SOUTH LAKE TOHO

COMMUNITY DEVELOPMENT DISTRICT

January 8, 2026

PUBLIC HEARINGS, REGULAR MEETING AND AUDIT COMMITTEE MEETING AGENDA

SOUTH LAKE TOHO
COMMUNITY DEVELOPMENT DISTRICT

AGENDA LETTER

South Lake Toho Community Development District

OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W●Boca Raton, Florida 33431
Phone: (561) 571-0010●Toll-free: (877) 276-0889●Fax: (561) 571-0013

ATTENDEES:
Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.

December 30, 2025

Board of Supervisors
South Lake Toho Community Development District

Dear Board Members:

The Board of Supervisors of the South Lake Toho Community Development District will hold Public Hearings, a Regular Meeting and an Audit Committee Meeting on January 8, 2026, immediately following the adjournment of the Landowners' Meeting, scheduled to commence at 9:30 a.m., the Hart Memorial Library, 211 East Dakin Avenue, Second Floor, Lillie Room - HMC, Kissimmee, Florida 34741. The agenda is as follows:

1. Call to Order/Roll Call

2. Public Comments

3. Administration of Oath of Office to Elected Supervisors *(the following will also be provided in a separate package)*
   - A. Required Ethics Training and Disclosure Filing
     - Sample Form 1 2023/Instructions
   - B. Membership, Obligation and Responsibilities
   - C. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees
   - D. Form 8B: Memorandum of Voting Conflict for County, Municipal and other Local Public Officers

4. Consideration of Resolution 2026-32, Canvassing and Certifying the Results of the Landowners' Election of Supervisors Held Pursuant to Section 190.006(2), Florida Statutes, and Providing for an Effective Date

5. Consideration of Resolution 2026-33, Electing and Removing Certain Officers of the District and Providing for an Effective Date

6. Public Hearing Confirming the Intent of the District to Use the Uniform Method of Levy, Collection and Enforcement of Non-Ad Valorem Assessments as Authorized and Permitted by Section 197.3632, Florida Statutes; Expressing the Need for the Levy of

Non-Ad Valorem Assessments and Setting Forth the Legal Description of the Real Property Within the District's Jurisdictional Boundaries that May or Shall Be Subject to the Levy of District Non-Ad Valorem Assessments; Providing for Severability; Providing for Conflict and Providing for an Effective Date

A. Affidavit/Proof of Publication

B. Consideration of Resolution 2026-34, Expressing its Intent to Utilize the Uniform Method of Levying, Collecting, and Enforcing Non-Ad Valorem Assessments Which May Be Levied by the South Lake Toho Community Development District in Accordance with Section 197.3632, Florida Statutes; Providing a Severability Clause; and Providing an Effective Date

7. Public Hearing to Consider the Adoption of an Assessment Roll and the Imposition of Special Assessments Relating to the Financing and Securing of Certain Public Improvements

- *Hear testimony from the affected property owners as to the propriety and advisability of making the improvements and funding them with special assessments on the property.*
- *Thereafter, the governing authority shall meet as an equalizing board to hear any and all complaints as to the special assessments on a basis of justice and right.*

A. Affidavit/Proof of Publication

B. Mailed Notice to Property Owner(s)

C. Master Engineer's Report *(for informational purposes)*

D. Master Special Assessment Methodology Report *(for informational purposes)*

E. Consideration of Resolution 2026-35, Authorizing District Projects for Construction and/or Acquisition of Infrastructure Improvements; Equalizing, Approving, Confirming, and Levying Special Assessments on Property Specially Benefited by Such Projects to Pay the Cost Thereof; Providing for the Payment and the Collection of Such Special Assessments by the Methods Provided for by Chapters 170, 190, and 197, Florida Statutes; Confirming the District's Intention to Issue Special Assessment Bonds; Making Provisions for Transfers of Real Property to Governmental Bodies; Providing for the Recording of an Assessment Notice; Providing for Severability, Conflicts and an Effective Date

8. Recess Regular Meeting/Commencement of Audit Selection Committee Meeting

9. Review of Responses to Request for Proposals (RFP) for Annual Audit Services

A. Affidavit of Publication

B. RFP Package

C. Respondent(s)

I. Berger, Toombs, Elam, Gaines & Frank

II. DiBartolomeo, McBee, Hartley & Barnes, P.A.

III. Grau & Associates

D. Auditor Evaluation Matrix/Ranking

10. Termination of Audit Selection Committee Meeting/Reconvene Regular Meeting

11. Consider Recommendation of Audit Selection Committee

- Award of Contract

12. Consideration of Response(s) to Request for Qualifications (RFQ) for Engineering Services

A. Affidavit of Publication

B. RFQ Package

C. Respondent: *GAI Consultants, Inc.*

D. Competitive Selection Criteria/Ranking

E. Award of Contract

13. Discussion/Consideration/Ratification: October 1, 2025 - September 30, 2026 Performance Measures/Standards & Annual Reporting Form

14. Consideration of Resolution 2026-18, Designating the Location of the Local District Records Office and Providing an Effective Date

15. Ratification Items

A. GAI Consultants, Inc. Interim Engineering Services Agreement and Work Authorization

B. Interlocal Agreement Between Osceola County, Florida and the District Regarding the Exercise of Powers and Cooperation on Providing Additional Disclosure and Notices and the Provision of Enhanced Improvements and Infrastructure

16. Acceptance of Unaudited Financial Statements as of November 30, 2025

17. Approval of November 6, 2025 Organizational Meeting Minutes

18. Staff Reports
    A. District Counsel: *Kutak Rock LLP*
    B. District Engineer (Interim): *GAI Consultants, Inc.*
    C. District Manager: *Wrathell, Hunt and Associates, LLC*
        - NEXT MEETING DATE: February 5, 2026 at 10:00 AM [Adoption of Rules of Procedure and FY2026 Budget Public Hearings]

19. Board Members' Comments/Requests

20. Public Comments

21. Adjournment

Should you have any questions or concerns, please do not hesitate to contact me directly at (904) 295-5714 or Felix Rodriguez at (863) 510-8274.

Sincerely,

Ernesto Torres
District Manager

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE
CALL-IN NUMBER: 1-888-354-0094
PARTICIPANT PASSCODE: 782 134 6157

SOUTH LAKE TOHO
COMMUNITY DEVELOPMENT DISTRICT

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SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT
BOARD OF SUPERVISORS
OATH OF OFFICE

I, _____, A CITIZEN OF THE STATE OF FLORIDA AND OF THE UNITED STATES OF AMERICA, AND BEING EMPLOYED BY OR AN OFFICER OF SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT AND A RECIPIENT OF PUBLIC FUNDS AS SUCH EMPLOYEE OR OFFICER, DO HEREBY SOLEMNLY SWEAR OR AFFIRM THAT I WILL SUPPORT THE CONSTITUTION OF THE UNITED STATES AND OF THE STATE OF FLORIDA.

_____
Board Supervisor

ACKNOWLEDGMENT OF OATH BEING TAKEN

STATE OF FLORIDA
COUNTY OF _____

The foregoing oath was administered before me before me by means of ☐ physical presence or ☐ online notarization on this ___ day of _____, 202__, by _____, who personally appeared before me, and is personally known to me or has produced _____ as identification, and is the person described in and who took the aforementioned oath as a Member of the Board of Supervisors of South Lake Toho Community Development District and acknowledged to and before me that he/she took said oath for the purposes therein expressed.

(NOTARY SEAL)

_____
Notary Public, State of Florida

Print Name: _____

Commission No.: _____ Expires: _____

MAILING ADDRESS: ☐ Home ☐ Office County of Residence _____

_____ _____ _____
Street Phone Fax

_____ _____
City, State, Zip Email Address

SOUTH LAKE TOHO
COMMUNITY DEVELOPMENT DISTRICT

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RESOLUTION 2026-32

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT CANVASSING AND CERTIFYING THE RESULTS OF THE LANDOWNERS' ELECTION OF SUPERVISORS HELD PURSUANT TO SECTION 190.006(2), *FLORIDA STATUTES*, AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the South Lake Toho 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 (2) years following the creation of the District for the purpose of electing supervisors of the District; and

WHEREAS, such landowners meeting was held at which the below recited persons were duly elected by virtue of the votes cast in their favor; and

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

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT:

1. **ELECTION RESULTS.** 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:

BOARD OF SUPERVISORS	SEAT	VOTES
	Seat 1	___Votes
	Seat 2	___Votes
	Seat 3	___Votes
	Seat 4	___Votes
	Seat 5	___Votes

2. **TERMS.** In accordance with Section 190.006(2), *Florida Statutes,* and by virtue of the number of votes cast for the Supervisors, the above-named persons are declared to have been elected for the following term of office:

BOARD OF SUPERVISORS	SEAT	TERM OF OFFICE
	Seat 1	___-Year Term
	Seat 2	___-Year Term
	Seat 3	___-Year Term
	Seat 4	___-Year Term
	Seat 5	___-Year Term

3. **EFFECTIVE DATE.** This resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 8th day of January, 2026.

Attest:

SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

SOUTH LAKE TOHO
COMMUNITY DEVELOPMENT DISTRICT

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RESOLUTION 2026-33

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT ELECTING AND REMOVING OFFICERS OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the South Lake Toho Community Development District ("District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

WHEREAS, the District's Board of Supervisors desires to elect and remove certain Officers of the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The following is/are elected as Officer(s) of the district effective January 8, 2026:

_____ is elected Chair

_____ is elected Vice Chair

_____ is elected Assistant Secretary

_____ is elected Assistant Secretary

_____ is elected Assistant Secretary

SECTION 2. The following Officer(s) shall be removed as Officer(s) as of January 8, 2026:

_____ _____

SECTION 3. The following prior appointments by the Board remain unaffected by this Resolution:

Craig Wrathell is Secretary

Ernesto Torres is Assistant Secretary

Felix Rodriguez is Assistant Secretary

Craig Wrathell is Treasurer

Jeff Pinder is Assistant Treasurer

PASSED AND ADOPTED this 8th day of January, 2026.

ATTEST**:**

SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary/Assistant Secretary

_____
Chair/Vice Chair, Board of Supervisors

SOUTH LAKE TOHO
COMMUNITY DEVELOPMENT DISTRICT

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SOUTH LAKE TOHO
COMMUNITY DEVELOPMENT DISTRICT

6A

OSCEOLA
NEWS-GAZETTE
aroundosceola.com

AFFIDAVIT OF PUBLICATION

Osceola News-Gazette
222 Church Street, Kissimmee, FL 34741
(407) 846-7600

State of Florida, County of Broward, ss:

I, Anjana Bhadoriya, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Osceola News-Gazette, a publication that is a "legal newspaper" as that phrase is defined for the city of Kissimmee, for the County of Osceola, in the state of Florida, that this affidavit is Page 1 of 1 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates. Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Publication Dates:

- Dec 11, 2025
- Dec 18, 2025
- Dec 25, 2025
- Jan 1, 2026

Notice ID: crYDzs8m9swPzZiEyYPV
Notice Name: SOUTH LAKE TOHO CDD*Uniform Method
PUBLICATION FEE: $395.21

Under penalties of perjury, I declare that I have read the foregoing document and that the facts stated in it are true,

Anjana Bhadoriya

Agent

VERIFICATION

SHERI SMITH
Notary Public - State of Florida
Commission # HH269383
Expires on May 31, 2026

State of Florida
County of Broward

Signed or attested before me on this: 01/02/2026

Notary Public
Notarized remotely online using communication technology via Proof.

SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT
NOTICE OF THE DISTRICT'S INTENT TO USE THE UNIFORM METHOD OF COLLECTION OF NON-AD VALOREM SPECIAL ASSESSMENTS

Notice is hereby given that the South Lake Toho Community Development District (the "District") intends to use the uniform method of collecting non-ad valorem special assessments to be levied by the District pursuant to Section 197.3632, Florida Statutes.

The Board of Supervisors of the District will conduct a public hearing on January 8, 2026, at 9:30 a.m. at the Hart Memorial Library, 211 East Dakin Avenue, Second Floor, Lillie Room – HMC, Kissimmee, Florida 34741.

The purpose of the public hearing is to consider the adoption of a resolution authorizing the District to use the uniform method of collecting non-ad valorem special assessments (the "Uniform Method") to be levied by the District on properties located on land included in, or to be added to, the District.

The District may levy non-ad valorem special assessments for the purpose of financing, acquiring, maintaining and/or operating community development facilities, services, and improvements within and without the boundaries of the District, to consist of, among other things, onsite and offsite sanitary sewer collection, onsite and offsite water distribution, master stormwater management system, electrical service system (underground), conservation mitigation, onsite and offsite public roadway improvements, landscape/irrigation wells and distribution/hardscape within master public roads, and/or any other lawful improvements or services of the District.

Owners of the properties to be assessed and other interested parties may appear at the public hearing and be heard regarding the use of the Uniform Method. This hearing is open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing may be continued to a date, time, and location to be specified on the record at the hearing. There may be occasions when Supervisors or District Staff may participate by speaker telephone.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in the hearing and/or meeting is asked to contact the District Manager's office at c/o Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 Ph: 561-571-0010, at least forty-eight (48) hours before the hearing and/or meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8771 who can aid you in contacting the District Manager's Office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the hearing is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Ernesto Torres
District Manager
December 11, 18, 25, 2025
January 1, 2026

SOUTH LAKE TOHO
COMMUNITY DEVELOPMENT DISTRICT

6B

RESOLUTION 2026-34

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT EXPRESSING ITS INTENT TO UTILIZE THE UNIFORM METHOD OF LEVYING, COLLECTING, AND ENFORCING NON-AD VALOREM ASSESSMENTS WHICH MAY BE LEVIED BY THE SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT IN ACCORDANCE WITH SECTION 197.3632, FLORIDA STATUTES; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the South Lake Toho Community Development District ("District") was established pursuant to the provisions of Chapter 190, *Florida Statutes*, which authorizes the District to levy certain assessments which include benefit and maintenance assessments and further authorizes the District to levy special assessments pursuant to Chapters 170 and 197, *Florida Statutes*, for the acquisition, maintenance, construction, or reconstruction of assessable improvements authorized by Chapter 190, *Florida Statutes*; and

WHEREAS, the above referenced assessments are non-ad valorem in nature and, therefore, may be levied and collected under the provisions of Section 197.3632, *Florida Statutes*, in which the State of Florida has provided a uniform method for the levying, collecting, and enforcing such non-ad valorem assessments (the "Uniform Method"); and

WHEREAS, the Board has previously adopted Resolution 2026-26 declaring the intent to use the Uniform Method for the levy, collection and enforcement of non-ad valorem special assessments authorized by Section 197.3632, *Florida Statutes*, over certain lands within the District as described therein; and

WHEREAS, pursuant to Section 197.3632, *Florida Statutes*, the District has caused notice of a public hearing on the District's intent to use the Uniform Method to be advertised weekly in a newspaper of general circulation within Osceola County for four (4) consecutive weeks prior to such hearing; and

WHEREAS, the District has held a public hearing pursuant to Section 197.3632, *Florida Statutes*, where the public and landowners were allowed to give testimony regarding the use of the Uniform Method; and

WHEREAS, the District desires to use the Uniform Method for the levy, collection and enforcement of non-ad valorem special assessments authorized by Section 197.3632, *Florida Statutes*, for special assessments, including benefit and maintenance assessments, over all the lands in the District as further described in **Exhibit A**.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The South Lake Toho Community Development District, upon conducting its public hearing as required by Section 197.3632, *Florida Statutes*, hereby expresses its need and intent to use the Uniform Method of collecting assessments imposed by the District over the lands described in **Exhibit A**, as provided in Chapters 170 and 190, *Florida Statutes*, each of which are non-ad valorem assessments which may be collected annually pursuant to the provisions of Chapter 190, *Florida Statutes*, for the purpose of paying principal and interest on any and all of its indebtedness and for the purpose of paying the cost of operating and maintaining its assessable improvements. The legal description of the boundaries of the real property subject to a levy of assessments is attached and made a part of this Resolution as **Exhibit A**. The non-ad valorem assessments and the District's use of the uniform method of collecting its non-ad valorem assessment(s) may continue in any given year when the Board of Supervisors determines that use of the uniform method for that year is in the best interests of the District.

SECTION 2. The District's Secretary is authorized to provide the Property Appraiser and Tax Collector of Osceola County and the Department of Revenue of the State of Florida with a copy of this Resolution and enter into any agreements with the Property Appraiser and/or Tax Collector necessary to carry out the provisions of this Resolution.

SECTION 3. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 4. This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 8th day of January, 2026.

ATTEST:

SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Legal Description of South Lake Toho Community Development District

EXHIBIT A

A portion of the Southeast 1/4 of Section 33, Township 26 South, Range 29 East, a portion of Section 4, Township 27 South, Range 29 East, and a portion of Section 9, Township 27 South, Range 29 East all in Osceola County, Florida, described as follows:

Beginning at the Northwest corner of Section 4, Township 27 South, Range 29 East, also being the Southwest corner of Section 33, Township 26 South, Range 29 East, Osceola County, Florida, thence run N89°48'22"E along the North line Section 4 and the South line of Section 33, a distance of 2639.57 feet to the Southwest corner of the Southeast 1/4 of said Section 33; thence along the West line of said Southeast 1/4 of Section 33, N00°04'17"E, a distance of 2615.49 feet to the Northwest corner of said Southeast 1/4 of Section 33; thence departing said West line and along the North line of said Southeast 1/4, N89°52'18"E, a distance of 2133.53 feet, more or less, to the Ordinary High Water Line of Lake Tohopekaliga, said Ordinary High Water Line being established at elevation 54.00' and referenced to the North American Vertical Datum of 1988; thence departing said North line and along said Ordinary High Water Line the following eight (8) courses: S16°15'32"E, a distance of 76.34 feet; thence S06°51'27"E, a distance of 131.76; thence S15°32'06"E, a distance of 215.97 feet; thence S07°07'44"E, a distance of 218.83 feet; thence S53°54'25"E, a distance of 217.32 feet; thence S07°02'15"E, a distance of 156.40 feet; thence S14°36'13"E, a distance of 294.60 feet; thence S28°44'12"E a distance of 211.15 feet; thence leaving the Ordinary High Water Line run S89°51'49"W a distance of 1310.38 feet to the Northwest corner of Government Lot 3 in said Section 33; thence along the West line of said Government Lot 3 run S00°02'35"W, a distance of 1230.15 feet to the Southwest corner of Lot 3, Section 33; said point also being the Northeast corner of the West 1/2 of the East 1/2 of said Section 4; thence departing said West line of Government Lot 3 and along the East line of said West 1/2 of the East 1/2 of Section 4, run S00°13'07"E a distance of 5308.73 feet to the Southeast corner of the West 1/2 of the East 1/2 of said Section 4; thence departing said East line and along the South line of said West 1/2 of the East 1/2, N89°38'27"W a distance of 1331.98 feet to the South 1/4 corner of said Section 4, said point also being the Northeast corner of the Northwest 1/4 of section 9 Township 27 South, Range 29 East, Osceola County, Florida; thence departing said South line and along the East line of said Northwest 1/4 of Section 9, S00°22'28"E a distance of 1307.96 feet to the Northerly Right-of-way Line of Southport Road; thence departing said East line and along said Northerly Right-of-way line, N89°13'47"W a distance of 250.05 feet to a point on the West line of the East 250.00 feet of the Northwest 1/4 of said Section 9; thence departing said Northerly Right-of-way and along said West line, N00°22'26"W a distance of 1,306.17 feet to the Southwest corner of the West line of the East 250.00 feet of the Southwest 1/4 of said Section 4; thence along said West line N00°04'42"W a distance of 314.18 feet; thence departing said West line, N41°47'01"W a distance of 1358.86 feet to the South line of the North 1/2 of the Southwest 1/4 of said Section 4; thence along said South line N89°45'38"W a distance of 1492.19 feet to the Southwest corner of the North 1/2 of the Southwest 1/4 of said Section 4; thence departing said South line and along the West line of said Section 4 the following two (2) courses:, N00°07'21"W a distance of 1317.91 feet to the West 1/4 corner of said Section 4; thence N00°06'19"E along the West line of the Northwest 1/4 of said Section 4 a distance of 2634.11 feet to the Point of Beginning

Less and except:

Commence at the Northeast corner of the Northeast 1/4 of the Northwest 1/4 of Section 9, Township 27 South, Range 29 East, Osceola County, Florida; thence run North 00°04’42” West along the East line of the Southeast 1/4 of the Southwest 1/4 of Section 4, Township 27 South, Range 29 East, Osceola County, Florida, a distance of 392.25 feet, to the Point of Beginning; thence N89°41'12"W a distance of 50 feet; thence N41°47'01"W, a distance of 1254.82 feet to the South line of the North 1/2 of the Southwest 1/4 of Section 4, Township 27 South, Range 29 East; thence along the South line run S89°45'38"E, a distance of 884.84 feet to the East line of the Southwest 1/4 of Section 4; thence along the East line run S00°04'42"E, a distance of 932.26 feet to the Point of Beginning.

Containing 10.000 acres more or less.

Together with a 50-foot ingress and egress easement over the East 50.00 feet of the South 392.25 feet of the Southeast 1/4 of the Southwest 1/4 of Section 4, Township 27 South, Range 29 East, and the East 50.00 feet of the Northeast 1/4 of the Northwest 1/4 of Section 9, Township 27 South, Range 29 East, Osceola County, Florida.

Subject to: Rights of way, restrictions and reservations, if any.

The total lands within this description being 529.350 acres or 23,058,497.5 square feet, more or less.

