: _____

Print: _____

Print: Mark McDonald

X _____

Title: Vice President

Print: _____

SIGNATURE PAGE TO AGREEMENT REGARDING TAXES
Tohoqua Community Development District (Phase 7-1A)

**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

- Potable Water Distribution System
- Sanitary Sewer System
- Reclaimed Water Distribution System

The foregoing Improvements (“Improvements”) are located on the land described as follows:

[See attached.]

The foregoing Improvements can also be described as:

All the goods, rights, title, interests, chattels and improvements owned by Developer which are used or held for use by Developer exclusively in connection with those water and/or wastewater systems, consisting of all water, wastewater, and reclaimed water lines and other related utility facilities constructed and used in connection with the provision of water, wastewater, and reclaimed water utility services located on the following described property:

[See attached.]

SKETCH OF DESCRIPTION

LEGAL DESCRIPTION

All of Lots 1 through 64, 81 through 87, 124, 130 through 147 Tracts OS-1 and SWP-1, TOHOQUA – PHASE 7, according to the plat thereof, as recorded in Plat Book 33, Pages 139 through 146 of the Public Records of Osceola County, Florida, also being described as follows:

Begin at the Northeasterly corner of Lot 1, TOHOQUA – PHASE 7, according to the plat thereof, as recorded in Plat Book 33, pages 139 through 146 of the Public Records of Osceola County, Florida; said point being a Point on a Curve, Concave to the East, having a Radius of 2,000.00 feet and Central Angle of 02°58'34"; thence Southerly along the arc, a distance of 103.88 feet (Chord Bearing = S16°18'09"W, Chord = 103.87 feet) to a Point of Reverse Curve, Concave to the West, having a Radius of 1,677.00 feet and a Central Angle of 12°19'07"; thence Southerly along the arc, a distance of 360.56 feet, (Chord Bearing = S20°58'26"W, Chord = 359.86 feet) to a Point of Non Tangency; thence S63°19'22"E, a distance of 140.00 feet to a Point on a Non-Tangent Curve, Concave to the Northwest, having a Radius of 2,041.80 feet and a Central Angle of 00°37'58"; thence run Southwesterly along the arc of said curve, a distance of 22.55 feet (Chord Bearing = S27°26'02"W, Chord = 22.55 feet) to a Point on a Non-Tangent Curve, Concave to the Southeast, having a Radius of 9,039.75 feet and a Central Angle of 01°11'38"; thence run Southwesterly along the arc of said curve, a distance of 188.36 feet (Chord Bearing = S27°12'43"W, Chord = 188.36 feet) to a Point on a Non-Tangent Curve, Concave to the Southeast, having a Radius of 9,038.25 feet and a Central Angle of 03°01'44"; thence run Southwesterly along the arc of said curve, a distance of 477.81 feet (Chord Bearing = S24°44'28"W, Chord = 477.75 feet) to a Point on a Non-Tangent Curve, Concave to the East, having a Radius of 9,036.75 feet and a Central Angle of 02°43'32"; thence run Southerly along the arc of said curve, a distance of 429.88 feet (Chord Bearing = S22°13'24"W, Chord = 429.84 feet) to a Point of Non Tangency ; thence S19°52'22"W, a distance of 142.82 feet to a Point on a Non-Tangent Curve, Concave to the Northeast, having a Radius of 2,190.00 feet and a Central Angle of 09°33'08"; thence run Northwesterly along the arc of said curve, a distance of 365.11 feet (Chord Bearing = N58°31'01"W, Chord = 364.69 feet) to a Point on a Non-Tangent Curve, Concave to the Northeast, having a Radius of 2,940.39 feet and a Central Angle of 03°20'02"; thence run Northwesterly along the arc of said curve, a distance of 171.10 feet (Chord Bearing = N49°56'19"W, Chord = 171.08 feet) to a Point on a

ABBREVIATIONS/LEGEND

SEC.	SECTION	R	RADIUS
TWP.	TOWNSHIP	L	LENGTH
RNG.	RANGE	CB	CHORD BEARING
S.	SOUTH	CD	CHORD DISTANCE
E.	EAST	Δ	CENTRAL ANGLE
O.R.B.	OFFICIAL RECORDS BOOK	PC	POINT OF CURVATURE
PGS.	PAGES	PT	POINT OF TANGENCY
TEMP.	TEMPORARY	NT	NON TANGENT
NO./#	NUMBER	PRC	POINT OF REVERSE CURVE
●	DESCRIPTIVE POINT	PCC	POINT OF COMPOUND CURVE
P.S.M.	PROFESSIONAL SURVEYOR & MAPPER		

NOTES

BEARINGS AS SHOWN HEREON ARE BASED ON THE FLORIDA STATE PLANE COORDINATE SYSTEM, EAST ZONE, (NAD 83, 2007 ADJUSTMENT). THIS SURVEYOR HAS NOT MADE A SEARCH OF THE PUBLIC RECORDS FOR EASEMENTS, RESTRICTIONS, RESERVATIONS AND/OR RIGHT OF WAYS. THIS SKETCH IS NOT INTENDED TO REPRESENT A BOUNDARY SURVEY. NO CORNERS WERE SET AS A PART OF THIS SKETCH.

REQUESTED BY: **LENNAR**

S-L 7-1A

DATE OF SKETCH	10/21/2024	REVISIONS	
SCALE	1" = 100'		
F.B.	PAGE		
SECTIONS	05 & 06		
TWP.	26	S., RNG.	30 E.
JOB NO.	21-439	SHEET 1 OF 6	

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

R.D.B.

10/23/2024

RICHARD D. BROWN, P.S.M #5700 (DATE)

NOTE: NOT VALID WITHOUT RAISED SURVEYOR'S SEAL.

SKETCH OF DESCRIPTION

LEGAL DESCRIPTION

Non-Tangent Curve, Concave to the Northeast, having a Radius of 2,190.00 feet and a Central Angle of $03^{\circ}39'17''$; thence run Northwesterly along the arc of said curve, a distance of 139.69 feet (Chord Bearing = $N46^{\circ}04'21''W$, Chord = 139.67 feet) to a Point of Reverse Curve, Concave to the Southwest, having a Radius of 4,679.77 feet and a Central Angle of $00^{\circ}14'56''$; thence Northwesterly along the arc, a distance of 20.34 feet, (Chord Bearing = $N44^{\circ}22'10''W$, Chord = 20.34 feet) to a Point of Non Tangency; thence $N39^{\circ}39'57''E$, a distance of 93.94 feet to a Point on a Non-Tangent Curve, Concave to the Northeast, having a Radius of 1,677.00 feet and a Central Angle of $12^{\circ}21'03''$; thence run Southeasterly along the arc of said curve, a distance of 361.50 feet (Chord Bearing = $S60^{\circ}36'46''E$, Chord = 360.80 feet) to a Point of Tangency; thence $S66^{\circ}47'18''E$, a distance of 137.83 feet to a Point on a Non-Tangent Curve, Concave to the East, having a Radius of 9,176.75 feet and a Central Angle of $00^{\circ}33'57''$; thence run Northerly along the arc of said curve, a distance of 90.61 feet (Chord Bearing = $N21^{\circ}36'14''E$, Chord = 90.61 feet) to a Point of Reverse Curve, Concave to the West, having a Radius of 25.00 feet and a Central Angle of $88^{\circ}40'30''$; thence Northerly along the arc, a distance of 38.69 feet, (Chord Bearing = $N22^{\circ}27'03''W$, Chord = 34.94 feet) to a Point of Tangency; thence $N66^{\circ}47'18''W$, a distance of 110.29 feet to the Point of Curvature of a curve, Concave to the Northeast, having a Radius of 1,562.00 feet and a Central Angle of $04^{\circ}11'10''$; thence run Northwesterly along the Arc of said curve, a distance of 114.12 feet (Chord Bearing = $N64^{\circ}41'43''W$, Chord = 114.10 feet) to a Point of Non Tangency; thence $N37^{\circ}32'47''E$, a distance of 20.32 feet; thence $N27^{\circ}15'53''E$, a distance of 115.00 feet; thence $N11^{\circ}31'19''E$, a distance of 56.19 feet; thence $N27^{\circ}54'03''E$, a distance of 120.00 feet to a Point on a Non-Tangent Curve, Concave to the Northeast, having a Radius of 1,253.00 feet and a Central Angle of $05^{\circ}09'49''$; thence run Northwesterly along the arc of said curve, a distance of 112.93 feet (Chord Bearing = $N59^{\circ}31'02''W$, Chord = 112.89 feet) to a Point of Non Tangency; thence $N28^{\circ}03'33''E$, a distance of 746.65 feet to the Point of Curvature of a curve, Concave to the Northwest, having a Radius of 500.00 feet and a Central Angle of $07^{\circ}57'14''$; thence run Northeasterly along the Arc of said curve, a distance of 69.41 feet (Chord Bearing = $N24^{\circ}04'56''E$, Chord = 69.36 feet) to a Point of Tangency; thence $N20^{\circ}06'18''E$, a distance of 137.60 feet to a Point on a Non-Tangent Curve, Concave to the North, having a Radius of 7,347.00 feet and a Central Angle of $01^{\circ}25'47''$; thence run Easterly along the arc of said curve, a distance of 183.34 feet (Chord Bearing = $S67^{\circ}51'45''E$, Chord = 183.34 feet) to a Point on a Non-Tangent Curve, Concave to the East, having a Radius of 2,123.00 feet and a Central Angle of $02^{\circ}31'37''$; thence run Northerly along the arc of said curve, a distance of 93.63 feet (Chord Bearing = $N15^{\circ}59'21''E$, Chord = 93.62 feet) to a Point of Compound Curve, Concave to the Southeast, having a Radius of 25.00 feet and a Central Angle of $94^{\circ}02'36''$; thence Northeasterly along the arc, a distance of 41.03 feet, (Chord Bearing = $N64^{\circ}16'27''E$, Chord = 36.58 feet) to a Point of Reverse Curve, Concave to the North, having a Radius of 7,227.00 feet and a Central Angle of $00^{\circ}45'55''$; thence Easterly along the arc, a distance of 96.52 feet, (Chord Bearing = $S69^{\circ}05'13''E$, Chord = 96.52 feet) to the Point of Beginning.

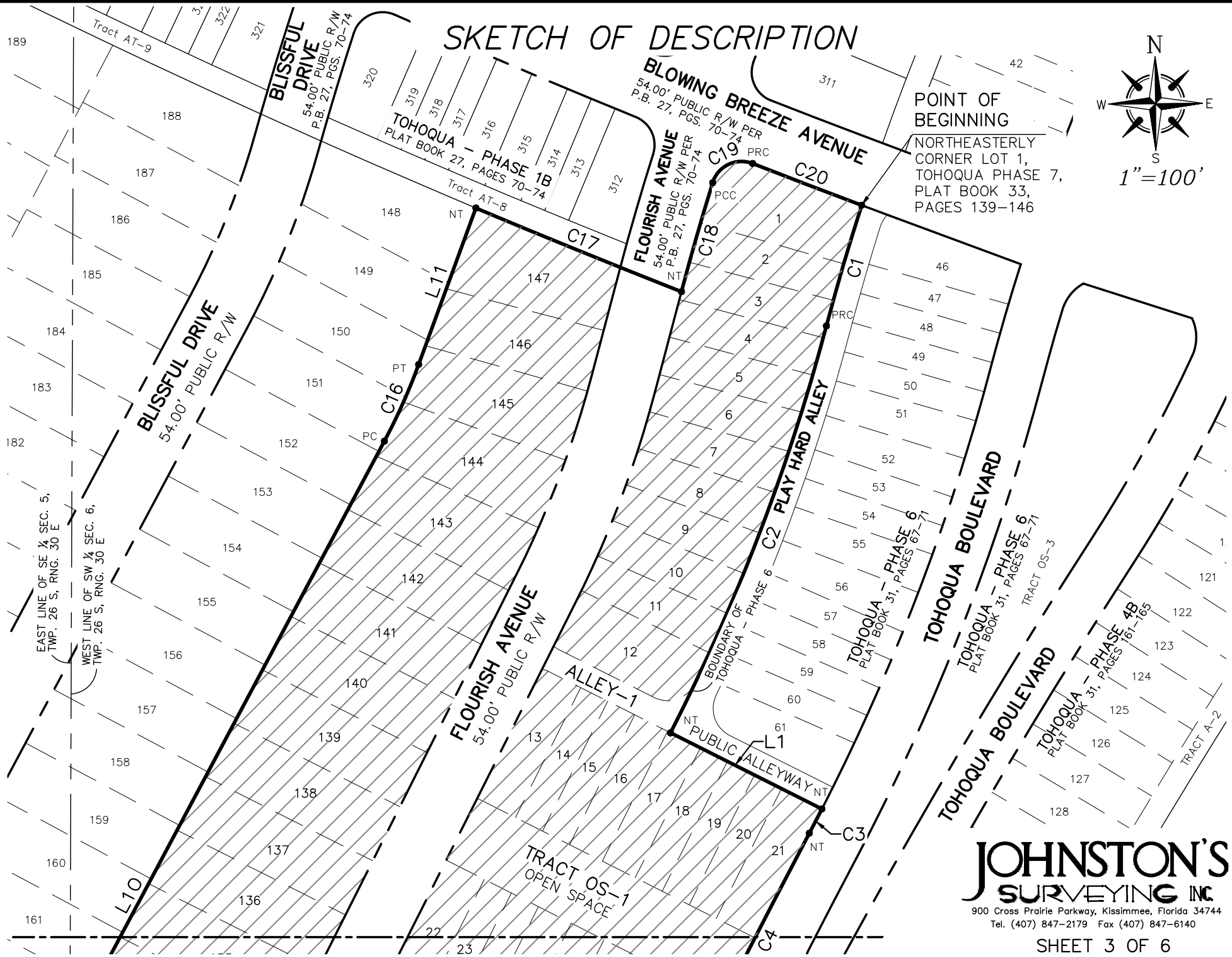
Less Alley Tracts 1, 2 & 3 and the following Right of Ways: Flourish Avenue and Peace of Mind Avenue, all part of TOHOQUA – PHASE 7, according to the plat thereof, as recorded in Plat Book 33, Pages 139 through 146 of the Public Records of Osceola County, Florida.

Containing 12.67 acres, more or less.