SOUTH LAKE TOHO
COMMUNITY DEVELOPMENT DISTRICT

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SOUTH LAKE TOHO
COMMUNITY DEVELOPMENT DISTRICT

7A

PROOF OF PUBLICATION
From

OSCEOLA NEWS-GAZETTE

STATE OF FLORIDA

COUNTY OF OSCEOLA

Before me, the undersigned authority, personally appeared Toni Rowan, who under oath says that she is the Business Manager of the Osceola News-Gazette, a weekly newspaper published at Kissimmee, in Osceola County, Florida; that the attached copy of the advertisement was published in the regular and entire edition of said newspaper in the following issues:

December 11 & 18, 2025

Affiant further says that the Osceola News-Gazette is a newspaper published in Kissimmee, in said Osceola County, Florida, and that the said newspaper has heretofore been continuously published in said Osceola County, Florida, for a period of one year preceding the first publication of the attached copy of advertisement; and affiant further says that she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Sworn and subscribed before me by Toni Rowan, who is personally known to me this

12-19-2025

GARY P. LUGO
MY COMMISSION # HH 587526
EXPIRES: October 23, 2028

Gary P. Lugo

IN THE MATTER OF: FIRST PUBLICATION: 12-11-2025

LAST PUBLICATION: 12-18-2025

Notice of Public Hearing

Southlake Toho CDD

Page 6 - both dates

(see attached)



Make remittance to: Osceola News-Gazette
222 Church Street, Kissimmee, FL 34744
Phone: 407-846-7600
Email: glugo@osceolanewsgazette.com
You can also view your Legal Advertising on
www.aroundosceola.com or www.floridapublicnotices.com

NOTICE OF PUBLIC HEARING TO CONSIDER IMPOSITION OF SPECIAL ASSESSMENTS PURSUANT TO SECTION 170.07, FLORIDA STATUTES, BY THE SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER ADOPTION OF ASSESSMENT ROLL PURSUANT TO SECTION 197.3632(4)(b), FLORIDA STATUTES, BY THE SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF REGULAR MEETING OF THE SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors ("**Board**") of South Lake Toho Community Development District ("**District**") will hold public hearings and a regular meeting at **9:30 a.m. on January 8, 2026, at the Hart Memorial Library, 211 East Dakin Avenue, Second Floor, Lillie Room – HMC, Kissimmee, Florida 34741,** to consider the adoption of an assessment roll, the imposition of special assessments to secure proposed bonds on benefited lands within the District, and to provide for the levy, collection, and enforcement of the special assessments. The streets and areas to be improved are geographically depicted below and in the District's *Master Engineer's Report,* dated November 6, 2025 ("**Improvement Plan**"). The public hearings are being conducted pursuant to Chapters 170, 190, and 197, *Florida Statutes*. All persons interested may ascertain the description of the property to be assessed and the amount to be assessed to each piece or parcel of property at the District Manager's office located at Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: (561) 571-0010 ("**District Manager's Office**").

The District is a unit of special-purpose local government responsible for providing infrastructure improvements for lands within the District. The infrastructure improvements benefitting the District ("**Improvements**") are currently expected to include, but are not limited to, onsite and offsite master public roadway improvements, onsite and offsite sanitary sewer collection, onsite and offsite water distribution, master stormwater management system, electrical service system (underground), conservation mitigation, landscaping/irrigation wells and distribution/hardscape within master public roadways, and other improvements, all as more specifically described in the Improvement Plan, on file and available during normal business hours at the District Manager's Office.

The District intends to impose assessments on benefited lands within the District in the manner set forth in the District's *Master Special Assessment Methodology Report,* dated November 6, 2025 ("**Assessment Report**"), which is on file and available during normal business hours at the District Manager's Office.

The purpose of any such assessment is to secure bonds issued to fund the Improvements. As described in more detail in the Assessment Report, the District's assessments will be levied against all benefitted lands within the District. The Assessment Report identifies maximum assessment amounts for each land use category currently expected to be assessed. The method of allocating assessments for the Improvements to be funded by the District will initially be determined on an equal assessment per gross acre basis and will be allocated on an equivalent residential unit ("**ERU**") basis at the time that such property is platted, site planned, or subjected to a declaration of condominium. Please consult the Assessment Report for more details.

The annual principal assessment levied against each parcel will be based on repayment over thirty (30) years of the total debt allocated to each parcel. The District expects to collect sufficient revenues to retire no more than $137,515,000 in debt to be assessed by the District, exclusive of fees and costs of collection or enforcement, discounts for early payment, and interest. The proposed schedule of assessments is as follows:

Product Type	ERU (per unit)	Maximum Principal (per unit)	Maximum Annual Installment (per unit)*
Townhomes	0.60	$73,901.01	$6,983.44
Single Family 34'	0.68	$83,754.48	$7,914.57
Single Family 50'	1.00	$123,168.35	$11,639.07
Single Family 60'	1.20	$147,802.02	$13,966.89

**includes interest, collection fees and early payment discount allowances*

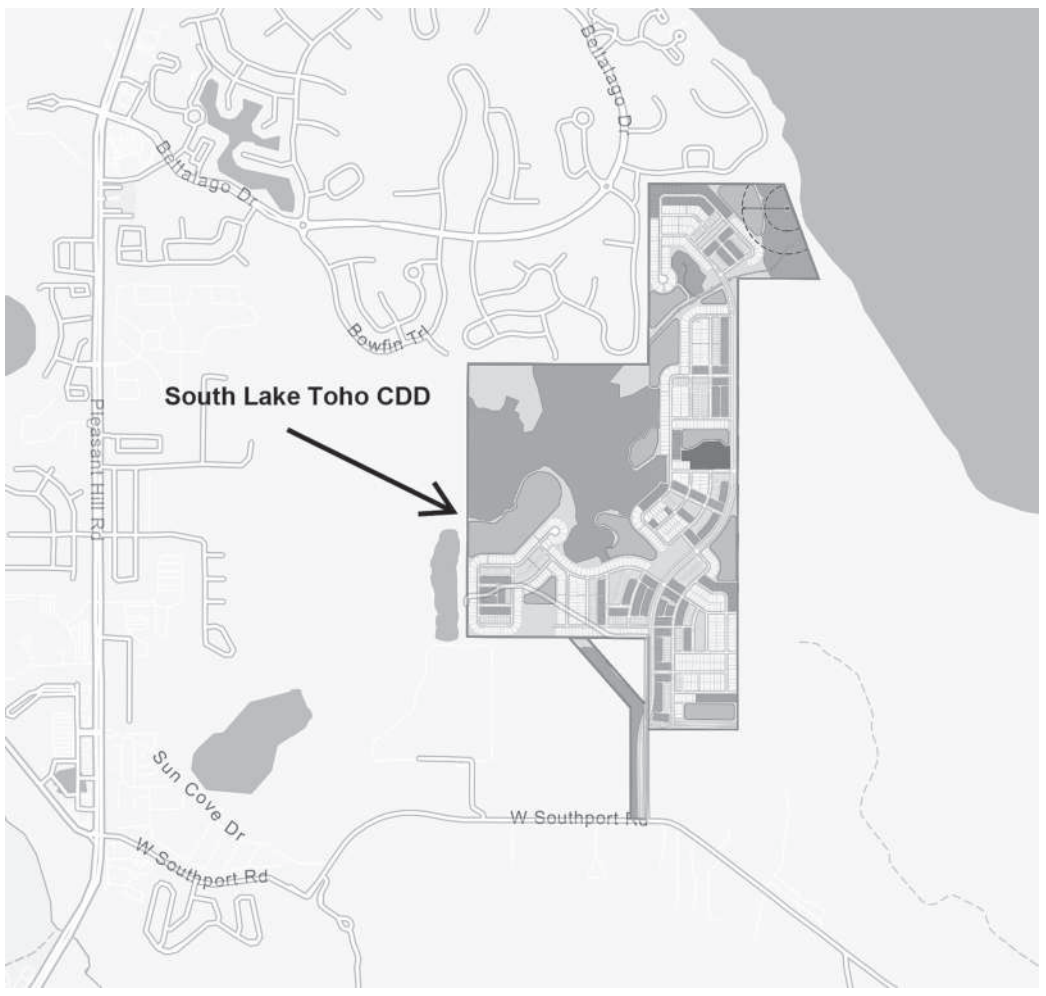
The assessments may be prepaid in whole at any time, or in some instances in part, or may be paid in not more than thirty (30) annual installments subsequent to the issuance of debt to finance the Improvements. These annual assessments may be collected on the Osceola County ("**County**") tax roll by the County Tax Collector. Alternatively, the District may choose to directly collect and enforce these assessments. All affected property owners have the right to appear at the public hearings and the right to file written objections with the District within twenty (20) days of the publication of this notice.

Also, at **9:30 a.m. on January 8, 2026, at the Hart Memorial Library, 211 East Dakin Avenue, Second Floor, Lillie Room – HMC, Kissimmee, Florida 34741,** the Board will hold a regular public meeting to consider any other business that may lawfully be considered by the District. The Board meeting and hearings are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The Board meeting and/or the public hearings may be continued in progress to a date and time certain announced at the meeting and/or hearings.

If anyone chooses to appeal any decision of the Board with respect to any matter considered at the meeting or hearings, such person will need a record of the proceedings and should accordingly ensure that a verbatim record of the proceedings is made, which includes the testimony and evidence upon which such appeal is to be based.

Any person requiring special accommodations at the meeting or hearings because of a disability or physical impairment should contact the District Manager's Office at (561) 571-0010 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8770 for aid in contacting the District Manager's Office.

SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT



RESOLUTION 2026-27

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT DECLARING MASTER SPECIAL ASSESSMENTS; INDICATING THE LOCATION, NATURE AND ESTIMATED COST OF THOSE INFRASTRUCTURE IMPROVEMENTS WHOSE COST IS TO BE DEFRAYED BY THE MASTER SPECIAL ASSESSMENTS; PROVIDING THE PORTION OF THE ESTIMATED COST OF THE IMPROVEMENTS TO BE DEFRAYED BY THE MASTER SPECIAL ASSESSMENTS; PROVIDING THE MANNER IN WHICH SUCH MASTER SPECIAL ASSESSMENTS SHALL BE MADE; PROVIDING WHEN SUCH MASTER SPECIAL ASSESSMENTS SHALL BE PAID; DESIGNATING LANDS UPON WHICH THE MASTER SPECIAL ASSESSMENTS SHALL BE LEVIED; PROVIDING FOR AN ASSESSMENT PLAT; ADOPTING A PRELIMINARY ASSESSMENT ROLL; PROVIDING FOR PUBLICATION OF THIS RESOLUTION.

WHEREAS, the Board of Supervisors ("Board") of the South Lake Toho Community Development District ("District") hereby determines to undertake, install, plan, establish, construct or reconstruct, enlarge or extend, equip, acquire, operate, and/or maintain the infrastructure improvements ("Improvements") described in the District's *Master Engineer's Report*, dated November 6, 2025, attached hereto as **Exhibit A** and incorporated herein by reference; and

WHEREAS, it is in the best interest of the District to pay the cost of the Improvements by master special assessments pursuant to Chapter 190, *Florida Statutes* ("Assessments"); and

WHEREAS, the District is empowered by Chapter 190, the Uniform Community Development District Act, Chapter 170, Supplemental and Alternative Method of Making Local Municipal Improvements, and Chapter 197, the Uniform Method for the Levy, Collection, and Enforcement of Non-Ad Valorem Assessments, *Florida Statutes*, to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, and maintain the Improvements and to impose, levy and collect the Assessments; and

WHEREAS, the District hereby determines that benefits will accrue to the property improved, the amount of those benefits, and that special assessments will be made in proportion to the benefits received as set forth in the *Master Special Assessment Methodology Report*, dated November 6, 2025, attached hereto as **Exhibit B** and incorporated herein by reference and on file at the office of the District Manager, c/o Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 ("District Records Office"); and

WHEREAS, the District hereby determines that the Assessments to be levied will not exceed the benefit to the property improved.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT:

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

SECTION 2. Assessments shall be levied to defray a portion of the cost of the Improvements.

SECTION 3. The nature and general location of, and plans and specifications for, the Improvements are described in **Exhibit A**, which is on file at the District Records Office. **Exhibit B** is also on file and available for public inspection at the same location.

SECTION 4. The total estimated cost of the Improvements is $100,043,419.00 ("Estimated Cost").

SECTION 5. The Assessments will defray approximately $137,515,000.00, which includes the Estimated Cost, plus financing-related costs, capitalized interest, and a debt service reserve.