SKETCH OF DESCRIPTION



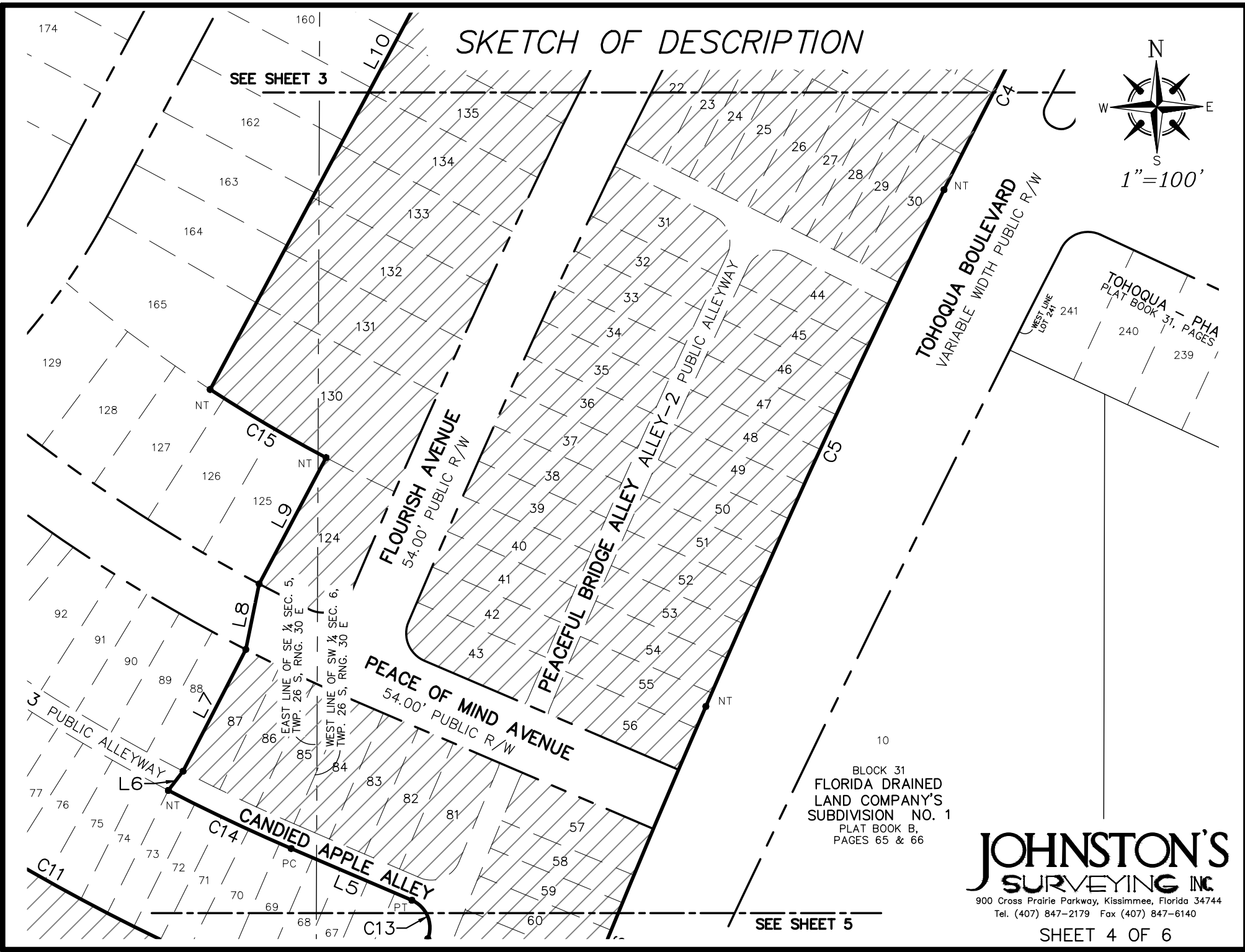
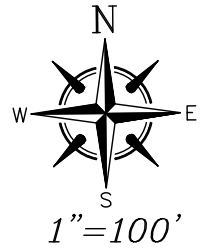
POINT OF BEGINNING
 NORTHEASTERLY
 CORNER LOT 1,
 TOHOQUA PHASE 7,
 PLAT BOOK 33,
 PAGES 139-146



JOHNSTON'S
SURVEYING INC

900 Cross Prairie Parkway, Kissimmee, Florida 34744
 Tel. (407) 847-2179 Fax (407) 847-6140

SKETCH OF DESCRIPTION



SEE SHEET 3

TOHOQUA BOULEVARD
VARIABLE WIDTH PUBLIC R/W

FLOURISH AVENUE
54.00' PUBLIC R/W

PEACE OF MIND AVENUE
54.00' PUBLIC R/W

PEACEFUL BRIDGE ALLEY
ALLEY-2 PUBLIC ALLEYWAY

CANDIED APPLE ALLEY

BLOCK 31
FLORIDA DRAINED
LAND COMPANY'S
SUBDIVISION NO. 1
PLAT BOOK B,
PAGES 65 & 66

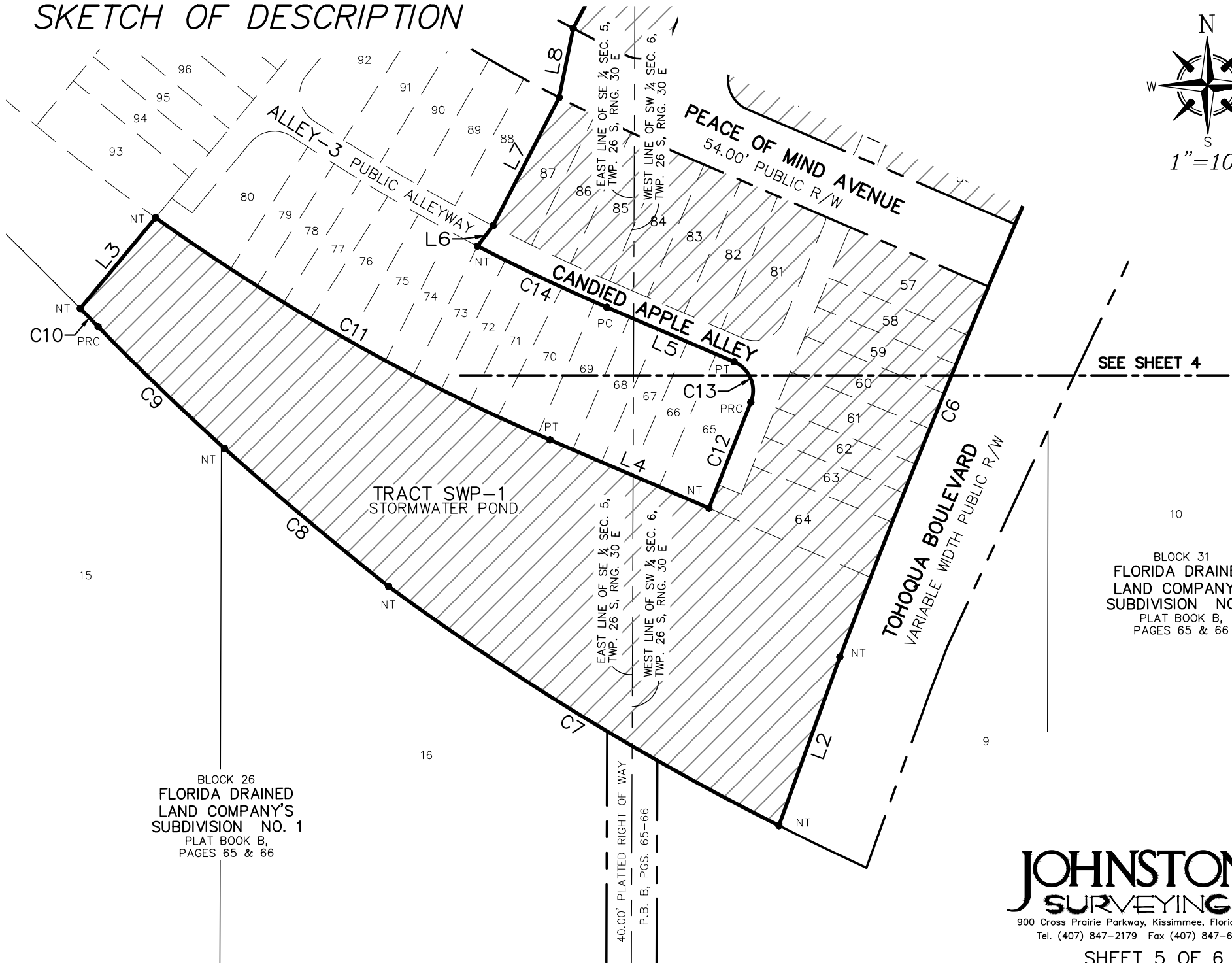
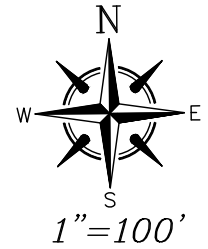
TOHOQUA - PHA
PLAT BOOK 31, PAGES
239, 240, 241

SEE SHEET 5

JOHNSTON'S
SURVEYING INC

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SKETCH OF DESCRIPTION



SEE SHEET 4

10
 BLOCK 31
 FLORIDA DRAINED
 LAND COMPANY'S
 SUBDIVISION NO. 1
 PLAT BOOK B,
 PAGES 65 & 66

BLOCK 26
 FLORIDA DRAINED
 LAND COMPANY'S
 SUBDIVISION NO. 1
 PLAT BOOK B,
 PAGES 65 & 66

JOHNSTON'S
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LINE & CURVE TABLES

CURVE TABLE					
CURVE #	RADIUS	DELTA	LENGTH	CHD. BEARING	CHORD LENGTH
C1	2000.00'	2°58'34"	103.88'	S16°18'09"W	103.87'
C2	1677.00'	12°19'07"	360.56'	S20°58'26"W	359.86'
C3	2041.80'	0°37'58"	22.55'	S27°26'02"W	22.55'
C4	9039.75'	1°11'38"	188.36'	S27°12'43"W	188.36'
C5	9038.25'	3°01'44"	477.81'	S24°44'28"W	477.75'
C6	9036.75'	2°43'32"	429.88'	S22°13'24"W	429.84'
C7	2190.00'	9°33'08"	365.11'	N58°31'01"W	364.69'
C8	2940.39'	3°20'02"	171.10'	N49°56'19"W	171.08'
C9	2190.00'	3°39'17"	139.69'	N46°04'21"W	139.67'
C10	4679.77'	0°14'56"	20.34'	N44°22'10"W	20.34'
C11	1677.00'	12°21'03"	361.50'	S60°36'46"E	360.80'
C12	9176.75'	0°33'57"	90.61'	N21°36'14"E	90.61'
C13	25.00'	88°40'30"	38.69'	N22°27'03"W	34.94'
C14	1562.00'	4°11'10"	114.12'	N64°41'43"W	114.10'
C15	1253.00'	5°09'49"	112.93'	N59°31'02"W	112.89'
C16	500.00'	7°57'14"	69.41'	N24°04'56"E	69.36'
C17	7347.00'	1°25'47"	183.34'	S67°51'45"E	183.34'
C18	2123.00'	2°31'37"	93.63'	N15°59'21"E	93.62'
C19	25.00'	94°02'36"	41.03'	N64°16'27"E	36.58'
C20	7227.00'	0°45'55"	96.52'	S69°05'13"E	96.52'

LINE TABLE		
LINE #	DIRECTION	LENGTH
L1	S63°19'22"E	140.00'
L2	S19°52'22"W	142.82'
L3	N39°39'57"E	93.94'
L4	S66°47'18"E	137.83'
L5	N66°47'18"W	110.29'
L6	N37°32'47"E	20.32'
L7	N27°15'53"E	115.00'
L8	N11°31'19"E	56.19'
L9	N27°54'03"E	120.00'
L10	N28°03'33"E	746.65'
L11	N20°06'18"E	137.60'

CERTIFICATE OF DISTRICT ENGINEER

Tohoqua Community Development District (Phase 7-1A)

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 subsequently proposes to transfer to **Tohopekaliga Water Authority** (“TWA”), 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”). Any Improvements being conveyed to the District are 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 the Improvements to TWA. 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 TWA and such conveyance is consistent with the development plans for the District.

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 CERTIFICATE OF DISTRICT ENGINEER

Tohoqua Community Development District (Phase 7-1A)

DATED: _____, 2024

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

Witness: _____

Print: _____

**STATE OF FLORIDA
COUNTY OF ORANGE**

The foregoing instrument was acknowledged before me by means of () physical presence or () online notarization, this ___ day of November, 2024, 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

- Potable Water Distribution System
- Sanitary Sewer System
- Reclaimed Water Distribution System

The foregoing Improvements (“Improvements”) are located on the land described as follows:

[See attached.]

The foregoing Improvements can also be described as:

All the goods, rights, title, interests, chattels and improvements owned by Developer which are used or held for use by Developer exclusively in connection with those water and/or wastewater systems, consisting of all water, wastewater, and reclaimed water lines and other related utility facilities constructed and used in connection with the provision of water, wastewater, and reclaimed water utility services located on the following described property:

[See attached.]

SKETCH OF DESCRIPTION

LEGAL DESCRIPTION

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REQUESTED BY: **LENNAR**

S-L 7-1A

DATE OF SKETCH	10/21/2024	REVISIONS	
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F.B.	PAGE		
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TWP.	26	S., RNG.	30 E.
JOB NO.	21-439	SHEET 1 OF 6	<div style="text-align: right;">  10/23/2024 </div>
			<div style="text-align: right;"> JOHNSTON'S SURVEYING INC. <small>900 Cross Prairie Parkway, Kissimmee, Florida 34744 Tel. (407) 847-2179 Fax (407) 847-6140</small> </div>
			RICHARD D. BROWN, P.S.M #5700 (DATE) <small>NOTE: NOT VALID WITHOUT RAISED SURVEYOR'S SEAL.</small>

SKETCH OF DESCRIPTION

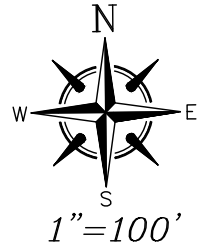
LEGAL DESCRIPTION

Non-Tangent Curve, Concave to the Northeast, having a Radius of 2,190.00 feet and a Central Angle of $03^{\circ}39'17''$; thence run Northwesterly along the arc of said curve, a distance of 139.69 feet (Chord Bearing = $N46^{\circ}04'21''W$, Chord = 139.67 feet) to a Point of Reverse Curve, Concave to the Southwest, having a Radius of 4,679.77 feet and a Central Angle of $00^{\circ}14'56''$; thence Northwesterly along the arc, a distance of 20.34 feet, (Chord Bearing = $N44^{\circ}22'10''W$, Chord = 20.34 feet) to a Point of Non Tangency; thence $N39^{\circ}39'57''E$, a distance of 93.94 feet to a Point on a Non-Tangent Curve, Concave to the Northeast, having a Radius of 1,677.00 feet and a Central Angle of $12^{\circ}21'03''$; thence run Southeasterly along the arc of said curve, a distance of 361.50 feet (Chord Bearing = $S60^{\circ}36'46''E$, Chord = 360.80 feet) to a Point of Tangency; thence $S66^{\circ}47'18''E$, a distance of 137.83 feet to a Point on a Non-Tangent Curve, Concave to the East, having a Radius of 9,176.75 feet and a Central Angle of $00^{\circ}33'57''$; thence run Northerly along the arc of said curve, a distance of 90.61 feet (Chord Bearing = $N21^{\circ}36'14''E$, Chord = 90.61 feet) to a Point of Reverse Curve, Concave to the West, having a Radius of 25.00 feet and a Central Angle of $88^{\circ}40'30''$; thence Northerly along the arc, a distance of 38.69 feet, (Chord Bearing = $N22^{\circ}27'03''W$, Chord = 34.94 feet) to a Point of Tangency; thence $N66^{\circ}47'18''W$, a distance of 110.29 feet to the Point of Curvature of a curve, Concave to the Northeast, having a Radius of 1,562.00 feet and a Central Angle of $04^{\circ}11'10''$; thence run Northwesterly along the Arc of said curve, a distance of 114.12 feet (Chord Bearing = $N64^{\circ}41'43''W$, Chord = 114.10 feet) to a Point of Non Tangency; thence $N37^{\circ}32'47''E$, a distance of 20.32 feet; thence $N27^{\circ}15'53''E$, a distance of 115.00 feet; thence $N11^{\circ}31'19''E$, a distance of 56.19 feet; thence $N27^{\circ}54'03''E$, a distance of 120.00 feet to a Point on a Non-Tangent Curve, Concave to the Northeast, having a Radius of 1,253.00 feet and a Central Angle of $05^{\circ}09'49''$; thence run Northwesterly along the arc of said curve, a distance of 112.93 feet (Chord Bearing = $N59^{\circ}31'02''W$, Chord = 112.89 feet) to a Point of Non Tangency; thence $N28^{\circ}03'33''E$, a distance of 746.65 feet to the Point of Curvature of a curve, Concave to the Northwest, having a Radius of 500.00 feet and a Central Angle of $07^{\circ}57'14''$; thence run Northeasterly along the Arc of said curve, a distance of 69.41 feet (Chord Bearing = $N24^{\circ}04'56''E$, Chord = 69.36 feet) to a Point of Tangency; thence $N20^{\circ}06'18''E$, a distance of 137.60 feet to a Point on a Non-Tangent Curve, Concave to the North, having a Radius of 7,347.00 feet and a Central Angle of $01^{\circ}25'47''$; thence run Easterly along the arc of said curve, a distance of 183.34 feet (Chord Bearing = $S67^{\circ}51'45''E$, Chord = 183.34 feet) to a Point on a Non-Tangent Curve, Concave to the East, having a Radius of 2,123.00 feet and a Central Angle of $02^{\circ}31'37''$; thence run Northerly along the arc of said curve, a distance of 93.63 feet (Chord Bearing = $N15^{\circ}59'21''E$, Chord = 93.62 feet) to a Point of Compound Curve, Concave to the Southeast, having a Radius of 25.00 feet and a Central Angle of $94^{\circ}02'36''$; thence Northeasterly along the arc, a distance of 41.03 feet, (Chord Bearing = $N64^{\circ}16'27''E$, Chord = 36.58 feet) to a Point of Reverse Curve, Concave to the North, having a Radius of 7,227.00 feet and a Central Angle of $00^{\circ}45'55''$; thence Easterly along the arc, a distance of 96.52 feet, (Chord Bearing = $S69^{\circ}05'13''E$, Chord = 96.52 feet) to the Point of Beginning.

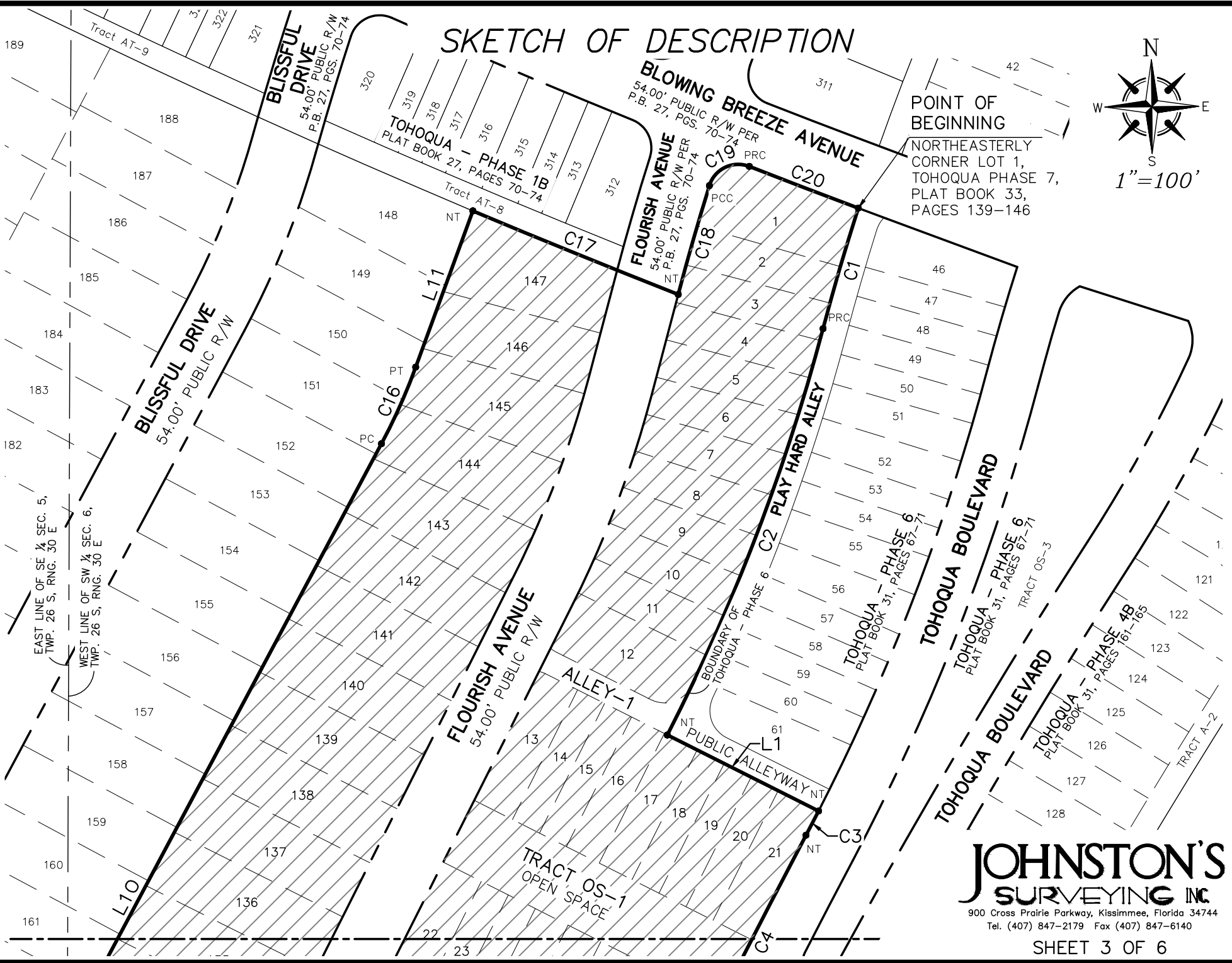
Less Alley Tracts 1, 2 & 3 and the following Right of Ways: Flourish Avenue and Peace of Mind Avenue, all part of TOHOQUA – PHASE 7, according to the plat thereof, as recorded in Plat Book 33, Pages 139 through 146 of the Public Records of Osceola County, Florida.

Containing 12.67 acres, more or less.

SKETCH OF DESCRIPTION



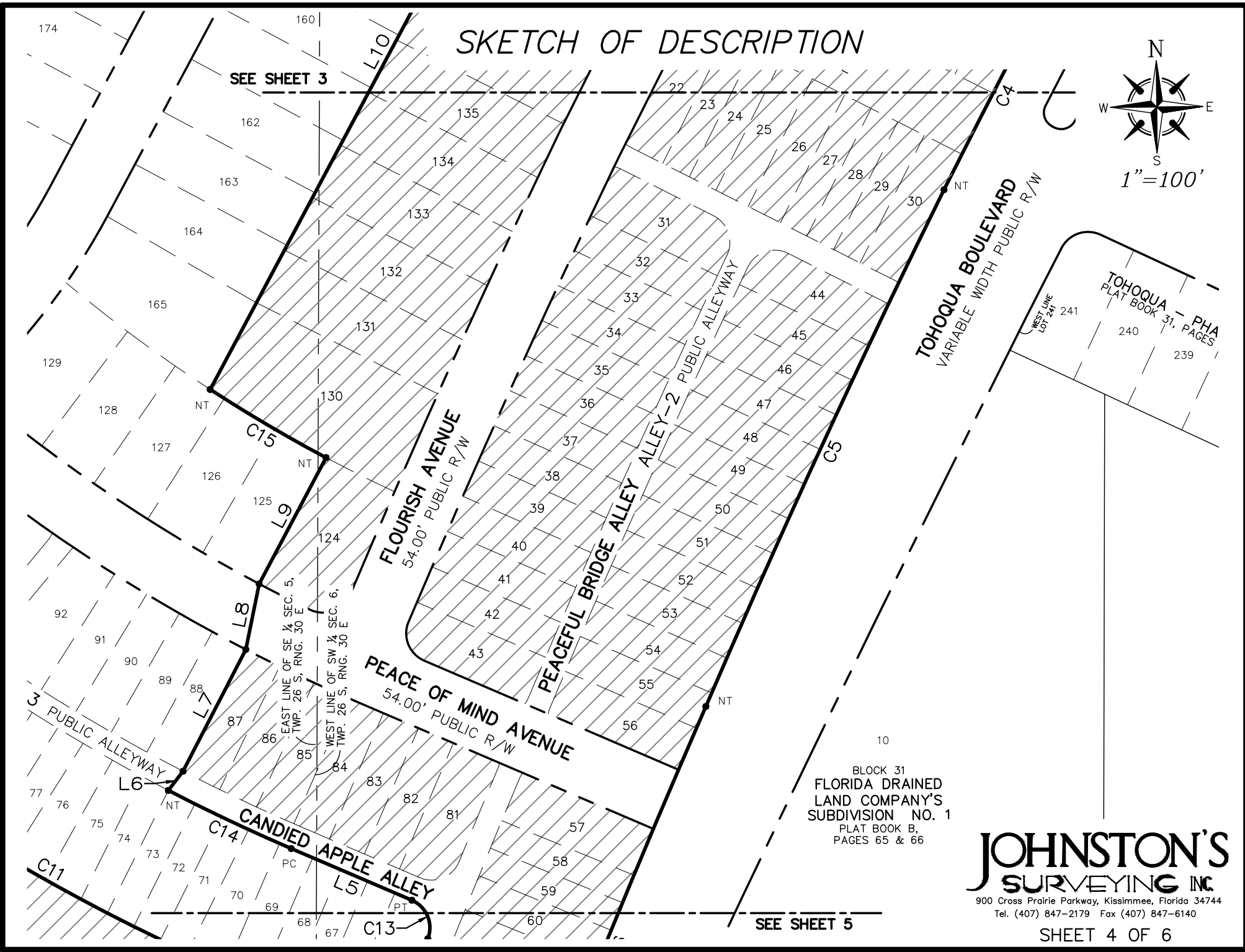
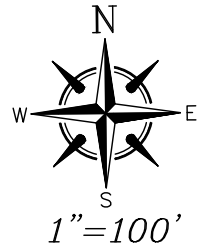
POINT OF BEGINNING
 NORTHEASTERLY
 CORNER LOT 1,
 TOHOQUA PHASE 7,
 PLAT BOOK 33,
 PAGES 139-146



JOHNSTON'S
SURVEYING INC

900 Cross Prairie Parkway, Kissimmee, Florida 34744
 Tel. (407) 847-2179 Fax (407) 847-6140

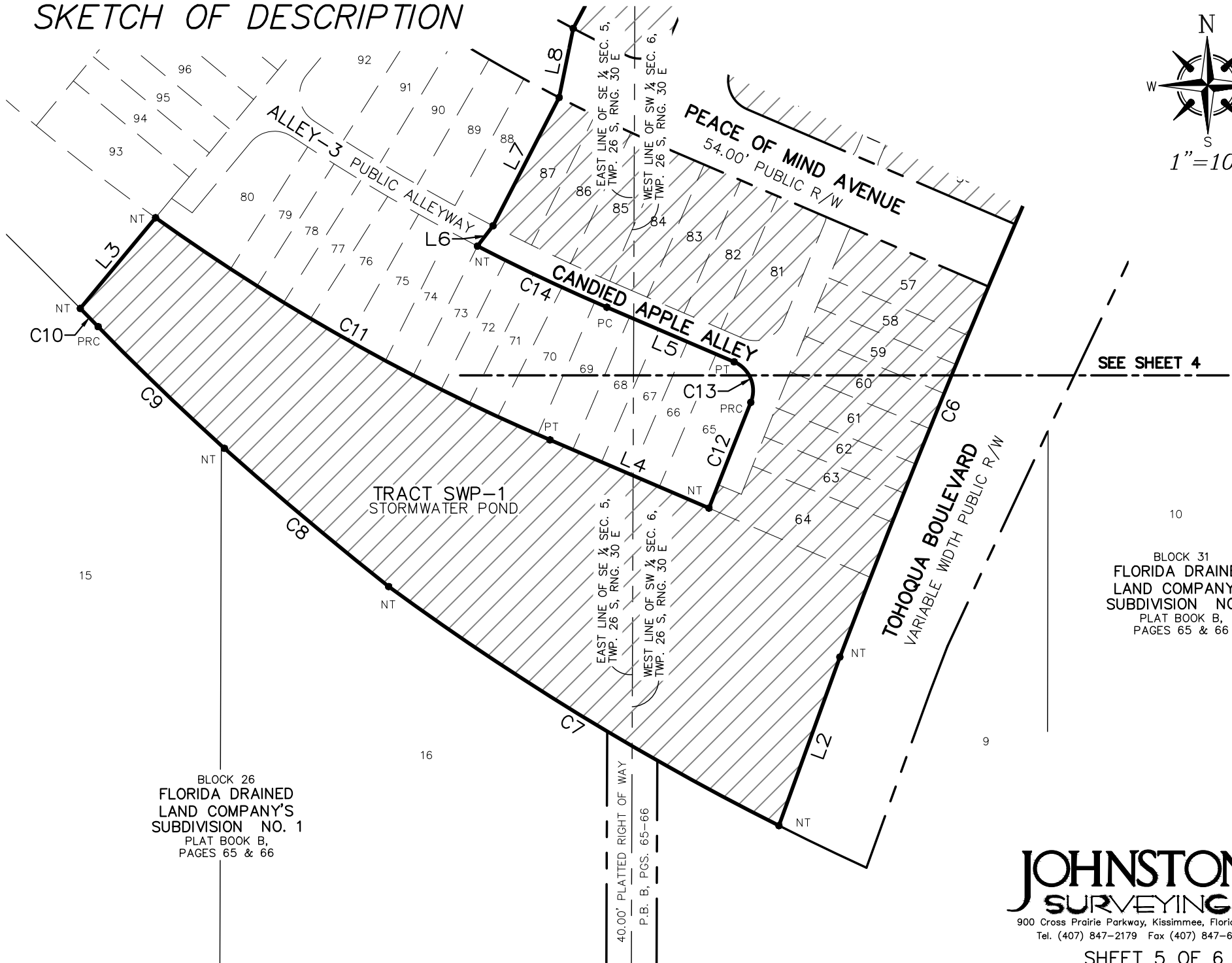
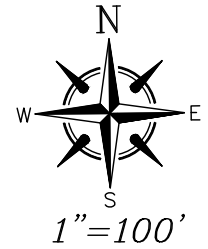
SKETCH OF DESCRIPTION