SECTION 6. The manner in which the Assessments shall be apportioned and paid is set forth in **Exhibit B**, including provisions for supplemental assessment resolutions.

SECTION 7. The Assessments shall be levied, within the District, on all lots and lands adjoining and contiguous or bounding and abutting upon the Improvements or specially benefitted thereby and further designated by the assessment plat hereinafter provided for.

SECTION 8. There is on file, at the District Records Office, an assessment plat showing the area to be assessed, with certain plans and specifications describing the Improvements and the estimated cost of the Improvements, all of which shall be open to inspection by the public.

SECTION 9. Commencing with the year in which the Assessments are levied and confirmed, the Assessments shall be paid in not more than thirty (30) annual installments. The Assessments may be payable at the same time and in the same manner as are ad valorem taxes and collected pursuant to Chapter 197, *Florida Statutes*; provided, however, that in the event the uniform non-ad valorem assessment method of collecting the Assessments is not available to the District in any year, or if determined by the District to be in its best interest, the Assessments may be collected as is otherwise permitted by law.

SECTION 10. The District Manager has caused to be made a preliminary assessment roll, in accordance with the method of assessment described in **Exhibit B** hereto, which shows the lots and lands assessed, the amount of benefit to and the assessment against each lot or parcel of land and the number of annual installments into which the assessment may be divided, which assessment roll is hereby adopted and approved as the District's preliminary assessment roll.

SECTION 11. The Board shall adopt a subsequent resolution to fix a time and place at which the owners of property to be assessed or any other persons interested therein may appear before the Board and be heard as to the propriety and advisability of the assessments or the making of the Improvements, the cost thereof, the manner of payment therefore, or the amount thereof to be assessed against each property as improved.

SECTION 12. The District Manager is hereby directed to cause this Resolution to be published twice (once a week for two (2) consecutive weeks) in a newspaper of general circulation within Osceola County, and to provide such other notice as may be required by law or desired in the best interests of the District.

SECTION 13. This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 6th day of November, 2025.

ATTEST:

/s/*Felix Rodriguez*
Secretary/Assistant Secretary

SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT

/s/ *Kevin Mays*
Chair/Vice Chair, Board of Supervisors

Exhibit A: *Master Engineer's Report*, dated November 6, 2025
Exhibit B: *Master Special Assessment Methodology Report,* dated November 6, 2025

121125.ONG

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NOTICE OF PUBLIC HEARING TO CONSIDER IMPOSITION OF SPECIAL ASSESSMENTS PURSUANT TO SECTION 170.07, FLORIDA STATUTES, BY THE SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER ADOPTION OF ASSESSMENT ROLL PURSUANT TO SECTION 197.3632(4)(b), FLORIDA STATUTES, BY THE SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF REGULAR MEETING OF THE SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors ("**Board**") of South Lake Toho Community Development District ("**District**") will hold public hearings and a regular meeting at **9:30 a.m. on January 8, 2026, at the Hart Memorial Library, 211 East Dakin Avenue, Second Floor, Lillie Room – HMC, Kissimmee, Florida 34741,** to consider the adoption of an assessment roll, the imposition of special assessments to secure proposed bonds on benefited lands within the District, and to provide for the levy, collection, and enforcement of the special assessments. The streets and areas to be improved are geographically depicted below and in the District's *Master Engineer's Report,* dated November 6, 2025 ("**Improvement Plan**"). The public hearings are being conducted pursuant to Chapters 170, 190, and 197, *Florida Statutes*. All persons interested may ascertain the description of the property to be assessed and the amount to be assessed to each piece or parcel of property at the District Manager's office located at Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: (561) 571-0010 ("**District Manager's Office**").

The District is a unit of special-purpose local government responsible for providing infrastructure improvements for lands within the District. The infrastructure improvements benefitting the District ("**Improvements**") are currently expected to include, but are not limited to, onsite and offsite master public roadway improvements, onsite and offsite sanitary sewer collection, onsite and offsite water distribution, master stormwater management system, electrical service system (underground), conservation mitigation, landscaping/irrigation wells and distribution/hardscape within master public roadways, and other improvements, all as more specifically described in the Improvement Plan, on file and available during normal business hours at the District Manager's Office.

The District intends to impose assessments on benefited lands within the District in the manner set forth in the District's *Master Special Assessment Methodology Report,* dated November 6, 2025 ("**Assessment Report**"), which is on file and available during normal business hours at the District Manager's Office.

The purpose of any such assessment is to secure bonds issued to fund the Improvements. As described in more detail in the Assessment Report, the District's assessments will be levied against all benefitted lands within the District. The Assessment Report identifies maximum assessment amounts for each land use category currently expected to be assessed. The method of allocating assessments for the Improvements to be funded by the District will initially be determined on an equal assessment per gross acre basis and will be allocated on an equivalent residential unit ("**ERU**") basis at the time that such property is platted, site planned, or subjected to a declaration of condominium. Please consult the Assessment Report for more details.

The annual principal assessment levied against each parcel will be based on repayment over thirty (30) years of the total debt allocated to each parcel. The District expects to collect sufficient revenues to retire no more than $137,515,000 in debt to be assessed by the District, exclusive of fees and costs of collection or enforcement, discounts for early payment, and interest. The proposed schedule of assessments is as follows:

Product Type	ERU (per unit)	Maximum Principal (per unit)	Maximum Annual Installment (per unit)*
Townhomes	0.60	$73,901.01	$6,983.44
Single Family 34'	0.68	$83,754.48	$7,914.57
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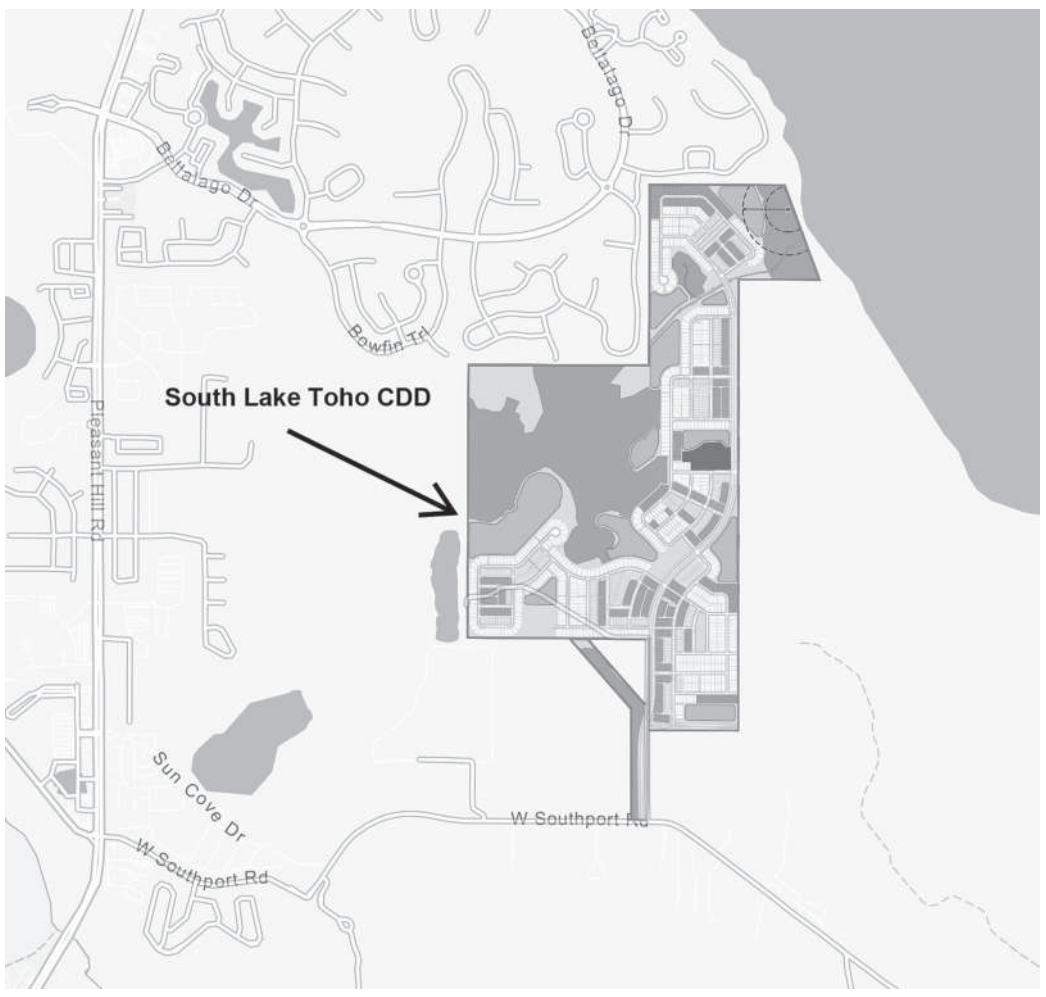
The assessments may be prepaid in whole at any time, or in some instances in part, or may be paid in not more than thirty (30) annual installments subsequent to the issuance of debt to finance the Improvements. These annual assessments may be collected on the Osceola County ("**County**") tax roll by the County Tax Collector. Alternatively, the District may choose to directly collect and enforce these assessments. All affected property owners have the right to appear at the public hearings and the right to file written objections with the District within twenty (20) days of the publication of this notice.

Also, at **9:30 a.m. on January 8, 2026, at the Hart Memorial Library, 211 East Dakin Avenue, Second Floor, Lillie Room – HMC, Kissimmee, Florida 34741,** the Board will hold a regular public meeting to consider any other business that may lawfully be considered by the District. The Board meeting and hearings are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The Board meeting and/or the public hearings may be continued in progress to a date and time certain announced at the meeting and/or hearings.

If anyone chooses to appeal any decision of the Board with respect to any matter considered at the meeting or hearings, such person will need a record of the proceedings and should accordingly ensure that a verbatim record of the proceedings is made, which includes the testimony and evidence upon which such appeal is to be based.

Any person requiring special accommodations at the meeting or hearings because of a disability or physical impairment should contact the District Manager's Office at (561) 571-0010 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8770 for aid in contacting the District Manager's Office.

SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT



RESOLUTION 2026-27

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT DECLARING MASTER SPECIAL ASSESSMENTS; INDICATING THE LOCATION, NATURE AND ESTIMATED COST OF THOSE INFRASTRUCTURE IMPROVEMENTS WHOSE COST IS TO BE DEFRAYED BY THE MASTER SPECIAL ASSESSMENTS; PROVIDING THE PORTION OF THE ESTIMATED COST OF THE IMPROVEMENTS TO BE DEFRAYED BY THE MASTER SPECIAL ASSESSMENTS; PROVIDING THE MANNER IN WHICH SUCH MASTER SPECIAL ASSESSMENTS SHALL BE MADE; PROVIDING WHEN SUCH MASTER SPECIAL ASSESSMENTS SHALL BE PAID; DESIGNATING LANDS UPON WHICH THE MASTER SPECIAL ASSESSMENTS SHALL BE LEVIED; PROVIDING FOR AN ASSESSMENT PLAT; ADOPTING A PRELIMINARY ASSESSMENT ROLL; PROVIDING FOR PUBLICATION OF THIS RESOLUTION.