BLOCK 31
 FLORIDA DRAINED
 LAND COMPANY'S
 SUBDIVISION NO. 1
 PLAT BOOK B,
 PAGES 65 & 66

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

SKETCH OF DESCRIPTION



BLOCK 26
 FLORIDA DRAINED
 LAND COMPANY'S
 SUBDIVISION NO. 1
 PLAT BOOK B,
 PAGES 65 & 66

SEE SHEET 4

10
 BLOCK 31
 FLORIDA DRAINED
 LAND COMPANY'S
 SUBDIVISION NO. 1
 PLAT BOOK B,
 PAGES 65 & 66

JOHNSTON'S
SURVEYING INC

900 Cross Prairie Parkway, Kissimmee, Florida 34744
 Tel. (407) 847-2179 Fax (407) 847-6140

LINE & CURVE TABLES

CURVE TABLE					
CURVE #	RADIUS	DELTA	LENGTH	CHD. BEARING	CHORD LENGTH
C1	2000.00'	2°58'34"	103.88'	S16°18'09"W	103.87'
C2	1677.00'	12°19'07"	360.56'	S20°58'26"W	359.86'
C3	2041.80'	0°37'58"	22.55'	S27°26'02"W	22.55'
C4	9039.75'	1°11'38"	188.36'	S27°12'43"W	188.36'
C5	9038.25'	3°01'44"	477.81'	S24°44'28"W	477.75'
C6	9036.75'	2°43'32"	429.88'	S22°13'24"W	429.84'
C7	2190.00'	9°33'08"	365.11'	N58°31'01"W	364.69'
C8	2940.39'	3°20'02"	171.10'	N49°56'19"W	171.08'
C9	2190.00'	3°39'17"	139.69'	N46°04'21"W	139.67'
C10	4679.77'	0°14'56"	20.34'	N44°22'10"W	20.34'
C11	1677.00'	12°21'03"	361.50'	S60°36'46"E	360.80'
C12	9176.75'	0°33'57"	90.61'	N21°36'14"E	90.61'
C13	25.00'	88°40'30"	38.69'	N22°27'03"W	34.94'
C14	1562.00'	4°11'10"	114.12'	N64°41'43"W	114.10'
C15	1253.00'	5°09'49"	112.93'	N59°31'02"W	112.89'
C16	500.00'	7°57'14"	69.41'	N24°04'56"E	69.36'
C17	7347.00'	1°25'47"	183.34'	S67°51'45"E	183.34'
C18	2123.00'	2°31'37"	93.63'	N15°59'21"E	93.62'
C19	25.00'	94°02'36"	41.03'	N64°16'27"E	36.58'
C20	7227.00'	0°45'55"	96.52'	S69°05'13"E	96.52'

LINE TABLE		
LINE #	DIRECTION	LENGTH
L1	S63°19'22"E	140.00'
L2	S19°52'22"W	142.82'
L3	N39°39'57"E	93.94'
L4	S66°47'18"E	137.83'
L5	N66°47'18"W	110.29'
L6	N37°32'47"E	20.32'
L7	N27°15'53"E	115.00'
L8	N11°31'19"E	56.19'
L9	N27°54'03"E	120.00'
L10	N28°03'33"E	746.65'
L11	N20°06'18"E	137.60'

SECTION VII

From: Karly Chambers <karly.chambers@lennar.com>
Subject: Re: Mailboxes Under Water
Date: September 16, 2024 at 3:39:51 PM EDT
To: "chorter@gmscfl.com" <chorter@gmscfl.com>
Cc: Marcia Calleja <mcalleja@gmscfl.com>

Good afternoon,

I wanted to follow up on this. We also need to move the mailboxes. While originally, we were going to move the mailboxes down about 100ft to the circle location, it lacks some ADA accessibility. I was wondering if we could move the mailboxes to the X.



Karly Chambers
Assistant Project Manager







SECTION VIII



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

September 9, 2024

Board of Supervisors
Tohoqua Community Development District
219 East Livingston Street
Orlando, FL 32801

We are pleased to confirm our understanding of the services we are to provide Tohoqua Community Development District, Osceola County, Florida ("the District") for the fiscal year ended September 30, 2024. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Tohoqua Community Development District as of and for the fiscal year ended September 30, 2024. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2024 audit.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary comparison schedule

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

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

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Other Services

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

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

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

IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT: C/O GOVERNMENTAL MANAGEMENT SERVICES – CENTRAL FLORIDA LLC, 219 EAST LIVINGSTON STREET ORLANDO, FLORIDA 32801, OR RECORDREQUEST@GMSCFL.COM, PH: (407) 841-5524.

Our fee for these services will not exceed \$11,300 for the September 30, 2024 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued. This agreement is automatically renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

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

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2022 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Tohoqua Community Development District and believe this letter accurately summarizes the terms of our engagement and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,


Grau & Associates



Antonio J. Grau

RESPONSE:

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

By:  _____
Title: District Manager
Date: 9/11/24



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



**Peer Review
Program**

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

March 17, 2023

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

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

SECTION IX

SECTION D

SECTION 1

Tohoqua Community Development District

Summary of Check Register

July 28, 2024 to October 24, 2024

Fund	Date	Check No.'s	Amount
General Fund	8/1/24	109-112	\$ 9,279.40
	8/5/24	113	\$ 300.00
	8/8/24	114-119	\$ 23,165.31
	8/14/24	120-123	\$ 19,627.17
	8/21/24	124-127	\$ 39,632.28
	8/29/24	128-129	\$ 385.24
	9/4/24	130-137	\$ 45,173.50
	9/11/24	138	\$ 12,742.94
	9/20/24	139-143	\$ 15,852.07
	9/25/24	144-151	\$ 63,198.79
	10/2/24	152-156	\$ 5,225.13
	10/21/24	157-162	\$ 22,757.44
	10/23/24	163-167	\$ 41,414.51
			\$ 298,753.78
	<u>Supervisor Fees - August 2024</u>		
	Andre Vidrine	50119	\$ 184.70
	Patrick Bonin	50120	\$ 184.70
			\$ 369.40
Total Amount			\$ 299,123.18

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	TO DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/01/24	00047	7/30/24	38892	202407	320-53800-49000			ANNUAL BACKFLOW TEST AARON'S BACKFLOW SERVICES	*	80.00	80.00	000109
8/01/24	00022	7/24/24	93	202407	320-53800-12200			POOL ATTENDANTS - JUL 24 COMMUNITY ASSOCIATION AND LIFESTYLE	*	1,455.00	1,455.00	000110
8/01/24	00026	7/09/24	308179	202407	330-53800-53000			REPAIR POP-OFF	*	495.00		
		7/17/24	308456	202407	330-53800-53000			NEW IMPELLER/MOTOR	*	5,195.00		
		7/24/24	308728	202407	330-53800-53000			POOL CHEMICALS SPIES POOL, LLC	*	1,987.45	7,677.45	000111
8/01/24	00064	7/25/24	61933951	202407	320-53800-47100			PEST CONTROL - JUL24 TURNER PEST CONTROL, LLC	*	66.95	66.95	000112
8/05/24	00064	8/07/24	08072024	202408	320-53800-47100			1YR TERMITE RENEWAL TURNER PEST CONTROL, LLC	*	300.00	300.00	000113
8/08/24	00022	8/01/24	94	202408	330-53800-11000			AMENITY MANAGEMENT AUG 23 COMMUNITY ASSOCIATION AND LIFESTYLE	*	11,041.67	11,041.67	000114
8/08/24	00024	8/01/24	101525	202408	320-53800-47200			POOL MAINTENANCE - AUG 24 ROBERTS POOL SRVC AND REPAIR INC	*	1,735.00	1,735.00	000115
8/08/24	00026	7/24/24	308750	202407	330-53800-53000			REPLACE TORO VALVE SPIES POOL, LLC	*	525.00	525.00	000116
8/08/24	00052	8/01/24	1959	202408	320-53800-46300			POND MAINT/ ANALYSIS TEST SUNSHINE LAND MANAGEMENT CORP.	*	1,060.00	1,060.00	000117
8/08/24	00033	7/24/24	97225	202407	320-53800-46200			PHASE 3 MAINT - JUL 24	*	2,901.00		
		7/25/24	97269	202407	320-53800-46400			REPLACE DEAD TREES UNITED LAND SERVICES	*	3,522.64	6,423.64	000118

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED YRMO	TO... DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/08/24	00032	7/31/24	24-2908	202406	320	53800	46700		JANITORIAL SVCS - JUN24	*	2,380.00		
WESTWOOD INTERIOR CLEANING INC.												2,380.00	000119
8/14/24	00002	8/01/24	333	202408	310	51300	34000		MANAGEMENT FEES - AUG 24	*	3,533.33		
		8/01/24	333	202408	310	51300	35200		WEBSITE ADMIN - AUG 24	*	106.00		
		8/01/24	333	202408	310	51300	35100		INFORMATION TECH - AUG 24	*	159.00		
		8/01/24	333	202408	310	51300	31300		DISSEMINATION - AUG 24	*	1,666.67		
		8/01/24	333	202408	310	51300	51000		OFFICE SUPPLIES	*	.27		
		8/01/24	333	202408	310	51300	42000		POSTAGE	*	75.35		
		8/01/24	333	202408	310	51300	42500		COPIES	*	115.05		
		8/01/24	334	202408	320	53800	12300		FACILITY MAINT - AUG 24	*	4,681.67		
		8/01/24	335	202408	320	53800	12000		FIELD MANAGEMENT - AUG 24	*	1,910.67		
GOVERNMENTAL MANAGEMENT SERVICES												12,248.01	000120
8/14/24	00016	6/03/24	26012	202406	310	51300	32200		AUDIT FYE 09/30/23	*	500.00		
GRAU & ASSOCIATES												500.00	000121
8/14/24	00089	7/26/24	TR 07262	202407	330	53800	48000		SUMMER POOL PARTY 07/26	*	750.00		
LINDSEY LEIGH TREFZ DBA												750.00	000122
8/14/24	00033	7/31/24	100300	202407	320	53800	46400		REPLACE DEAD TREES	*	2,346.82		
		7/31/24	100325	202407	320	53800	46400		REPLACE DEAD TREES	*	3,582.34		
		7/31/24	100355	202407	320	53800	46400		REPLACE LEANING TREES	*	200.00		
UNITED LAND SERVICES												6,129.16	000123
8/21/24	00004	8/13/24	130497	202407	310	51300	31500		GENERAL COUNSEL - JUL 24	*	1,547.00		
LATHAM, LUNA, EDEN & BEAUDINE,LLP												1,547.00	000124
8/21/24	00003	7/31/24	09733389	202407	310	51300	48000		NOT OF FY 25 BUDGET	*	2,776.00		
ORLANDO SENTINEL MEDIA GROUP												2,776.00	000125
TQUA TOHOQUA CDD ZYAN													

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/21/24	00026	8/12/24	309359	202408	330	53800	53000		POOL CHEMICALS SPIES POOL, LLC	*	2,379.95	2,379.95	000126
8/21/24	00033	8/15/24	102177	202408	320	53800	46200		MAINT CONTRACT AUG24	*	25,191.33		
		8/15/24	102179	202408	320	53800	46200		PHASE 4A MAINT AUG24	*	4,837.00		
		8/15/24	102182	202408	320	53800	46200		PHASE 3 MAINT - AUG24	*	2,901.00		
									UNITED LAND SERVICES			32,929.33	000127
8/29/24	00090	7/29/24	2024-760	202407	310	51300	35100		IT SERVICES LESTER PHELPS III DBA COMPUTECH	*	65.04	65.04	000128
8/29/24	00039	6/28/24	24750698	202406	330	53800	48100		OFFICE SUPPLIES	*	213.36		
		7/01/24	24753583	202407	330	53800	49200		FOLDER/ENVELOPES	*	53.87		
		7/02/24	24756805	202407	330	53800	49200		CREAMER/SUGAR W.B.MASON CO.INC	*	52.97	320.20	000129
9/04/24	00057	9/01/24	5627	202408	330	53800	53000		RELEVEL PAVERS BERRY CONSTRUCTION OF	*	825.00	825.00	000130
9/04/24	00091	8/23/24	1176	202408	330	53800	53000		POOL SHOWER REPAIR	*	400.00		
		8/23/24	1177	202408	330	53800	53000		POOL GATE REPAIR DOUBLE L ENVIRONMENTAL LLC	*	575.00	975.00	000131
9/04/24	00001	8/30/24	25056	202409	300	15500	10000		FY25 INSURANCE POLICY EGIS INSURANCE & RISK ADVISORS, LLC	*	38,835.00	38,835.00	000132
9/04/24	00040	7/16/24	146513	202407	330	53800	49200		DOGIPOT PET STATION SUPPL PROPET DISTRIBUTORS INC.	*	707.60	707.60	000133
9/04/24	00026	8/19/24	309609	202408	330	53800	53000		POOL CHEMICALS	*	304.95		
		8/26/24	309790	202408	330	53800	53000		POP-OFF REPAIR SPIES POOL, LLC	*	495.00	799.95	000134
									TQUA TOHOQUA CDD ZYAN				

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
9/04/24	00052	9/01/24	1984	202409 320-53800-46300	POND MAINT/ANALYSIS TEST SUNSHINE LAND MANAGEMENT CORP.	*	1,060.00	1,060.00	000135
9/04/24	00064	8/22/24	61945065	202408 320-53800-47100	PEST CONTROL - AUG24 TURNER PEST CONTROL, LLC	*	66.95	66.95	000136
9/04/24	00032	8/27/24	24-3177	202407 320-53800-46700	JANITORIAL SVCS - JUL24 WESTWOOD INTERIOR CLEANING INC.	*	1,904.00	1,904.00	000137
9/11/24	00022	9/02/24	96	202409 330-53800-11000	AMENITY MANAGEMENT SEP 24	*	11,041.67		
		9/02/24	96	202409 330-53800-49000	2YR PROTECT PLAN LAPTOP	*	65.77		
		9/02/24	96	202409 330-53800-48200	HD - CHAIN FOR GATE	*	39.15		
		9/02/24	96	202409 330-53800-48000	BJS- SCHOOL EVENT ICEES	*	13.58		
		9/02/24	96	202409 330-53800-48000	BUBBLE BUS - EOY PARTY	*	296.13		
		9/02/24	96	202409 330-53800-48000	BUBBLE BUS - EOY PARTY	*	118.45		
		9/02/24	96	202409 330-53800-48000	HOBBY LOBBY - 4THSUPPLIES	*	39.22		
		9/02/24	96	202409 330-53800-48000	MILLERS - BOUNCEHOUSE	*	376.20		
		9/02/24	96	202409 330-53800-48000	MILLERS - BOUNCEHOUSE	*	99.19		
		9/02/24	96	202409 330-53800-49100	AMAZON - ACCESS CARD PROG	*	320.85		
		9/02/24	96	202409 330-53800-48200	HOME DEPOT - MAINT SUPPLY	*	185.55		
		9/02/24	96	202409 330-53800-48000	PUBLIX - WINE & CHEESE	*	132.23		
		9/02/24	96	202409 330-53800-48000	PARTYCITY - WINE & CHEESE	*	14.95		
					COMMUNITY ASSOCIATION AND LIFESTYLE			12,742.94	000138
9/20/24	00092	9/16/24	91624	202409 300-36900-10000	CLUBHOUSE RENTAL REFUND ANTHONY WHITNEY	*	250.00	250.00	000139
9/20/24	00002	9/01/24	337	202409 310-51300-34000	MANAGEMENT FEES - SEP 24	*	3,533.33		

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
9/01/24	337			202409 310-51300-35200		*	106.00		
				WEBSITE ADMIN - SEP 24					
9/01/24	337			202409 310-51300-35100		*	159.00		
				INFORMATION TECH - SEP 24					
9/01/24	337			202409 310-51300-31300		*	1,666.67		
				DISSEMINATION - SEP 24					
9/01/24	337			202409 310-51300-51000		*	.27		
				OFFICE SUPPLIES					
9/01/24	337			202409 310-51300-42000		*	100.54		
				POSTAGE					
9/01/24	337			202409 310-51300-42500		*	292.95		
				COPIES					
9/01/24	338			202409 320-53800-12000		*	1,910.67		
				FIELD MANAGEMENT - SEP 24					
9/01/24	339			202409 320-53800-12300		*	4,681.67		
				FACILITY MAINT - SEP 24					
GOVERNMENTAL MANAGEMENT SERVICES								12,451.10	000140
9/20/24	00024	9/01/24	101582	202409 320-53800-47200		*	1,735.00		
				POOL MAINTENANCE - SEP 24					
ROBERTS POOL SRVC AND REPAIR INC								1,735.00	000141
9/20/24	00010	9/17/24	91724	202409 300-20700-10000		*	3.45		
				ASSMNT TXFR - S2018					
		9/17/24	91724	202409 300-20700-10000		*	3.63		
				ASSMNT TXFR - S2021 PH2					
		9/17/24	91724	202409 300-20700-10000		*	3.78		
				ASSMNT TXFR - S2021 4A/5A					
		9/17/24	91724	202409 300-20700-10000		*	3.79		
				ASSMNT TXFR - S2022 PH3&6					
		9/17/24	91724	202409 300-20700-10000		*	3.87		
				ASSMNT TXFR - S2023 4B/5B					
TOHOQUA CDD C/O USBANK								18.52	000142
9/20/24	00033	9/05/24	106897	202409 320-53800-46100		*	1,397.45		
				IRRIGATION REPAIRS					
UNITED LAND SERVICES								1,397.45	000143
9/25/24	00057	9/19/24	5635	202409 330-53800-48200		*	765.00		
				RELEVEL POOL PAVERS					
BERRY CONSTRUCTION OF								765.00	000144
9/25/24	00022	8/28/24	95	202408 320-53800-12200		*	2,175.00		
				POOL ATTENDANTS - AUG 24					
COMMUNITY ASSOCIATION AND LIFESTYLE								2,175.00	000145
TQUA TOHOQUA CDD ZYAN									

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
9/25/24	00002	9/15/24	340	202409	300	15500	10000		ASSESSMENT ROLL - FY25	*	11,130.00		
									GOVERNMENTAL MANAGEMENT SERVICES			11,130.00	000146
9/25/24	00004	9/16/24	131242	202408	310	51300	31500		GENERAL COUNSEL - AUG 24	*	1,391.63		
									LATHAM, LUNA, EDEN & BEAUDINE,LLP			1,391.63	000147
9/25/24	00006	9/09/24	17-188(1	202408	310	51300	31100		ENGINEER SERVICES AUG24	*	1,510.88		
									POULOS & BENNETT, LLC			1,510.88	000148
9/25/24	00026	9/13/24	310395	202409	330	53800	53000		POOL CHEMICALS	*	2,274.95		
									SPIES POOL, LLC			2,274.95	000149
9/25/24	00085	9/24/24	92424	202409	300	58100	10000		FY24 CAPITAL RESERVE TXFR	*	11,022.00		
									TOHOQUA CDD			11,022.00	000150
9/25/24	00033	9/01/24	107935	202409	320	53800	46200		MAINT CONTRACT SEP24	*	25,191.33		
		9/01/24	107945	202409	320	53800	46200		PHASE 4A MAINT SEP24	*	4,837.00		
		9/01/24	107948	202409	320	53800	46200		PHASE 3 MAINT - SEP24	*	2,901.00		
									UNITED LAND SERVICES			32,929.33	000151
10/02/24	00022	9/30/24	98	202409	320	53800	12200		POOL ATTENDANTS - SEP 24	*	1,665.00		
									COMMUNITY ASSOCIATION AND LIFESTYLE			1,665.00	000152
10/02/24	00079	9/26/24	06318	202409	320	53800	49000		ETHERNET/CAMERAS	*	1,760.00		
									MODERN SECURITY SYSTEMS			1,760.00	000153
10/02/24	00052	10/01/24	2009	202410	320	53800	46300		POND MAINT/ANALYSIS TEST	*	1,060.00		
									SUNSHINE LAND MANAGEMENT CORP.			1,060.00	000154
10/02/24	00064	9/25/24	61957786	202409	320	53800	47100		PEST CONTROL - SEP24	*	66.95		
									TURNER PEST CONTROL, LLC			66.95	000155
10/02/24	00033	9/24/24	109493	202409	320	53800	46100		IRRIGATION REPAIRS	*	673.18		
									UNITED LAND SERVICES			673.18	000156

TQUA TOHOQUA CDD ZYAN

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED YRMO	TO... DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
10/21/24	00031	8/26/24	2060-255	202408	330	53800	51200		AMENITY SIGNS	*	87.54		
									FASTSIGNS 175401			87.54	000157
10/21/24	00002	10/01/24	342	202410	310	51300	34000		MANAGEMENT FEES - OCT 24	*	3,750.00		
		10/01/24	342	202410	310	51300	35200		WEBSITE ADMIN - OCT 24	*	111.33		
		10/01/24	342	202410	310	51300	35100		INFORMATION TECH - OCT 24	*	167.00		
		10/01/24	342	202410	310	51300	31300		DISSEMINATION - OCT 24	*	1,875.00		
		10/01/24	342	202410	310	51300	51000		OFFICE SUPPLIES	*	.36		
		10/01/24	342	202410	310	51300	42000		POSTAGE	*	90.04		
		10/01/24	342	202410	310	51300	42500		COPIES	*	36.60		
		10/01/24	343	202410	320	53800	12000		FIELD MANAGEMENT - OCT 24	*	2,006.25		
		10/01/24	343	202410	320	53800	49000		HOME DEPOT - FLAT WASHER	*	41.33		
		10/01/24	344	202410	320	53800	12300		FACILITY MAINT - OCT 24	*	8,209.08		
									GOVERNMENTAL MANAGEMENT SERVICES			16,286.99	000158
10/21/24	00024	10/01/24	101605	202410	320	53800	47200		POOL MAINTENANCE - OCT 24	*	2,135.00		
									ROBERTS POOL SRVC AND REPAIR INC			2,135.00	000159
10/21/24	00026	9/27/24	310733	202409	330	53800	53000		POOL PATCH	*	495.00		
		10/03/24	311038	202410	330	53800	53000		POOL CHEMICALS	*	1,464.95		
									SPIES POOL, LLC			1,959.95	000160
10/21/24	00039	8/27/24	24874593	202408	330	53800	48100		OFFICE SUPPLIES	*	145.96		
									W.B.MASON CO.INC			145.96	000161
10/21/24	00032	9/27/24	24-3449	202408	320	53800	46700		JANITORIAL SVCS - AUG 24	*	2,142.00		
									WESTWOOD INTERIOR CLEANING INC.			2,142.00	000162
10/23/24	00005	10/01/24	91284	202410	310	51300	54000		SPECIAL DISTRICT FEE FY25	*	175.00		
									DEPARTMENT OF ECONOMIC OPPORTUNITY			175.00	000163
									TQUA TOHOQUA CDD ZYAN				

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #	
10/23/24	00004	10/15/24 131781	202409 310-51300-31500	GENERAL COUNSEL - SEP 24	*	2,957.00		
							LATHAM, LUNA, EDEN & BEAUDINE,LLP	2,957.00 000164
10/23/24	00028	10/14/24 4573	202410 330-53800-48900	INSTALL HOLIDAY DECOR	*	5,100.00		
							LIGHTING PROS LLC	5,100.00 000165
10/23/24	00003	9/30/24 10120220	202409 310-51300-48000	NOT OF FY25 MEETINGS	*	253.18		
							ORLANDO SENTINEL MEDIA GROUP	253.18 000166
10/23/24	00033	10/01/24 114167	202410 320-53800-46200	MAINT CONTRACT OCT24	*	25,191.33		
		10/01/24 114169	202410 320-53800-46200	PHASE 4A MAINT OCT24	*	4,837.00		
		10/01/24 114171	202410 320-53800-46200	PHASE 3 MAINT - OCT 24	*	2,901.00		
							UNITED LAND SERVICES	32,929.33 000167
						TOTAL FOR BANK B	298,753.78	
						TOTAL FOR REGISTER	298,753.78	

SECTION 2

Tohoqua
Community Development District

Unaudited Financial Reporting
September 30, 2024



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Tohoqua
Community Development District
Combined Balance Sheet
September 30, 2024

	General Fund	Debt Service Fund	Capital Projects Fund	Capital Reserve Fund	Totals Governmental Funds
Assets:					
Cash	\$ 463,166	\$ -	\$ -	\$ 27,043	\$ 490,209
Investments					
<u>Series 2018</u>					
Reserve	\$ -	\$ 69,039	\$ -	\$ -	\$ 69,039
Revenue	\$ -	\$ 83,860	\$ -	\$ -	\$ 83,860
Construction	\$ -	\$ -	\$ 13,747	\$ -	\$ 13,747
<u>Series 2021 Phase 2</u>					
Reserve	\$ -	\$ 72,381	\$ -	\$ -	\$ 72,381
Revenue	\$ -	\$ 63,153	\$ -	\$ -	\$ 63,153
Construction	\$ -	\$ -	\$ 494	\$ -	\$ 494
<u>Series 2021 Phase 4A/5A</u>					
Reserve	\$ -	\$ 75,350	\$ -	\$ -	\$ 75,350
Revenue	\$ -	\$ 64,840	\$ -	\$ -	\$ 64,840
Construction	\$ -	\$ -	\$ 9	\$ -	\$ 9
<u>Series 2022 Phase 3A/6A</u>					
Reserve	\$ -	\$ 76,484	\$ -	\$ -	\$ 76,484
Revenue	\$ -	\$ 65,195	\$ -	\$ -	\$ 65,195
Construction	\$ -	\$ -	\$ 7,280	\$ -	\$ 7,280
<u>Series 2023 Phase 4B/5B</u>					
Reserve	\$ -	\$ 77,100	\$ -	\$ -	\$ 77,100
Revenue	\$ -	\$ 65,767	\$ -	\$ -	\$ 65,767
Prepayment	\$ -	\$ 11,071	\$ -	\$ -	\$ 11,071
Construction	\$ -	\$ -	\$ 21,968	\$ -	\$ 21,968
<u>Series 2023 Phase 4C</u>					
Reserve	\$ -	\$ 71,154	\$ -	\$ -	\$ 71,154
Capital Interest	\$ -	\$ 65,034	\$ -	\$ -	\$ 65,034
Construction	\$ -	\$ -	\$ 1,452,338	\$ -	\$ 1,452,338
Cost of Issuance	\$ -	\$ -	\$ 34	\$ -	\$ 34
<u>Series 2024 Phase 7</u>					
Reserve	\$ -	\$ 162,055	\$ -	\$ -	\$ 162,055
Capital Interest	\$ -	\$ 102,546	\$ -	\$ -	\$ 102,546
Construction	\$ -	\$ -	\$ 4,220,129	\$ -	\$ 4,220,129
Cost of Issuance	\$ -	\$ -	\$ 11,961	\$ -	\$ 11,961
Due From Developer	\$ 2,940	\$ -	\$ -	\$ -	\$ 2,940
Prepaid Expenses	\$ 56,874	\$ -	\$ -	\$ -	\$ 56,874
Total Assets	\$ 522,981	\$ 1,125,028	\$ 5,727,960	\$ 27,043	\$ 7,403,012
Liabilities:					
Accounts Payable	\$ 12,388	\$ -	\$ -	\$ -	\$ 12,388
Total Liabilities	\$ 12,388	\$ -	\$ -	\$ -	\$ 12,388
Fund Balances:					
Deposits & Prepaid Items	\$ 56,874	\$ -	\$ -	\$ -	\$ 56,874
Restricted for:					
Debt Service - Series 2018	\$ -	\$ 152,898	\$ -	\$ -	\$ 152,898
Debt Service - Series 2021 Phase 2	\$ -	\$ 135,534	\$ -	\$ -	\$ 135,534
Debt Service - Series 2021 Phase 4A/5A	\$ -	\$ 140,190	\$ -	\$ -	\$ 140,190
Debt Service - Series 2022 Phase 3A/6A	\$ -	\$ 141,679	\$ -	\$ -	\$ 141,679
Debt Service - Series 2023 Phase 4B/5B	\$ -	\$ 153,937	\$ -	\$ -	\$ 153,937
Debt Service - Series 2023 Phasen 4C	\$ -	\$ 136,188	\$ -	\$ -	\$ 136,188
Debt Service - Series 2024 Phasen 7	\$ -	\$ 264,601	\$ -	\$ -	\$ 264,601
Capital Reserve	\$ -	\$ -	\$ -	\$ 27,043	\$ 27,043
Capital Projects	\$ -	\$ -	\$ 5,727,960	\$ -	\$ 5,727,960
Unassigned	\$ 453,719	\$ -	\$ -	\$ -	\$ 453,719
Total Fund Balances	\$ 510,593	\$ 1,125,028	\$ 5,727,960	\$ 27,043	\$ 7,390,624
Total Liabilities & Fund Balance	\$ 522,981	\$ 1,125,028	\$ 5,727,960	\$ 27,043	\$ 7,403,012