WHEREAS, the Board of Supervisors ("Board") of the South Lake Toho Community Development District ("District") hereby determines to undertake, install, plan, establish, construct or reconstruct, enlarge or extend, equip, acquire, operate, and/or maintain the infrastructure improvements ("Improvements") described in the District's *Master Engineer's Report*, dated November 6, 2025, attached hereto as **Exhibit A** and incorporated herein by reference; and

WHEREAS, it is in the best interest of the District to pay the cost of the Improvements by master special assessments pursuant to Chapter 190, *Florida Statutes* ("Assessments"); and

WHEREAS, the District is empowered by Chapter 190, the Uniform Community Development District Act, Chapter 170, Supplemental and Alternative Method of Making Local Municipal Improvements, and Chapter 197, the Uniform Method for the Levy, Collection, and Enforcement of Non-Ad Valorem Assessments, *Florida Statutes*, to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, and maintain the Improvements and to impose, levy and collect the Assessments; and

WHEREAS, the District hereby determines that benefits will accrue to the property improved, the amount of those benefits, and that special assessments will be made in proportion to the benefits received as set forth in the *Master Special Assessment Methodology Report*, dated November 6, 2025, attached hereto as **Exhibit B** and incorporated herein by reference and on file at the office of the District Manager, c/o Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 ("District Records Office"); and

WHEREAS, the District hereby determines that the Assessments to be levied will not exceed the benefit to the property improved.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT:

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

SECTION 2. Assessments shall be levied to defray a portion of the cost of the Improvements.

SECTION 3. The nature and general location of, and plans and specifications for, the Improvements are described in **Exhibit A**, which is on file at the District Records Office. **Exhibit B** is also on file and available for public inspection at the same location.

SECTION 4. The total estimated cost of the Improvements is $100,043,419.00 ("Estimated Cost").

SECTION 5. The Assessments will defray approximately $137,515,000.00, which includes the Estimated Cost, plus financing-related costs, capitalized interest, and a debt service reserve.

SECTION 6. The manner in which the Assessments shall be apportioned and paid is set forth in **Exhibit B**, including provisions for supplemental assessment resolutions.

SECTION 7. The Assessments shall be levied, within the District, on all lots and lands adjoining and contiguous or bounding and abutting upon the Improvements or specially benefitted thereby and further designated by the assessment plat hereinafter provided for.

SECTION 8. There is on file, at the District Records Office, an assessment plat showing the area to be assessed, with certain plans and specifications describing the Improvements and the estimated cost of the Improvements, all of which shall be open to inspection by the public.

SECTION 9. Commencing with the year in which the Assessments are levied and confirmed, the Assessments shall be paid in not more than thirty (30) annual installments. The Assessments may be payable at the same time and in the same manner as are ad valorem taxes and collected pursuant to Chapter 197, *Florida Statutes*; provided, however, that in the event the uniform non-ad valorem assessment method of collecting the Assessments is not available to the District in any year, or if determined by the District to be in its best interest, the Assessments may be collected as is otherwise permitted by law.

SECTION 10. The District Manager has caused to be made a preliminary assessment roll, in accordance with the method of assessment described in **Exhibit B** hereto, which shows the lots and lands assessed, the amount of benefit to and the assessment against each lot or parcel of land and the number of annual installments into which the assessment may be divided, which assessment roll is hereby adopted and approved as the District's preliminary assessment roll.

SECTION 11. The Board shall adopt a subsequent resolution to fix a time and place at which the owners of property to be assessed or any other persons interested therein may appear before the Board and be heard as to the propriety and advisability of the assessments or the making of the Improvements, the cost thereof, the manner of payment therefore, or the amount thereof to be assessed against each property as improved.

SECTION 12. The District Manager is hereby directed to cause this Resolution to be published twice (once a week for two (2) consecutive weeks) in a newspaper of general circulation within Osceola County, and to provide such other notice as may be required by law or desired in the best interests of the District.

SECTION 13. This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 6th day of November, 2025.

ATTEST:

/s/Felix Rodriguez
Secretary/Assistant Secretary

SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT

/s/ Kevin Mays
Chair/Vice Chair, Board of Supervisors

Exhibit A: *Master Engineer's Report*, dated November 6, 2025
Exhibit B: *Master Special Assessment Methodology Report,* dated November 6, 2025

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SOUTH LAKE TOHO
COMMUNITY DEVELOPMENT DISTRICT

7B

STATE OF FLORIDA)
COUNTY OF PALM BEACH)

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, this day personally appeared Curtis Marcoux, who by me first being duly sworn and deposed says:

1. I, Curtis Marcoux, for Wrathell Hunt & Associates, LLC, Financial Analyst of the South Lake Toho Community Development District, do hereby certify that on December 8, 2025, I caused letters, notifying existing landowners in the South Lake Toho Community Development District of their rights under Chapters 170 and 197, *Florida Statutes*, to be mailed. I further certify that the form of the letter is attached.

FURTHER AFFIANT SAYETH NOT.

Print Name: Curtis Marcoux

Sworn to (or affirmed) and subscribed before me by means of ☒ physical presence or ☐ online notarization, this 8th day of December, 2025, by Curtis Marcoux, Financial Analyst of the South Lake Toho Community Development District, who is personally known to me or who has produced _____ as identification.

[Notary Seal]

DAPHNE GILLYARD
Notary Public
State of Florida
Comm# HH390392
Expires 8/20/2027

Name: Daphne Gillyard
Notary Public, State of Florida
Commission No.: HH390392
My Commission Expires: 8/20/2027

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DEC - 8 2025

SOUTH LAKE TOHO
PROPERTY HOLDINGS LLC
300 ATLANTIC ST STE 1100
STAMFORD, CT 06901

PS Form 3800, January 2023 PSN 7530-02-000-9047 See Reverse for Instructions

South Lake Toho Community Development District

OFFICE OF THE DISTRICT MANAGER

2300 Glades Road, Suite 410W●Boca Raton, Florida 33431

Phone: (561) 571-0010●Toll-free: (877) 276-0889●Fax: (561) 571-0013

December 8, 2025

Via First Class U.S. Mail – Certified Receipt

South Lake Toho Property Holdings LLC
300 Atlantic ST STE 1100
STAMFORD, CT 06901

RE: South Lake Toho Community Development District
Notice of Public Hearings on Assessments to Property
Parcel ID #(s): 04-27-29-0000-0020-0000, 33-26-29-0000-0020-0000, 34-26-19-0000-0015-0000

Dear Property Owner:

You are receiving this notice because Osceola County ("**County**") records indicate you are a property owner within the South Lake Toho Community Development District ("**District**"). The District is a special-purpose unit of local government established pursuant to Chapter 190, *Florida Statutes*. The property you own that is the subject of this notice is identified above.

In accordance with Chapters 170, 190 and 197, *Florida Statutes*, this letter is to notify you that the District's Board of Supervisors ("**Board**") will hold a public hearing and a public meeting at:

DATE: **January 8, 2026**
TIME: **10:00 a.m.**
LOCATION: **Hart Memorial Library**
211 East Dakin Avenue, Second Floor, Lillie Room – HMC
Kissimmee, Florida 34741

The purpose of the public hearing announced above is to consider the imposition of special assessments, and adoption of assessment rolls to secure proposed bonds, on certain benefited lands within the District, and to provide for the levy, collection, and enforcement of such special assessments. At the public hearing, the Board will sit as an equalizing board to hear and consider testimony from any interested property owners as to the propriety and advisability of making the Improvements (defined below), or some phase thereof, as to the cost thereof, as to the manner of payment thereof, and as to the amount thereof to be assessed against each property so improved. All affected property owners have a right to appear at the public hearing and to file written objections with the District's Board within twenty (20) days of this notice.

At the November 6, 2025, meeting of the District's Board, the District approved the *Master Engineer's Report,* dated November 6, 2025 ("**Engineer's Report**"), describing the nature of the improvements that may be constructed or acquired by the District that benefit lands within the District, including, but not limited to, onsite and offsite master public roadway improvements, onsite and offsite sanitary sewer collection, onsite and offsite water distribution, master stormwater management system, electrical service system (underground), conservation mitigation, landscaping/irrigation wells and distribution/hardscape within master public roadways, and other improvements, all as more specifically described in the Engineer's Report (collectively, "**Improvements**"). A courtesy copy of the Engineer's Report is attached

hereto as **Exhibit A**. The District estimates that it will cost approximately $100,043,419 to construct the Improvements contemplated by the District.

As a property owner of assessable land within the District, the District intends to assess your property, in the manner set forth in the District's *Master Special Assessment Methodology Report,* dated November 6, 2025 (the "**Assessment Report**"). The Assessment Report was also approved in substantial form at the Board's November 6, 2025, public meeting. For your review, we have enclosed a copy of the Assessment Report as **Exhibit B**, which includes a preliminary assessment roll. Note that the assessment roll is created with information provided by the County.

The purpose of any such assessment is to secure the bonds issued to fund the Improvements. As described in more detail in the Assessment Report, the District's assessments will be levied against all benefitted lands within the District. The Assessment Report identifies maximum assessment amounts for each land use category currently expected to be assessed. The method of allocating assessments for the Improvements to be funded by the District will initially be determined on an equal assessment per gross acre basis and will be allocated on an equivalent residential unit basis at the time that such property is platted, site planned, or subjected to a declaration of condominium. Please consult the Assessment Report for more details.

The total maximum assessment amount to be levied against each parcel, and the number of units contained within each parcel, is detailed in the Assessment Report, as such Assessment Report may be amended at the below referenced hearing. The total revenue the District will collect by these assessments is anticipated to be $137,515,000, which includes the estimated cost of the Improvements, plus financing-related costs, capitalized interest, a debt service reserve, and cost of issuance, but excludes anticipated fees and costs of collection or enforcement, discounts for early payment, and the annual interest costs of the debt issued to finance the Improvements. The total assessment amount to be levied against property that you own is reflected on the preliminary assessment roll attached to the Assessment Report.

The assessments may appear on your regular tax bill issued by the County Tax Collector. However, the District may in its discretion at any time choose instead to directly collect these assessments. As provided in the Assessment Report, the assessments will constitute a lien against your property that may be prepaid in accordance with Chapter 170, *Florida Statutes*, or may be paid in not more than thirty (30) annual installments. The failure to pay any assessments collected on the tax roll will cause a tax certificate to be issued against your property within the District which may result in a loss of title. Alternatively, if the assessments are directly collected, the failure to pay such direct bill invoice may result in the District pursuing a foreclosure action, which may result in a loss of title.

Information concerning the assessments and copies of applicable documents are on file and available during normal business hours at the District Manager's Office, located at Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, or by contacting the District Manager at (561) 571-0010. You may appear at the hearing or submit your comments in advance to the attention of the District Manager at the address above.

Sincerely,



Ernesto Torres
District Manager

Enclosures:

Exhibit A: *Engineer's Report*
Exhibit B: *Assessment Report*

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South Lake Toho Community Development District

Master Engineer's Report
Osceola County, Florida

GAI Project Number: R220369.09

November 6, 2025

Prepared by: GAI Consultants, Inc.
Orlando Office
618 E. South Street, Suite 700
Orlando, Florida 32801

Prepared for: South Lake Toho Community Development District
2300 Glades Road, Suite 410W
Boca Raton, FL 33431

South Lake Toho Community Development District

Master Engineer's Report
Osceola County, Florida

GAI Project Number: R220369.09

November 6, 2025

Prepared for:
South Lake Toho Community Development District

Prepared by:
GAI Consultants, Inc.
Orlando Office
618 E. South Street, Suite 700
Orlando, Florida 32801

Report Author:

Kathleen S. Leo
Vice President

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Exhibit H Opinion of Probable Construction Costs

1.0 Introduction

1.1 Description of the South Lake Toho Community Development District

The South Lake Toho neighborhood (also referred to as the "Development" or "Community") comprises an approximately 529.345-acre master planned, residential community located in Osceola County, Florida, as shown on Exhibit A. The Master Developer ("Developer") is South Lake Toho Property LLC, based in Stamford, CT. The Development is approved as a Planned Unit Development (PUD) subdivision with 1,384 residential units.