Tohoqua
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2024

	Adopted Budget	Prorated Budget Thru 09/30/24	Actual Thru 09/30/24	Variance
Revenues				
Assessments - Tax Collector	\$ 841,269	\$ 841,269	\$ 844,347	\$ 3,078
Assessments - Direct	\$ 364,857	\$ 364,857	\$ 364,857	\$ 0
Assessments - Direct (Administrative)	\$ 88,234	\$ 88,234	\$ 88,234	\$ 0
Developer Contributions	\$ 301,982	\$ 301,982	\$ -	\$ (301,982)
Boundary Amend Contributions	\$ -	\$ -	\$ 13,787	\$ 13,787
Special Events Revenue	\$ 12,000	\$ 12,000	\$ 12,451	\$ 451
Total Revenues	\$ 1,608,342	\$ 1,608,342	\$ 1,323,677	\$ (284,665)
Expenditures				
General & Administrative:				
Supervisor Fees	\$ 12,000	\$ 12,000	\$ 2,600	\$ 9,400
FICA Expense	\$ 918	\$ 918	\$ 199	\$ 719
Engineering	\$ 12,000	\$ 12,000	\$ 15,862	\$ (3,862)
Attorney	\$ 25,000	\$ 25,000	\$ 27,100	\$ (2,100)
Annual Audit	\$ 6,700	\$ 6,700	\$ 9,700	\$ (3,000)
Assessment Administration	\$ 10,600	\$ 10,600	\$ 10,600	\$ -
Arbitrage	\$ 2,700	\$ 2,700	\$ 2,250	\$ 450
Dissemination	\$ 17,500	\$ 17,500	\$ 18,125	\$ (625)
Trustee Fees	\$ 26,239	\$ 26,239	\$ 16,459	\$ 9,780
Management Fees	\$ 42,400	\$ 42,400	\$ 42,400	\$ -
Information Technology	\$ 1,908	\$ 1,908	\$ 1,973	\$ (65)
Website Maintenance	\$ 1,272	\$ 1,272	\$ 1,272	\$ -
Telephone	\$ 300	\$ 300	\$ -	\$ 300
Postage	\$ 1,000	\$ 1,000	\$ 1,769	\$ (769)
Insurance	\$ 6,886	\$ 6,886	\$ 6,197	\$ 689
Printing & Binding	\$ 3,000	\$ 3,000	\$ 1,805	\$ 1,195
Legal Advertising	\$ 3,800	\$ 3,800	\$ 3,279	\$ 521
Other Current Charges	\$ 2,000	\$ 2,000	\$ 1,416	\$ 584
Property Appraiser Fees	\$ 500	\$ 500	\$ 545	\$ (45)
Property Taxes	\$ -	\$ -	\$ 289	\$ (289)
Office Supplies	\$ 625	\$ 625	\$ 5	\$ 620
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 177,523	\$ 177,523	\$ 164,020	\$ 13,503
Operations & Maintenance				
Contract Services				
Field Management	\$ 22,928	\$ 22,928	\$ 22,928	\$ -
Amenities Management	\$ 132,500	\$ 132,500	\$ 132,500	\$ -
Landscape Maintenance	\$ 510,817	\$ 510,817	\$ 370,856	\$ 139,961
Lake Maintenance	\$ 34,720	\$ 34,720	\$ 11,600	\$ 23,120
Wetland Maintenance	\$ 12,100	\$ 12,100	\$ -	\$ 12,100
Pool Maintenance	\$ 20,820	\$ 20,820	\$ 20,820	\$ -
Pest Control	\$ 780	\$ 780	\$ 1,098	\$ (318)
Janitorial Services	\$ 19,000	\$ 19,000	\$ 24,990	\$ (5,990)
Subtotal Contract Services	\$ 753,665	\$ 753,665	\$ 584,792	\$ 168,873
Repairs & Maintenance				
Landscape Replacement	\$ 30,000	\$ 30,000	\$ 35,938	\$ (5,938)
Mulch	\$ 50,000	\$ 50,000	\$ -	\$ 50,000
Tree Removal & Replacement	\$ 20,000	\$ 20,000	\$ 1,663	\$ 18,337
Irrigation Repairs	\$ 5,000	\$ 5,000	\$ 3,403	\$ 1,597
Stormwater Inspections	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
General Repairs & Maintenance	\$ 10,000	\$ 10,000	\$ 4,331	\$ 5,669
Alley & Sidewalk Maintenance	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
Signage	\$ 1,500	\$ 1,500	\$ 534	\$ 966
Walls & Monument Repair	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
Pressure Washing	\$ 17,500	\$ 17,500	\$ -	\$ 17,500
Fencing	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
Subtotal Repairs & Maintenance	\$ 150,000	\$ 150,000	\$ 45,869	\$ 104,131

Tohoqua
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2024

	Adopted Budget	Prorated Budget Thru 09/30/24	Actual Thru 09/30/24	Variance
Utilities				
Pool - Electric	\$ 38,280	\$ 38,280	\$ 32,187	\$ 6,093
Pool - Water	\$ 18,480	\$ 18,480	\$ 15,542	\$ 2,938
Electric	\$ 2,500	\$ 2,500	\$ 383	\$ 2,117
Water & Sewer	\$ 95,000	\$ 95,000	\$ 96,454	\$ (1,454)
Streetlights	\$ 125,000	\$ 125,000	\$ 89,143	\$ 35,857
Subtotal Utilities	\$ 279,260	\$ 279,260	\$ 233,709	\$ 45,551
Amenities				
Property Insurance	\$ 38,048	\$ 38,048	\$ 36,244	\$ 1,804
Pool Attendants	\$ 15,000	\$ 15,000	\$ 12,976	\$ 2,024
Facility Maintenance	\$ 56,180	\$ 56,180	\$ 56,180	\$ -
Pool Repairs & Maintenance	\$ 25,000	\$ 25,000	\$ 35,327	\$ (10,327)
Pool Permits	\$ 325	\$ 325	\$ 325	\$ -
Access Cards & Equipment Supplies	\$ 6,000	\$ 6,000	\$ 10,361	\$ (4,361)
Fire Alarm & Security Monitoring	\$ 420	\$ 420	\$ 1,144	\$ (724)
Fire Alarm & Security Monitoring Repairs	\$ 2,000	\$ 2,000	\$ -	\$ 2,000
Fire Extinguisher Inspections	\$ 100	\$ 100	\$ 102	\$ (2)
Amenity Signage	\$ 4,000	\$ 4,000	\$ -	\$ 4,000
Repairs & Maintenance	\$ 10,000	\$ 10,000	\$ 6,485	\$ 3,515
Office Supplies	\$ 1,000	\$ 1,000	\$ 908	\$ 92
Operating Supplies	\$ 5,000	\$ 5,000	\$ 5,335	\$ (335)
Doggie Pots	\$ 3,500	\$ 3,500	\$ -	\$ 3,500
Special Events	\$ 20,000	\$ 20,000	\$ 14,777	\$ 5,223
Termite Bond	\$ 300	\$ 300	\$ -	\$ 300
Holiday Décor	\$ 25,000	\$ 25,000	\$ 5,100	\$ 19,900
Subtotal Amenities	\$ 211,873	\$ 211,873	\$ 185,264	\$ 26,609
Other				
Contingency	\$ 25,000	\$ 25,000	\$ 7,600	\$ 17,400
Subtotal Other	\$ 25,000	\$ 25,000	\$ 7,600	\$ 17,400
Total Operations & Maintenance	\$ 1,419,797	\$ 1,419,798	\$ 1,057,234	\$ 362,564
Total Expenditures	\$ 1,597,320	\$ 1,597,321	\$ 1,221,254	\$ 376,067
Excess (Deficiency) of Revenues over Expenditures	\$ 11,022		\$ 102,423	
Other Financing Sources/(Uses)				
Transfer In/(Out) - Capital Reserve	\$ (11,022)	\$ (11,022)	\$ (11,022)	\$ -
Total Other Financing Sources/(Uses)	\$ (11,022)	\$ (11,022)	\$ (11,022)	\$ -
Net Change in Fund Balance	\$ -		\$ 91,401	
Fund Balance - Beginning	\$ -		\$ 419,192	
Fund Balance - Ending	\$ -		\$ 510,593	

Tohoqua

Community Development District

Debt Service Fund - Series 2018

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2024

	Adopted Budget	Prorated Budget Thru 09/30/24	Actual Thru 09/30/24	Variance
Revenues				
Special Assessments	\$ 137,458	\$ 137,458	\$ 137,958	\$ 500
Interest Income	\$ -	\$ -	\$ 7,941	\$ 7,941
Total Revenues	\$ 137,458	\$ 137,458	\$ 145,899	\$ 8,441
Expenditures:				
Interest Payment - 11/01	\$ 47,068	\$ 47,068	\$ 47,068	\$ -
Principal Payment - 5/01	\$ 45,000	\$ 45,000	\$ 45,000	\$ -
Interest Payment - 5/01	\$ 47,068	\$ 47,068	\$ 47,068	\$ -
Total Expenditures	\$ 139,135	\$ 139,135	\$ 139,135	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ (1,677)		\$ 6,764	
Fund Balance - Beginning	\$ 75,108		\$ 146,135	
Fund Balance - Ending	\$ 73,431		\$ 152,898	

Tohoqua
Community Development District
Debt Service Fund - Series 2021 Phase 2
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2024

	Adopted Budget	Prorated Budget Thru 09/30/24	Actual Thru 09/30/24	Variance
Revenues				
Special Assessments	\$ 144,764	\$ 144,764	\$ 145,295	\$ 531
Interest Income	\$ -	\$ -	\$ 7,049	\$ 7,049
Total Revenues	\$ 144,764	\$ 144,764	\$ 152,343	\$ 7,579
Expenditures:				
Interest Payment - 11/01	\$ 43,716	\$ 43,716	\$ 43,716	\$ -
Principal Payment - 5/01	\$ 55,000	\$ 55,000	\$ 55,000	\$ -
Interest Payment - 5/01	\$ 43,716	\$ 43,716	\$ 43,716	\$ -
Total Expenditures	\$ 142,431	\$ 142,431	\$ 142,431	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 2,333		\$ 9,912	
Fund Balance - Beginning	\$ 51,582		\$ 125,622	
Fund Balance - Ending	\$ 53,915		\$ 135,534	

Tohoqua
Community Development District
Debt Service Fund - Series 2021 Phase 4A/5A
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2024

	Adopted Budget	Prorated Budget Thru 09/30/24	Actual Thru 09/30/24	Variance
Revenues				
Assessments - Tax Roll	\$ 150,700	\$ 150,700	\$ 151,252	\$ 552
Interest Income	\$ -	\$ -	\$ 7,263	\$ 7,263
Total Revenues	\$ 150,700	\$ 150,700	\$ 158,516	\$ 7,816
Expenditures:				
Interest Payment - 11/01	\$ 46,655	\$ 46,655	\$ 46,655	\$ -
Principal Payment - 5/01	\$ 55,000	\$ 55,000	\$ 55,000	\$ -
Interest Payment - 5/01	\$ 46,655	\$ 46,655	\$ 46,655	\$ -
Total Expenditures	\$ 148,310	\$ 148,310	\$ 148,310	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 2,390		\$ 10,206	
Fund Balance - Beginning	\$ 52,910		\$ 129,984	
Fund Balance - Ending	\$ 55,300		\$ 140,190	

Tohoqua
Community Development District
Debt Service Fund - Series 2022 Phase 3A/6A
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2024

	Adopted Budget	Prorated Budget Thru 09/30/24	Actual Thru 09/30/24	Variance
Revenues				
Special Assessments	\$ 150,950	\$ 150,950	\$ 151,502	\$ 552
Interest Income	\$ -	\$ -	\$ 5,863	\$ 5,863
Total Revenues	\$ 150,950	\$ 150,950	\$ 157,365	\$ 6,415
Expenditures:				
Interest Payment - 11/01	\$ 60,204	\$ 60,204	\$ 60,204	\$ -
Principal Payment - 5/01	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
Interest Payment - 5/01	\$ 60,204	\$ 60,204	\$ 60,204	\$ -
Total Expenditures	\$ 150,408	\$ 150,408	\$ 150,408	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 543		\$ 6,957	
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ (5,426)	\$ (5,426)
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ (5,426)	\$ (5,426)
Net Change in Fund Balance	\$ 543		\$ 1,531	
Fund Balance - Beginning	\$ 63,823		\$ 140,147	
Fund Balance - Ending	\$ 64,365		\$ 141,679	

Tohoqua
Community Development District
Debt Service Fund - Series 2023 Phase 4B/5B
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2024

	Adopted Budget	Prorated Budget Thru 09/30/24	Actual Thru 09/30/24	Variance
Revenues				
Special Assessments	\$ 154,199	\$ 154,199	\$ 154,764	\$ 565
Assessments - Prepayment	\$ -	\$ -	\$ 11,047	\$ 11,047
Interest Income	\$ 2,417	\$ 2,417	\$ 5,891	\$ 3,474
Total Revenues	\$ 156,616	\$ 156,616	\$ 171,703	\$ 15,087
Expenditures:				
Interest Payment - 11/01	\$ 60,228	\$ 60,228	\$ 60,228	\$ -
Principal Payment - 5/01	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
Interest Payment - 5/01	\$ 60,228	\$ 60,228	\$ 60,228	\$ -
Total Expenditures	\$ 150,455	\$ 150,455	\$ 150,455	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 6,161		\$ 21,248	
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ (5,862)	\$ (5,862)
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ (5,862)	\$ (5,862)
Net Change in Fund Balance	\$ 6,161		\$ 15,386	
Fund Balance - Beginning	\$ 62,052		\$ 138,551	
Fund Balance - Ending	\$ 68,214		\$ 153,937	

Tohoqua
Community Development District
Debt Service Fund - Series 2023 Phase 4C
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2024

	Adopted Budget	Prorated Budget Thru 09/30/24	Actual Thru 09/30/24	Variance
Revenues				
Interest Income	\$ -	\$ -	\$ 8,239	\$ 8,239
Total Revenues	\$ -	\$ -	\$ 8,239	\$ 8,239
Expenditures:				
Interest Payment - 11/01	\$ -	\$ -	\$ 10,412	\$ (10,412)
Principal Payment - 5/01	\$ -	\$ -	\$ -	\$ -
Interest Payment - 5/01	\$ -	\$ -	\$ 56,795	\$ (56,795)
Total Expenditures	\$ -	\$ -	\$ 67,207	\$ (67,207)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ (58,968)	
Fund Balance - Beginning	\$ -		\$ 195,156	
Fund Balance - Ending	\$ -		\$ 136,188	

Tohoqua
Community Development District
Debt Service Fund - Series 2024 Phase 7
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2024

	Adopted Budget	Prorated Budget Thru 09/30/24	Actual Thru 09/30/24	Variance
Revenues				
Interest Income	\$ -	\$ -	\$ 3,086	\$ 3,086
Total Revenues	\$ -	\$ -	\$ 3,086	\$ 3,086
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ 3,086	
Other Financing Sources/(Uses)				
Bond Proceeds	\$ -	\$ -	\$ 261,515	\$ 261,515
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ 261,515	\$ 261,515
Net Change in Fund Balance	\$ -		\$ 264,601	
Fund Balance - Beginning	\$ -		\$ -	
Fund Balance - Ending	\$ -		\$ 264,601	

Tohoqua
Community Development District
Capital Reserve Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2024

	Adopted Budget	Prorated Budget Thru 09/30/24	Actual Thru 09/30/24	Variance
Revenues				
Interest Income	\$ -	\$ -	\$ 759	\$ 759
Total Revenues	\$ -	\$ -	\$ 759	\$ 759
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ 759	
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ 11,022	\$ 11,022	\$ 11,022	\$ -
Total Other Financing Sources/(Uses)	\$ 11,022	\$ 11,022	\$ 11,022	\$ -
Net Change in Fund Balance	\$ 11,022		\$ 11,781	
Fund Balance - Beginning	\$ 15,262		\$ 15,262	
Fund Balance - Ending	\$ 26,284		\$ 27,043	

Tohoqua
Community Development District
Capital Project Funds
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2024

	Series 2018	Series 2021 Phase 2	Series 2021 Phase 4A/5A	Series 2022 Phase 3A/6A	Series 2023 Phase 4B/5B	Series 2023 Phase 4C	Series 2024 Phase 7	Total
Revenues								
Interest	\$ 705	\$ 17	\$ 0	\$ 3,971	\$ 980	\$ 68,996	\$ 49,368	\$ 124,037
Requisition Refund	\$ -	\$ 225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225
Total Revenues	\$ 705	\$ 242	\$ 0	\$ 3,971	\$ 980	\$ 68,996	\$ 49,368	\$ 124,262
Expenditures:								
Capital Outlay	\$ -	\$ -	\$ -	\$ 761,457	\$ -	\$ 4,888	\$ -	\$ 766,344
Capital Outlay - COI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,125	\$ 275,763	\$ 321,888
Total Expenditures	\$ -	\$ -	\$ -	\$ 761,457	\$ -	\$ 51,013	\$ 275,763	\$ 1,088,233
Excess (Deficiency) of Revenues over Expenditures	\$ 705	\$ 242	\$ 0	\$ (757,486)	\$ 980	\$ 17,983	\$ (226,395)	\$ (963,970)
Other Financing Sources/(Uses)								
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ 5,426	\$ 5,862	\$ -	\$ -	\$ 11,288
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,458,485	\$ 4,458,485
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ 5,426	\$ 5,862	\$ -	\$ 4,458,485	\$ 4,469,773
Net Change in Fund Balance	\$ 705	\$ 242	\$ 0	\$ (752,060)	\$ 6,841	\$ 17,983	\$ 4,232,090	\$ 3,505,803
Fund Balance - Beginning	\$ 13,041	\$ 252	\$ 9	\$ 759,339	\$ 15,127	\$ 1,434,388	\$ -	\$ 2,222,157
Fund Balance - Ending	\$ 13,747	\$ 494	\$ 9	\$ 7,280	\$ 21,968	\$ 1,452,372	\$ 4,232,090	\$ 5,727,960

Tohoqua
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Revenues													
Assessments - Tax Collector	\$ -	\$ 38,766	\$ 767,689	\$ 4,664	\$ 7,624	\$ 4,409	\$ 8,368	\$ 4,545	\$ 8,261	\$ 21	\$ -	\$ -	\$ 844,347
Assessments - Direct	\$ 193,140	\$ -	\$ -	\$ -	\$ 43,683	\$ -	\$ 52,887	\$ -	\$ -	\$ 75,147	\$ -	\$ -	\$ 364,857
Assessments - Direct (Administrative)	\$ -	\$ 33,405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,829	\$ -	\$ -	\$ 88,234
Developer Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Boundary Amendment Contributions	\$ -	\$ -	\$ -	\$ 1,735	\$ 2,220	\$ 6,893	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,940	\$ 13,787
Special Events Revenue	\$ 1,580	\$ -	\$ 1,440	\$ (250)	\$ -	\$ 2,000	\$ 2,510	\$ 1,410	\$ -	\$ 860	\$ 1,400	\$ 1,501	\$ 12,451
Total Revenues	\$ 194,720	\$ 72,171	\$ 769,129	\$ 6,149	\$ 53,527	\$ 13,302	\$ 63,765	\$ 5,955	\$ 8,261	\$ 130,857	\$ 1,400	\$ 4,441	\$ 1,323,677
Expenditures													
General & Administrative:													
Supervisor Fees	\$ 600	\$ -	\$ -	\$ -	\$ 600	\$ -	\$ -	\$ 600	\$ 400	\$ -	\$ 400	\$ -	\$ 2,600
FICA Expense	\$ 46	\$ -	\$ -	\$ -	\$ 46	\$ -	\$ -	\$ 46	\$ 31	\$ -	\$ 31	\$ -	\$ 199
Engineering	\$ 225	\$ -	\$ -	\$ 59	\$ 2,029	\$ -	\$ 6,584	\$ 1,991	\$ 3,464	\$ -	\$ 1,511	\$ -	\$ 15,862
Attorney	\$ 1,639	\$ 606	\$ 756	\$ 2,278	\$ 8,082	\$ 1,388	\$ 2,946	\$ 2,581	\$ 929	\$ 1,547	\$ 1,392	\$ 2,957	\$ 27,100
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ 500	\$ 1,200	\$ -	\$ -	\$ 9,700
Assessment Administration	\$ 10,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,600
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ 900	\$ 450	\$ -	\$ -	\$ 900	\$ -	\$ -	\$ -	\$ 2,250
Dissemination	\$ 1,458	\$ 1,458	\$ 1,458	\$ 1,458	\$ 1,458	\$ 1,458	\$ 1,458	\$ 1,458	\$ 1,458	\$ 1,667	\$ 1,667	\$ 1,667	\$ 18,125
Trustee Fees	\$ 4,889	\$ 4,041	\$ -	\$ -	\$ -	\$ 2,168	\$ 5,361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,459
Management Fees	\$ 3,533	\$ 3,533	\$ 3,533	\$ 3,533	\$ 3,533	\$ 3,533	\$ 3,533	\$ 3,533	\$ 3,533	\$ 3,533	\$ 3,533	\$ 3,533	\$ 42,400
Information Technology	\$ 159	\$ 159	\$ 159	\$ 159	\$ 159	\$ 159	\$ 159	\$ 159	\$ 159	\$ 224	\$ 159	\$ 159	\$ 1,973
Website Maintenance	\$ 106	\$ 106	\$ 106	\$ 106	\$ 106	\$ 106	\$ 106	\$ 106	\$ 106	\$ 106	\$ 106	\$ 106	\$ 1,272
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 20	\$ 42	\$ 28	\$ 7	\$ 24	\$ 42	\$ 46	\$ 36	\$ 34	\$ 1,313	\$ 75	\$ 101	\$ 1,769
Insurance	\$ 6,197	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,197
Printing & Binding	\$ 76	\$ 205	\$ 185	\$ 260	\$ 45	\$ 242	\$ 184	\$ 148	\$ 36	\$ 16	\$ 115	\$ 293	\$ 1,805
Legal Advertising	\$ 249	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,776	\$ -	\$ 253	\$ 3,279
Other Current Charges	\$ 45	\$ 80	\$ 69	\$ 47	\$ 146	\$ 155	\$ 154	\$ 162	\$ 163	\$ 182	\$ 107	\$ 107	\$ 1,416
Property Appraiser Fees	\$ -	\$ -	\$ -	\$ -	\$ 545	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 545
Property Taxes	\$ -	\$ 276	\$ -	\$ -	\$ -	\$ -	\$ 13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 289
Office Supplies	\$ 1	\$ 1	\$ 0	\$ 0	\$ 1	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative:	\$ 30,019	\$ 10,507	\$ 6,296	\$ 7,907	\$ 17,675	\$ 9,703	\$ 20,545	\$ 18,821	\$ 11,713	\$ 12,564	\$ 9,095	\$ 9,176	\$ 164,020

Tohoqua
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Operations & Maintenance													
Contract Services													
Field Management	\$ 1,911	\$ 1,911	\$ 1,911	\$ 1,911	\$ 1,911	\$ 1,911	\$ 1,911	\$ 1,911	\$ 1,911	\$ 1,911	\$ 1,911	\$ 1,911	\$ 22,928
Amenities Management	\$ 11,042	\$ 11,042	\$ 11,042	\$ 11,042	\$ 11,042	\$ 11,042	\$ 11,042	\$ 11,042	\$ 11,042	\$ 11,042	\$ 11,042	\$ 11,042	\$ 132,500
Landscape Maintenance	\$ 25,766	\$ 25,766	\$ 31,663	\$ 30,028	\$ 30,028	\$ 30,028	\$ 32,929	\$ 32,929	\$ 32,929	\$ 32,929	\$ 32,929	\$ 32,929	\$ 370,856
Lake Maintenance	\$ 920	\$ 920	\$ 920	\$ 920	\$ 1,840	\$ -	\$ 920	\$ 920	\$ 1,060	\$ 1,060	\$ 1,060	\$ 1,060	\$ 11,600
Wetland Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pool Maintenance	\$ 1,735	\$ 1,735	\$ 1,735	\$ 1,735	\$ 1,735	\$ 1,735	\$ 1,735	\$ 1,735	\$ 1,735	\$ 1,735	\$ 1,735	\$ 1,735	\$ 20,820
Pest Control	\$ 65	\$ 65	\$ 65	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 367	\$ 67	\$ 1,098
Janitorial Services	\$ 2,142	\$ 1,904	\$ 2,380	\$ 1,904	\$ 1,904	\$ 2,380	\$ 1,904	\$ 1,904	\$ 2,380	\$ 1,904	\$ 2,142	\$ 2,142	\$ 24,990
Subtotal Contract Services	\$ 43,580	\$ 43,342	\$ 49,715	\$ 47,607	\$ 48,527	\$ 47,163	\$ 50,508	\$ 50,508	\$ 51,124	\$ 50,648	\$ 51,186	\$ 50,886	\$ 584,792
Repairs & Maintenance													
Landscape Replacement	\$ 2,711	\$ -	\$ 5,700	\$ 2,580	\$ -	\$ -	\$ -	\$ 8,472	\$ 6,824	\$ 9,652	\$ -	\$ -	\$ 35,938
Mulch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tree Removal & Replacement	\$ -	\$ 1,663	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,663
Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 498	\$ 714	\$ 121	\$ -	\$ -	\$ -	\$ 2,071	\$ 3,403
Stormwater Inspections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 1,376	\$ 308	\$ 987	\$ 850	\$ 385	\$ 425	\$ -	\$ -	\$ 4,331
Road & Sidewalk Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Signage	\$ 42	\$ -	\$ -	\$ 331	\$ -	\$ -	\$ 73	\$ -	\$ -	\$ -	\$ 88	\$ -	\$ 534
Walls - Repair/Cleaning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pressure Washing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Repairs & Maintenance	\$ 2,753	\$ 1,663	\$ 5,700	\$ 2,911	\$ 1,376	\$ 805	\$ 1,774	\$ 9,442	\$ 7,209	\$ 10,077	\$ 88	\$ 2,071	\$ 45,869
Utilities													
Pool - Electric	\$ 5,417	\$ 2,546	\$ -	\$ 4,651	\$ -	\$ 2,324	\$ 2,301	\$ 2,492	\$ 2,533	\$ 2,696	\$ 2,325	\$ 4,902	\$ 32,187
Pool - Water	\$ 1,272	\$ 1,091	\$ 1,223	\$ 1,242	\$ 1,190	\$ 1,254	\$ 1,311	\$ -	\$ 3,042	\$ 1,497	\$ 1,282	\$ 1,138	\$ 15,542
Electric	\$ 62	\$ 31	\$ -	\$ 61	\$ -	\$ 26	\$ 25	\$ 27	\$ 31	\$ 30	\$ 30	\$ 60	\$ 383
Water & Sewer	\$ 9,875	\$ 6,040	\$ 11,156	\$ 13,023	\$ 2,760	\$ 2,268	\$ 2,263	\$ -	\$ 13,134	\$ 9,652	\$ 12,702	\$ 13,581	\$ 96,454
Streetlights	\$ 12,789	\$ 6,409	\$ -	\$ 12,865	\$ -	\$ 7,007	\$ 7,007	\$ 7,178	\$ 7,158	\$ 7,136	\$ 7,136	\$ 14,459	\$ 89,143
Subtotal Utilities	\$ 29,414	\$ 16,117	\$ 12,379	\$ 31,842	\$ 3,950	\$ 12,878	\$ 12,908	\$ 9,697	\$ 25,898	\$ 21,011	\$ 23,474	\$ 34,141	\$ 233,709

Tohoqua
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Amenities													
Property Insurance	\$ 36,244	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,244
Pool Attendants	\$ 1,920	\$ -	\$ -	\$ -	\$ -	\$ 900	\$ 1,755	\$ 1,606	\$ 1,500	\$ 1,455	\$ 2,175	\$ 1,665	\$ 12,976
Facility Maintenance	\$ 4,682	\$ 4,682	\$ 4,682	\$ 4,682	\$ 4,682	\$ 4,682	\$ 4,682	\$ 4,682	\$ 4,682	\$ 4,682	\$ 4,682	\$ 4,682	\$ 56,180
Pool Repairs & Maintenance	\$ 2,675	\$ 1,830	\$ 1,645	\$ 2,414	\$ -	\$ 2,205	\$ 1,245	\$ 2,604	\$ 2,540	\$ 10,419	\$ 4,980	\$ 2,770	\$ 35,327
Pool Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 325	\$ -	\$ -	\$ -	\$ -	\$ 325
Access Cards & Equipment Supplies	\$ -	\$ -	\$ -	\$ 171	\$ -	\$ 3,450	\$ -	\$ -	\$ 6,419	\$ -	\$ -	\$ 321	\$ 10,361
Fire Alarm & Security Monitoring	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35	\$ 75	\$ 35	\$ 35	\$ 719	\$ 35	\$ 35	\$ 1,144
Fire Alarm & Security Monitoring Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Extinguisher Inspections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102
Amenity Signage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repairs & Maintenance	\$ 1,335	\$ 1,068	\$ 269	\$ -	\$ -	\$ 104	\$ 304	\$ 1,577	\$ 597	\$ 242	\$ -	\$ 990	\$ 6,485
Office Supplies	\$ 63	\$ -	\$ -	\$ 58	\$ -	\$ -	\$ 428	\$ -	\$ 213	\$ -	\$ 146	\$ -	\$ 908
Operating Supplies	\$ 1,228	\$ 558	\$ 433	\$ 516	\$ 31	\$ -	\$ 788	\$ 685	\$ 138	\$ 959	\$ -	\$ -	\$ 5,335
Doggie Pots	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Events	\$ 488	\$ 2,418	\$ 5,642	\$ 135	\$ -	\$ 1,932	\$ 472	\$ 714	\$ 1,135	\$ 750	\$ -	\$ 1,090	\$ 14,777
Termite Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Holiday Décor	\$ 5,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,100
Subtotal Amenities	\$ 53,770	\$ 10,591	\$ 12,706	\$ 8,011	\$ 4,748	\$ 13,307	\$ 9,851	\$ 12,229	\$ 17,258	\$ 19,226	\$ 12,018	\$ 11,552	\$ 185,264
Other													
Contingency	\$ -	\$ 111	\$ 59	\$ 104	\$ -	\$ -	\$ -	\$ -	\$ 1,850	\$ 3,650	\$ -	\$ 1,826	\$ 7,600
Subtotal Other	\$ -	\$ 111	\$ 59	\$ 104	\$ -	\$ -	\$ -	\$ -	\$ 1,850	\$ 3,650	\$ -	\$ 1,826	\$ 7,600
Total Operations & Maintenance	\$ 129,517	\$ 71,825	\$ 80,559	\$ 90,475	\$ 58,600	\$ 74,153	\$ 75,040	\$ 81,876	\$ 103,339	\$ 104,611	\$ 86,765	\$ 100,475	\$ 1,057,234
Total Expenditures	\$ 159,536	\$ 82,332	\$ 86,854	\$ 98,381	\$ 76,274	\$ 83,855	\$ 95,585	\$ 100,697	\$ 115,052	\$ 117,175	\$ 95,860	\$ 109,651	\$ 1,221,254
Excess (Deficiency) of Revenues over Expenditures	\$ 35,184	\$ (10,161)	\$ 682,275	\$ (92,233)	\$ (22,747)	\$ (70,554)	\$ (31,820)	\$ (94,742)	\$ (106,791)	\$ 13,682	\$ (94,460)	\$ (105,210)	\$ 102,423
Other Financing Sources/(Uses)													
Transfer In/(Out) - Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (11,022)	\$ (11,022)
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (11,022)	\$ (11,022)
Net Change in Fund Balance	\$ 35,184	\$ (10,161)	\$ 682,275	\$ (92,233)	\$ (22,747)	\$ (70,554)	\$ (31,820)	\$ (94,742)	\$ (106,791)	\$ 13,682	\$ (94,460)	\$ (116,232)	\$ 91,401