South Lake Toho Community Development District (herein called the "District" for "CDD") encompasses the entire 529.345 acres of the Development. The District will finance, construct, acquire, operate, and/or maintain certain portions of the public infrastructure to support the Community. The legal description of the District boundaries can be seen in Exhibit G. The District will finance, acquire, and/or construct infrastructure in phases as necessary. Currently, the Development has seven (7) phases, which will be supported by the capital infrastructure improvements identified herein (the "Master Project"). The District expects to finance all or a portion of the Master Project from the proceeds of the District's special assessment bonds. The construction of the South Lake Toho neighborhood will be in multiple phases. There are seven (7) construction packages planned for permitting. The phasing of those packages is expected to be sequential, with construction starting in early 2026. An inventory of the phasing has been presented in Table 1 with the proposed unit mix of the residential units for the Development.

1.2 Purpose of Report

The purpose of this report is to provide a description of the Master Project, which will serve the 529.345 acres of the Community; the capital improvements to be constructed, acquired, and/or financed by the District; and the apportionment of the costs of the capital improvements.

Table 1

Phasing Summary

Phase	Lot Type				Units
	SFR 34x103	SFR 50x120	SFR 60x120	Townhomes	
1	18	38	10	35	88
2	47	90	11	98	90
3	46	93	0	92	108
4	28	54	10	72	101
5	53	80	0	63	132
6	51	105	7	89	187
7	28	90	36	40	160
Total Units by Lot Type	271	550	74	489	1,384

2.0 District Boundary and Properties Served

2.1 District Boundary

South Lake Toho Site Plan, Exhibit B, identifies the location and boundary of the properties included within the District. The Master Plan for the District will provide for multiple-type residential land uses and is located in Osceola County, west of Lake Tohopekaliga and east of Pleasant Hill Road.

2.2 Description of Properties Served

The Development is located in Sections 4 and 9, Township 27S, Range 29E; and Sections 33 and 34, Township 26S, Range 29E, and all within the County. The existing property consists of open pasture land. The environmental areas associated with the Development have been reviewed and are to be part of an Open Space District or Preserved Wetlands. The terrain of the site is somewhat flat with depressional areas and elevations ranging from 55 to 71 NVGD.

3.0 Master Project Infrastructure

3.1 Summary of the Proposed Master Project Infrastructure

The Master Project will generally consist of the following project infrastructure and systems to serve the Development:

- On-Site Public Roadway Improvements
- On-Site Water Distribution and Sanitary Sewer Collection Systems
- Off-Site Water Distribution and Sanitary Sewer Collection Systems
- Off-Site Public Roadway Improvements (South Lake Toho Road and Finney Road)
- Master Stormwater Management System
- Landscaping
- Irrigation
- Hardscape
- Conservation Mitigation Areas
- Electrical Service System (Underground Differential Cost only)

This infrastructure serves as a system of improvements benefitting all lands within the District. To the extent that the boundary of the District is amended from time to time, the District will consider amendments or supplementals to this report at such time.

Table 2 shows the Master Project facilities, proposed ownership, and maintenance entities for each.

Table 2

Proposed Facilities

Facilities/Systems	Proposed Ownership and Maintenance Entity
Sanitary Sewer Collection (On-Site)	Toho Water Authority
Water Distribution (On-Site)	Toho Water Authority
Sanitary Sewer Collection (Off-Site)	Toho Water Authority
Water Distribution (Off-Site)	Toho Water Authority
Master Stormwater Management System	South Lake Toho CDD
Electrical Service System*	Duke/Kissimmee Utility Authority
Conservation Mitigation	South Lake Toho CDD
On-Site Master Public Roadway Improvements	Osceola County
Off-Site Master Public Roadway Improvements	Osceola County
Landscaping/Irrigation Wells and Distribution/ Hardscape within Master Public Roads	South Lake Toho CDD/HOA

* Note the CDD will not fund any tangible personal property that will be owned by Duke

3.2 Master Stormwater Management System

The Master Stormwater Management System provides for the stormwater runoff treatment and will attenuate and provide for the runoff that will be carried out through the use of manmade retention and detention systems as collected in pipes, curbs, and surfaces to convey this runoff. These systems discharge to the ponds within the Development. The County and the South Florida Water Management District (SFWMD) regulate the design criteria for the District's stormwater management facilities. The Master Stormwater Management System will discharge to the ponds.

The Master Stormwater Management System will also adhere to other requirements of SFWMD and the County, which requires that all building finished floor elevations be constructed above the anticipated flood elevation for the 100-year, 24-hour storm event. The treatment of stormwater runoff will be provided in accordance with the design guidelines for retention/detention systems as mandated by the SFWMD and the County. Stormwater runoff will be collected by curbs and stormwater conveyance surfaces with drainage inlets, and an underground storm sewer pipe system conveyed to the retention/detention areas. The overall drainage system is shown on the Master Stormwater Plan attached as Exhibit C. The District may finance the cost of stormwater collection and treatment systems, as well as the construction and/or acquisition, and maintenance of said retention and detention areas. All of these improvements shall be owned and maintained by the District.

Table 3

Stormwater Master System

Ponds	Acreage (AC)
A	7.9
B	5.7
C	1.9
D	7.8
F	5.1
G	4.3
I	8.9
J	5.4
K	7.0
L	3.6
M	22.1
TOTAL	**79.7**

3.3 Master Public Roadway Systems On and Off-Site

The on-site roadway improvements associated with the Development may be funded by the District with proposed ownership and maintenance by the CDD. In the future, only upon request and concurrence by the CDD could the County assume maintenance. The roadway improvements consist of a divided main entrance and neighborhood roads consisting of two (2)-lane roads and a minimum of 24-foot pavement sections with curbs and sidewalks within a 50-ft right of way. The internal roadways will be public and may be funded by the District. The roadways will serve the various land uses within the Development. Construction of the roadway pavement will consist of an asphaltic concrete surface, sidewalks, signing and striping, landscaping, and landscaped hardscape features

The Master Project will provide for off-site roadway improvements which include improvements to Southport Road. These improvements consist of the addition of turn lanes, sidewalks, curbing, and unpaved shoulders. Utility extensions are also part of the improvements with water and sewer forcemain. Power poles within the section are to be relocated by others. These improvements on Southport Road will be turned over to the County.

The off-site master public roadway improvements will be designed and constructed in accordance with the applicable County and Florida Department of Transportation (FDOT) standards. Please refer to Exhibit B for the depiction of the roadway systems within and adjacent to the Development.

The on-site and off-site roadway improvements will include utilities that will run within the road right-of-way of the internal roads within the Development and along Southport Road, as described in 3.4. The utilities within these roadways (described in 3.4) and any landscaping/hardscaping related to these roadways (described in 3.5) will be developed as part of the improvements to the District. A stormwater drainage facility (as described in 3.2) may also be provided for these improvements within the Master Stormwater Management System. The District may finance these onsite and off-site roadways and convey such to the County, as applicable, upon completion.

3.4 Water Distribution, Sanitary Sewer Collection, and Reclaimed Water Distribution

The Master Project includes utilities within the right-of-way of the internal roads within the Development and off-site along Southport Road. Toho Water Authority will provide potable water, wastewater, and reclaimed water services for the District. The major trunk lines, collection systems, and transmission mains to serve the District may be constructed or acquired by the District. The overall water distribution systems, sanitary sewer collection lines, and reclaimed water systems are shown on the Master Utility Plan Sheets, Exhibits D, E, and F.

The potable water facilities will include both transmission and distribution mains along with necessary valving, fire hydrants, and water services to individual lots and development parcels. It is currently estimated that these watermains of various sizes may be funded by the District.

The wastewater facilities will include gravity collection sewer services, mains, and manholes. The seven (7) new lift stations will be located within the District and will service the Development. These new lift stations along with the proposed on-site forcemain will tie into a new forcemain located on South Lake Toho Road. It is currently estimated that these gravity collection systems and forcemains may be financed by the District.

The design of the wastewater collection system, reuse water system, and water distribution system for potable water and fire protection is in accordance with the criteria and guidelines of Toho Water Authority and the Florida Department of Environmental Protection (FDEP). Utility extensions within South Lake Toho Road will also be included as part of the infrastructure improvements for the Development. All onsite improvements are anticipated to be financed by the CDD and owned and maintained by the Toho Water Authority.

3.5 Landscaping, Irrigation, and Entry Features

Landscaping, irrigation and entry features may be financed by the District. The irrigation system will tie into the potable water system provided by Toho Water Authority. Landscaping for the roadways will consist of sod, and trees for the on-site roadway improvements within the Community. Monument signs, entrance retaining walls, shrubs, ground cover and trees split rail fence at the site entrances of the Master Project. These items may be funded, owned, and/or maintained by the CDD.

3.6 Electrical Service Systems (Underground)

Duke Energy and Kissimmee Utility Authority will provide underground electrical service to the Community. The service will include the primary and secondary systems to serve the various land uses. The differential cost of undergrounding electric utilities may be financed by the District.

3.7 Conservation Areas

The proposed development of the community will require mitigation of wetland communities for any impacts to the existing wetlands within the District and as part of the approvals for the Master Stormwater Management System. The permitting and approvals will require any mitigation to be secured and payment of the costs of the mitigation, which is anticipated to be funded by the Developer. The remaining conservation area with the Development will be owned and maintained by the District.

4.0 Opinion of Probable Construction Costs

Exhibit H presents a summary of the estimated costs for the Master Project infrastructure described in this report.

Costs in Exhibit H are derived from expected quantities of the infrastructure multiplied by unit costs typical of the industry in Central Florida. Additionally included within these costs are professional consulting fees associated with the Master Project including planning, land surveying, design and engineering, legal fees, permitting, soil and material testing related to such infrastructure. These services are necessary for the design, permitting, and construction contract management for the

Master Project infrastructure. The costs are exclusive of costs necessary to finance, operate, and/or maintain the Master Project infrastructure.

5.0 Permitting Status

The District has been approved as a PUD by the County and is in the Toho Water Authority utility service area. The construction plans are in the approval process with the County and FDEP. Permits have been submitted to SFWMD and USACOE. The Environmental Protection Agency (EPA) National Pollutant Discharge Elimination System (NPDES) will be submitted for the projects. The NPDES is the responsibility of the contractor to obtain,

The District Engineer will certify that all permits necessary to complete the Master Project have either been obtained or, in his expert opinion, will be obtained and there is no reason to believe that the necessary permits cannot be obtained for the entire Development.

The construction plans for Phases 1, 2, and 3 are in design with other phases to begin thereafter.

Site construction is expected to begin in early 2026 for Phases 1 and continue sequentially. Home construction will begin upon turnover of the lots. Subsequent phases will follow with the completion of the site construction expected by Fall 2028.

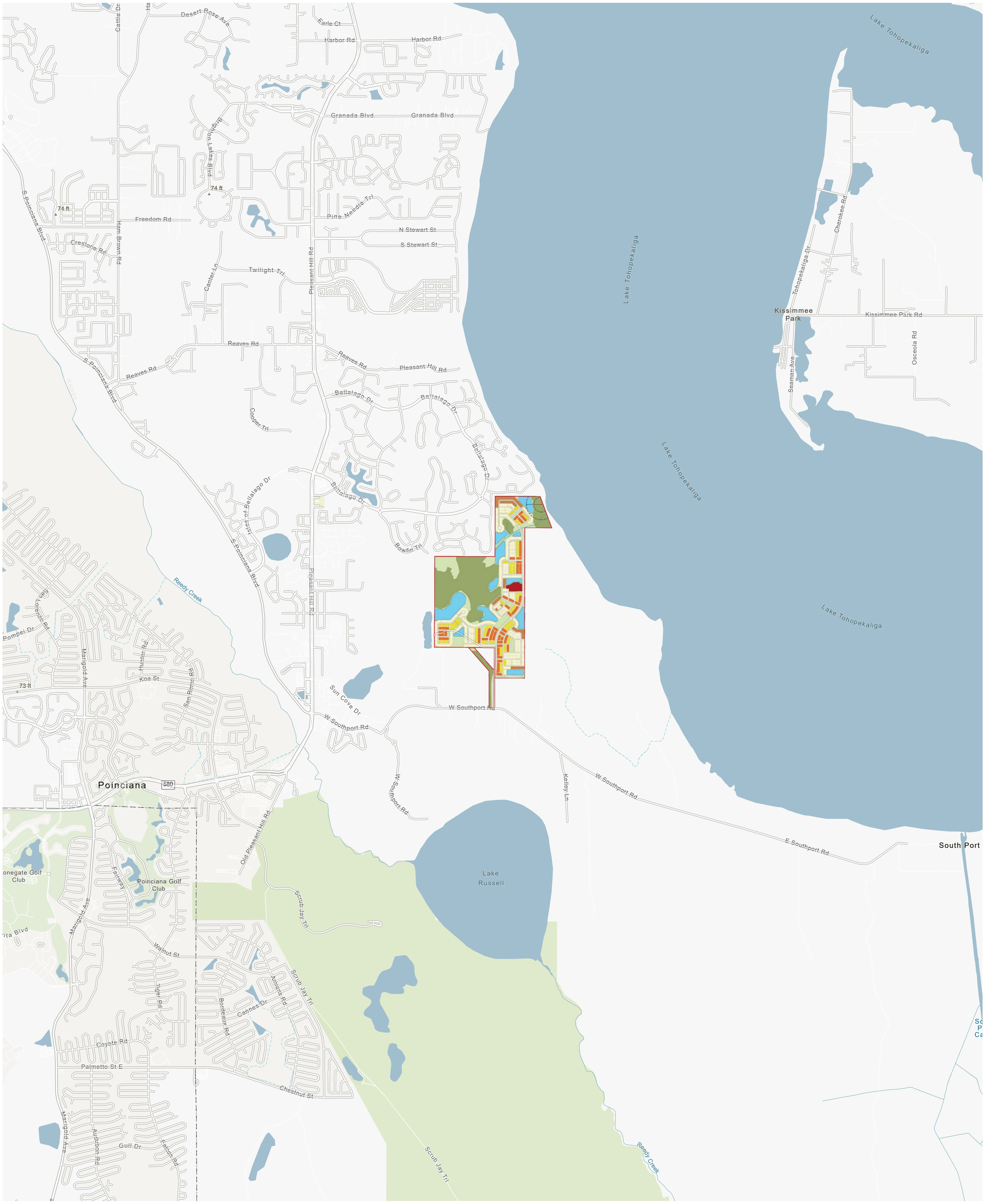
6.0 Engineer's Certification

It is our opinion that the costs of the Master Project improvements proposed to represent a system of improvements benefitting all developable property located within the District are fair and reasonable and that the District-funded improvements are assessable improvements within the meaning of Chapter 190, F.S. Such benefits will equal or be greater than the costs of such improvements. We have no reason to believe that the Master Project cannot be constructed at the cost described in this report. We expect all or a portion of the Master Project improvements to be constructed or acquired by the District with bond proceeds, as indicated within this report. We believe that the District will be well served by the improvements discussed in this report.

The Master Project will be owned by the District or other governmental units and such Master Project is intended to be available and will reasonably be available for use by the general public (either by being part of a system of improvements that is available to the general public or is otherwise available to the general public) including nonresidents of the District. All of the Master Project is or will be located on lands owned or to be owned by the District or another governmental entity or on perpetual public easements in favor of the District or other governmental entities. The Master Project, and any cost estimates set forth herein, do not include any earthwork, grading or other improvements on lots or property intended to be privately owned. Regarding any fill generated by construction of the Master Project, and that is not used as part of the Master Project, such fill will only be placed on-site at the expense of the Developer. If the District acquires portions of the Master Project, the District will pay the lesser of the cost of the components of the Master Project or the fair market value.

I hereby certify that the foregoing is a true and correct copy of the Engineer's Report for the South Lake Toho Community Development District.