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)
Less: Principal Payment - 5/1/23	(\$40,000)
Less: Principal Payment - 5/1/24	(\$45,000)
Current Bonds Outstanding	\$1,935,000

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)
Less: Principal Payment - 5/1/23	(\$55,000)
Less: Principal Payment - 5/1/24	(\$55,000)
Current Bonds Outstanding	\$2,415,000

Series 2021 Phase 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)
Less: Principal Payment - 5/1/23	(\$55,000)
Less: Principal Payment - 5/1/24	(\$55,000)
Current Bonds Outstanding	\$2,495,000

Series 2022 Phase 3A/6A, Special Assessment Revenue Bonds	
Interest Rates:	5.000%, 5.700%, 5.850%
Maturity Date:	5/1/2053
Reserve Fund Definition	50% of Maximum Annual Debt Service
Reserve Fund Requirement	\$75,475
Reserve Fund Balance	\$76,484
Bonds Outstanding - 11/04/22	\$2,120,000
Less: Principal Payment - 5/1/24	(\$30,000)
	\$2,090,000

Tohoqua
Community Development District
Long Term Debt Report

Series 2023 Phase 4B/5B, Special Assessment Revenue Bonds	
Interest Rates:	5.000%, 5.700%, 5.850%
Maturity Date:	5/1/2053
Reserve Fund Definition	50% of Maximum Annual Debt Service
Reserve Fund Requirement	\$77,100
Reserve Fund Balance	\$77,100
Bonds Outstanding - 03/15/23	\$2,230,000
Less: Principal Payment - 5/1/24	(\$30,000)
	\$2,200,000
Series 2023 Phase 4C, Special Assessment Revenue Bonds	
Interest Rates:	5.000%, 5.700%, 5.900%
Maturity Date:	5/1/2054
Reserve Fund Definition	50% of Maximum Annual Debt Service
Reserve Fund Requirement	\$71,154
Reserve Fund Balance	\$71,154
Bonds Outstanding - 09/28/23	\$1,946,946
	\$1,946,946
Series 2024 Phase 7, Special Assessment Revenue Bonds	
Interest Rates:	4.570%, 5.375%, 5.670%
Maturity Date:	5/1/2054
Reserve Fund Definition	50% of Maximum Annual Debt Service
Reserve Fund Requirement	\$162,055
Reserve Fund Balance	\$162,055
Bonds Outstanding - 06/11/24	\$4,616,112
	\$4,616,112

Tohoqua
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2024

ON ROLL ASSESSMENTS

Gross Assessments	\$ 894,967.00	\$ 146,228.39	\$ 154,005.37	\$ 160,320.01	\$ 160,585.12	\$ 164,042.11	\$ 1,680,148.00
Net Assessments	\$ 841,268.98	\$ 137,454.69	\$ 144,765.05	\$ 150,700.81	\$ 150,950.01	\$ 154,199.58	\$ 1,579,339.12

Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Net Receipts	General Fund	2018 Debt Service	53%	9%	9%	10%	10%	10%	100%
									2021 Debt Service: Phase 2	2021 Debt Service: 4A/5A	2022 Debt Service: 3&6	2023 Debt Service: 4B/5B	Total		
11/10/23	11/10/23	\$ 855.30	\$ (47.85)	\$ (16.15)	\$ -	\$ 791.30	\$ 421.50	\$ 68.87	\$ 72.53	\$ 75.51	\$ 75.63	\$ 77.26	\$ 791.30		
11/21/23	11/21/23	\$ 76,515.18	\$ (3,060.67)	\$ (1,469.09)	\$ -	\$ 71,985.42	\$ 38,344.59	\$ 6,265.11	\$ 6,598.31	\$ 6,868.86	\$ 6,880.22	\$ 7,028.33	\$ 71,985.42		
12/8/23	12/8/23	\$ 1,520,853.22	\$ (60,835.55)	\$ (29,200.35)	\$ -	\$ 1,430,817.32	\$ 762,155.66	\$ 124,528.38	\$ 131,151.27	\$ 136,528.83	\$ 136,754.60	\$ 139,698.58	\$ 1,430,817.32		
12/21/23	12/21/23	\$ 10,991.61	\$ (391.23)	\$ (212.01)	\$ -	\$ 10,388.37	\$ 5,533.59	\$ 904.13	\$ 952.22	\$ 991.26	\$ 992.90	\$ 1,014.27	\$ 10,388.37		
1/9/24	1/9/24	\$ 637.15	\$ (19.11)	\$ (12.36)	\$ -	\$ 605.68	\$ 322.63	\$ 52.71	\$ 55.52	\$ 57.79	\$ 57.89	\$ 59.14	\$ 605.68		
1/9/24	1/9/24	\$ 7,069.26	\$ (223.29)	\$ (136.92)	\$ -	\$ 6,709.05	\$ 3,573.72	\$ 583.91	\$ 614.96	\$ 640.18	\$ 641.24	\$ 655.04	\$ 6,709.05		
1/31/23	10/01/23-12/31/24	\$ -	\$ -	\$ -	\$ 1,441.23	\$ 1,441.23	\$ 767.70	\$ 125.43	\$ 132.11	\$ 137.52	\$ 137.75	\$ 140.72	\$ 1,441.23		
2/7/24	2/7/24	\$ 14,923.60	\$ (318.33)	\$ (292.11)	\$ -	\$ 14,313.16	\$ 7,624.22	\$ 1,245.72	\$ 1,311.97	\$ 1,365.76	\$ 1,368.02	\$ 1,397.47	\$ 14,313.16		
3/6/24	3/6/24	\$ 8,530.89	\$ (85.32)	\$ (168.91)	\$ -	\$ 8,276.66	\$ 4,408.74	\$ 720.34	\$ 758.65	\$ 789.76	\$ 791.07	\$ 808.10	\$ 8,276.66		
4/8/24	4/5/24	\$ 637.14	\$ -	\$ (12.74)	\$ -	\$ 624.40	\$ 332.61	\$ 54.34	\$ 57.23	\$ 59.58	\$ 59.68	\$ 60.96	\$ 624.40		
4/8/24	4/5/24	\$ 15,317.14	\$ -	\$ (306.34)	\$ -	\$ 15,010.80	\$ 7,995.82	\$ 1,306.44	\$ 1,375.92	\$ 1,432.33	\$ 1,434.70	\$ 1,465.59	\$ 15,010.80		
4/19/24	01/01/24-03/31/24	\$ -	\$ -	\$ -	\$ 73.84	\$ 73.84	\$ 39.32	\$ 6.43	\$ 6.77	\$ 7.05	\$ 7.06	\$ 7.21	\$ 73.84		
5/7/24	5/8/24	\$ 8,706.94	\$ -	\$ (174.14)	\$ -	\$ 8,532.80	\$ 4,545.18	\$ 742.64	\$ 782.13	\$ 814.20	\$ 815.55	\$ 833.10	\$ 8,532.80		
6/10/24	6/7/24	\$ 1,788.81	\$ -	\$ (35.78)	\$ -	\$ 1,753.03	\$ 933.79	\$ 152.57	\$ 160.69	\$ 167.27	\$ 167.55	\$ 171.16	\$ 1,753.03		
6/10/24	6/7/24	\$ 1,252.76	\$ -	\$ (25.05)	\$ -	\$ 1,227.71	\$ 653.97	\$ 106.85	\$ 112.53	\$ 117.15	\$ 117.34	\$ 119.87	\$ 1,227.71		
6/18/24	6/18/24	\$ 12,783.51	\$ -	\$ (255.67)	\$ -	\$ 12,527.84	\$ 6,673.22	\$ 1,090.34	\$ 1,148.32	\$ 1,195.41	\$ 1,197.39	\$ 1,223.16	\$ 12,527.84		
7/11/24	04/01-06/30/24	\$ -	\$ -	\$ -	\$ 39.62	\$ 39.62	\$ 21.10	\$ 3.45	\$ 3.63	\$ 3.78	\$ 3.79	\$ 3.87	\$ 39.62		
Total		\$ 1,680,862.51	\$ (64,981.35)	\$ (32,317.62)	\$ 1,554.69	\$ 1,585,118.23	\$ 844,347.36	\$ 137,957.66	\$ 145,294.76	\$ 151,252.24	\$ 151,502.38	\$ 154,763.83	\$ 1,585,118.23		

100%	Net Percent Collected
0	Balance Remaining to Collect

DIRECT BILL ASSESSMENTS

Tohoqua Development Group, LLC						
2024-01				Net Assessments	\$ 66,810.76	\$ 66,810.76
Date Received	Due Date	Check Number	Net Assessed	Amount Received	General Fund	
11/29/23	11/1/23	Wire	\$ 33,405.38	\$ 33,405.38	\$ 33,405.38	
7/10/24	2/1/24	1484	\$ 16,702.69	\$ 16,702.39	\$ 16,702.39	
7/10/24	5/1/24	1484	\$ 16,702.69	\$ 16,702.39	\$ 16,702.39	
			\$ 66,810.76	\$ 66,810.16	\$ 66,810.16	

Pulte Home Company, LLC						
2024-02				Net Assessments	\$ 174,733.78	\$ 174,733.78
Date Received	Due Date	Check Number	Net Assessed	Amount Received	General Fund	
10/31/23	11/1/23	95021386	\$ 87,366.89	\$ 87,366.89	\$ 87,366.89	
2/1/24	2/1/24	95023638	\$ 43,683.45	\$ 43,683.45	\$ 43,683.45	
7/10/24	5/1/24	95026198	\$ 43,683.45	\$ 43,683.45	\$ 43,683.45	
			\$ 174,733.79	\$ 174,733.79	\$ 174,733.79	

Lennar Homes, LLC						
2024-03				Net Assessments	\$ 211,547.00	\$ 211,547.00
Date Received	Due Date	Check Number	Net Assessed	Amount Received	General Fund	
10/31/23	11/1/23	2118945	\$ 105,773.50	\$ 105,773.50	\$ 105,773.50	
4/17/24	2/1/24	2216332	\$ 52,886.75	\$ 52,886.75	\$ 52,886.75	
7/10/24	5/1/24	2248712	\$ 52,886.75	\$ 52,886.75	\$ 52,886.75	
			\$ 211,547.00	\$ 211,547.00	\$ 211,547.00	

SECTION 3

TOHOQUA

TOHOQUA RESIDENTS' CLUB

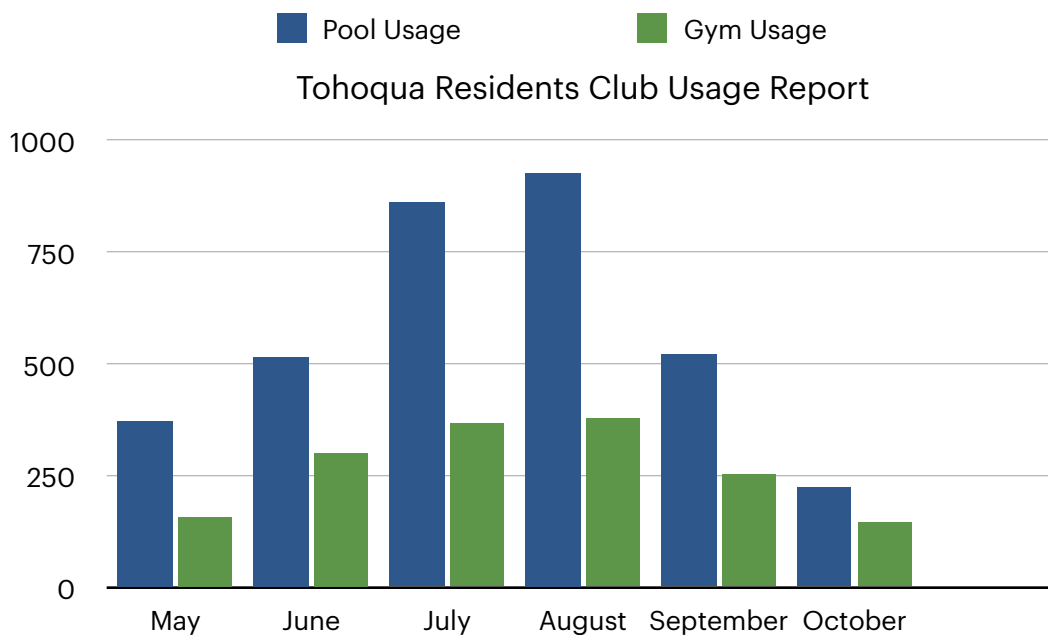
MONTHLY REPORT

AUGUST , SEPTEMBER, OCTOBER 2024

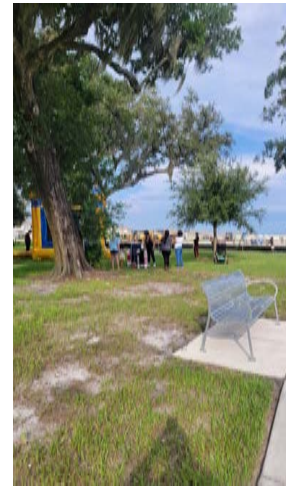
RESIDENTS' CLUB

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.
- Clubhouse Rental in August: 2
- Clubhouse Rental in September: 1
- Clubhouse Rental in October: 1
- Installation of a little library at the clubhouse.
- Installation of a new Wifi in the pool and gym areas.
- Events Recap: August, September and October
 - Back to School Family Kids Fun Fest
 - Marco's Pizza Homeowners Appreciation Day each month
 - Garage Sale
 - Beer, Wine and Cheese
 - Coffee and Doughnut Day
 - Tohoqua Annual Business Expo



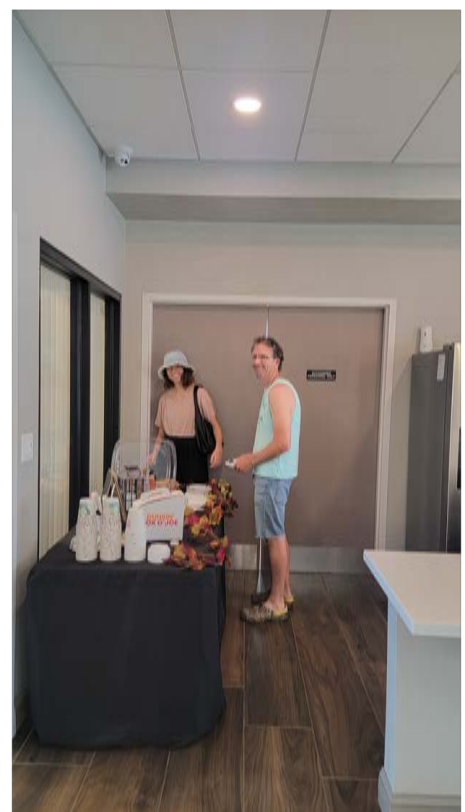
Back to School Family Fun Fest



Beer, Wine and Cheese



Coffee and Doughnuts Day



Tohoqua Business Expo