Exhibit A
Location Map



gai consultants

COMMUNITY SOLUTIONS GROUP

Location Map

South Lake Toho Community Development District

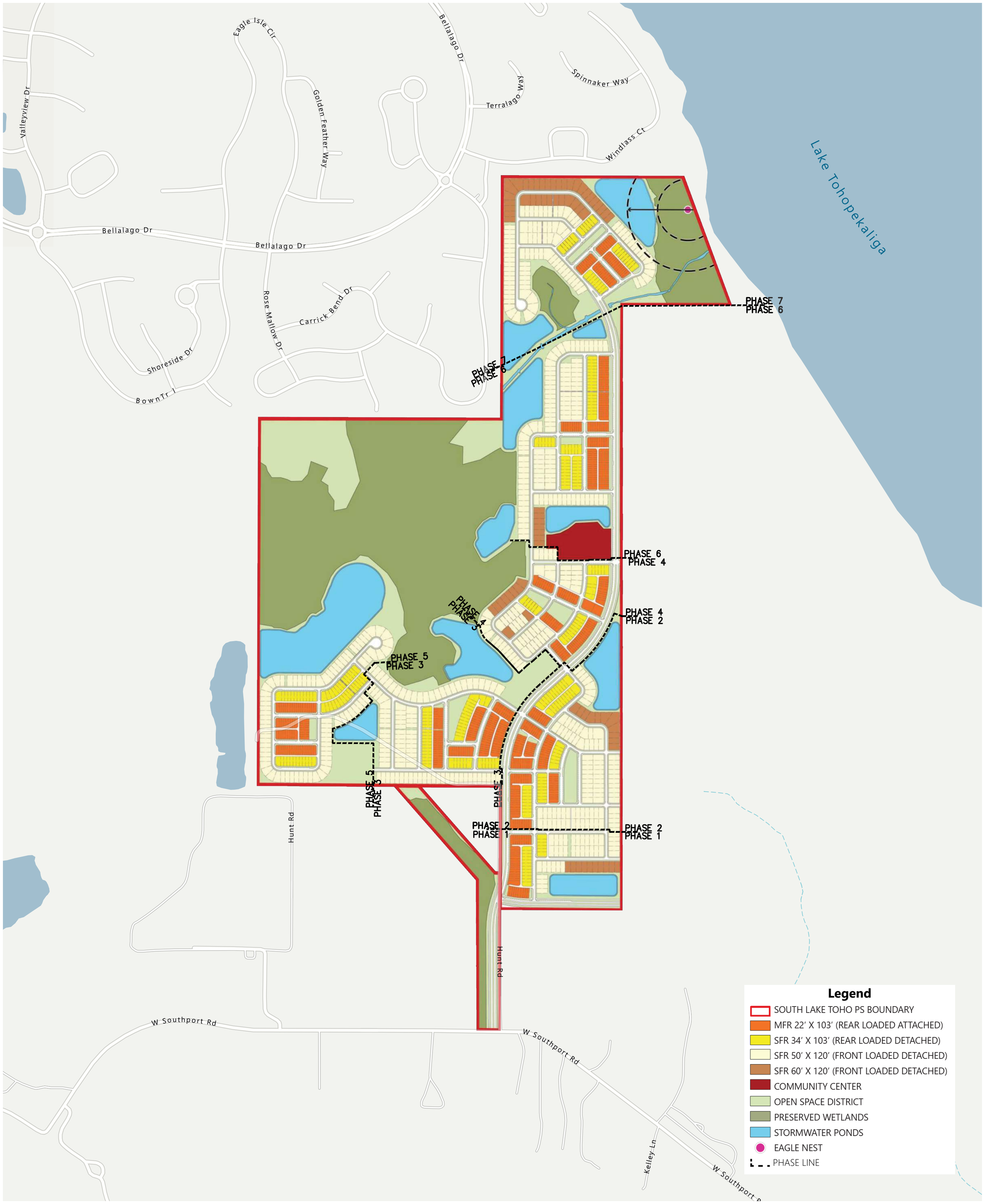
N

0 0.5 1 Miles

Date: 02.26.2025

A

EXHIBIT B
Overall Site Plan



gai consultants

COMMUNITY SOLUTIONS GROUP

Overall Site Plan

South Lake Toho Community Development District

N

0 660 1,320 Feet

0.25 Mile

Date: 02.26.2025

B

EXHIBIT C
Stormwater Masterplan



gai consultants

COMMUNITY SOLUTIONS GROUP

Stormwater Master Plan

South Lake Toho Community Development District

N

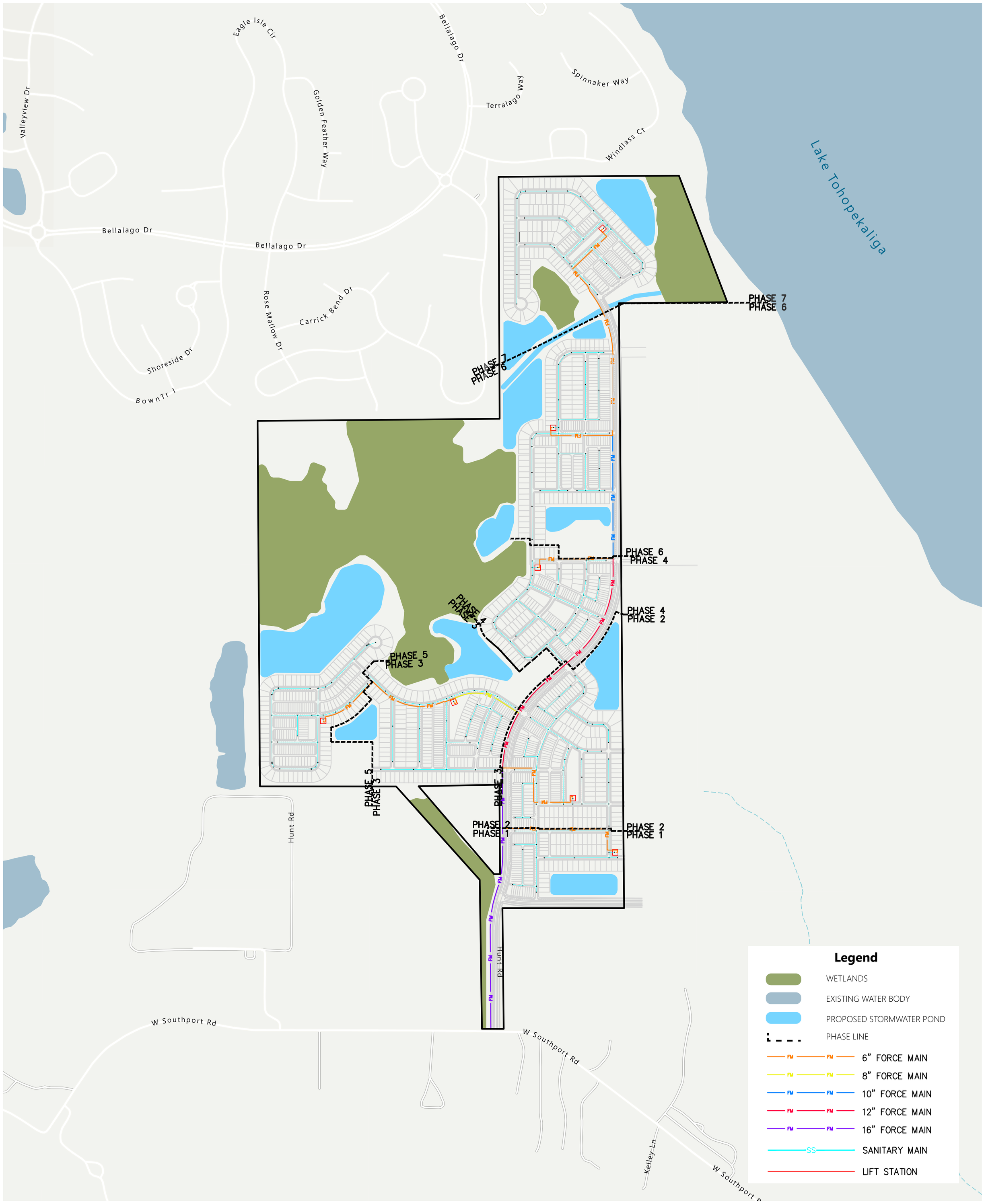
0 660 1,320 Feet

0.25 Mile

Date: 02.26.2025

C

EXHIBIT D
Wastewater Distribution Plan



gai consultants

COMMUNITY SOLUTIONS GROUP

Wastewater Distribution Plan

South Lake Toho Community Development District

N

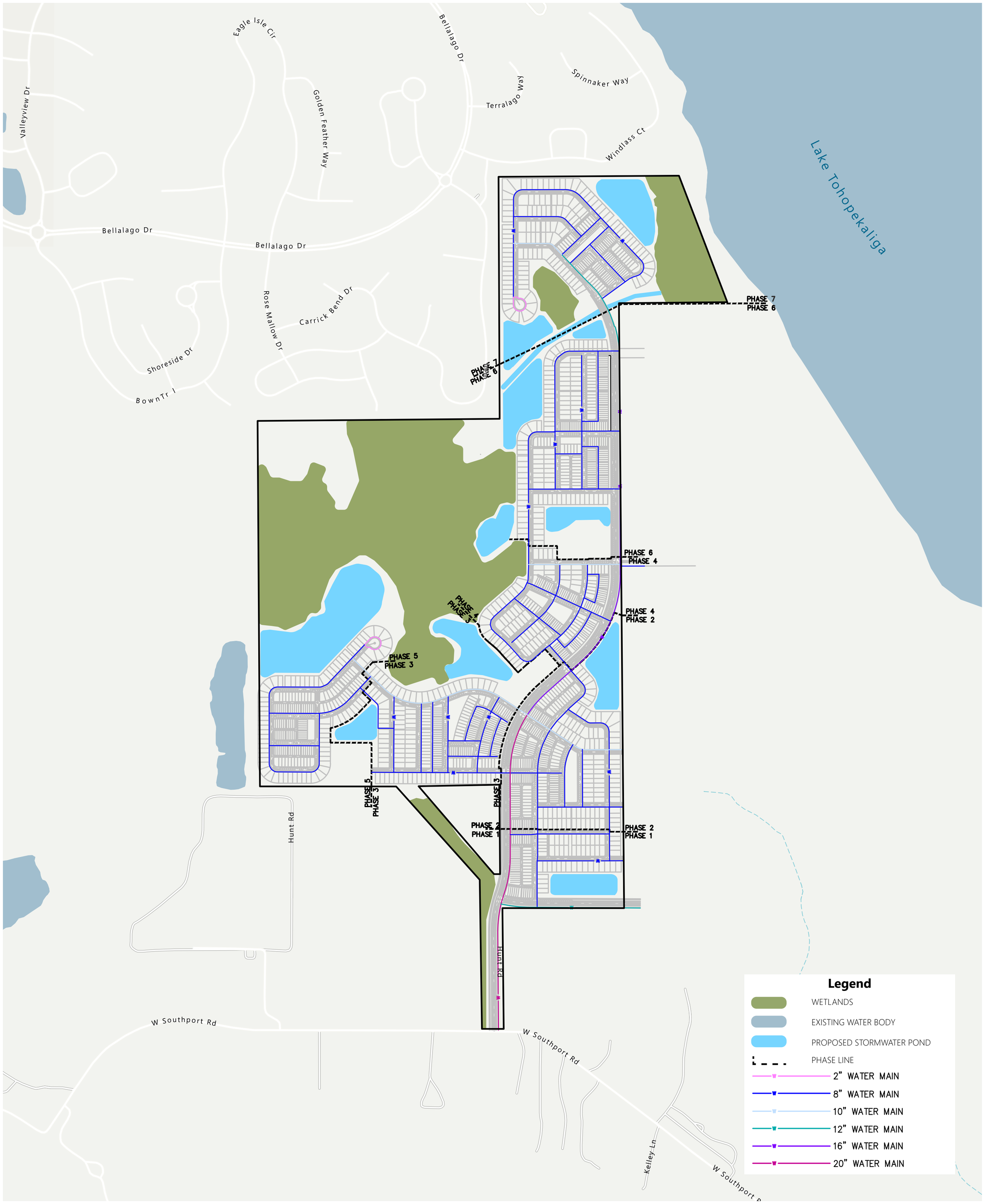
0 660 1,320 Feet

0.25 Mile

Date: 02.26.2025

D

EXHIBIT E
Water Distribution Plan



gai consultants

COMMUNITY SOLUTIONS GROUP

Water Distribution Plan

South Lake Toho Community Development District

N

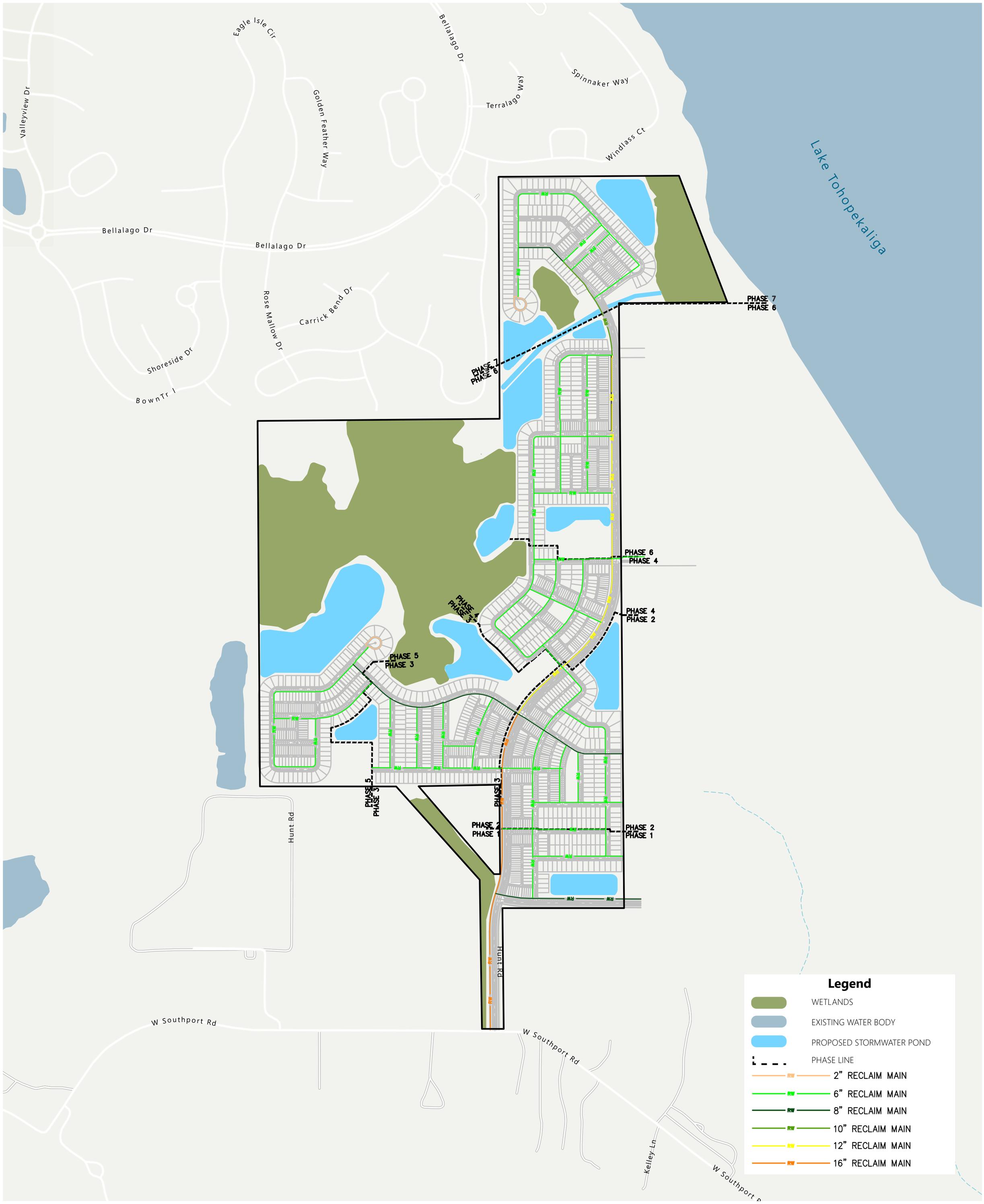
0 660 1,320 Feet

0.25 Mile

Date: 02.26.2025

E

EXHIBIT F
Reclaimed Distribution Plan



gai consultants

COMMUNITY SOLUTIONS GROUP

Reclaimed Distribution Plan

South Lake Toho Community Development District

N

0 660 1,320 Feet

0.25 Mile

Date: 02.26.2025

F

EXHIBIT G
Legal Description

EXHIBIT "A"

Parcel 1:

Tract 1:
THE NORTHWEST QUARTER; THE WEST HALF OF THE EAST HALF; AND THE NORTH HALF OF THE SOUTHWEST QUARTER; ALL IN SECTION 4, TOWNSHIP 27 SOUTH, RANGE 29 EAST, OSCEOLA COUNTY, FLORIDA.

Tract 2:
BEGINNING AT THE SOUTHWEST CORNER OF THE SOUTHEAST QUARTER OF SECTION 33, TOWNSHIP 26 SOUTH, RANGE 29 EAST, OSCEOLA COUNTY, FLORIDA, RUN N 88° 28' 30" E, ALONG THE SOUTH LINE OF SAID SECTION, 1,317.35 FEET TO THE SOUTHWEST CORNER OF GOVERNMENT LOT 3 OF SAID SECTION 33; RUN THENCE N 01° 17' 45" W, ALONG THE WEST LINE OF SAID LOT 3, 1,230.3 FEET; RUN THENCE N 88° 29' 30" E, TO THE ORDINARY HIGH WATER MARK OF LAKE TOHOPEKALIGA; RUN THENCE NORTHWESTERLY, ALONG SAID HIGH WATER MARK TO THE NORTH LINE OF AFORESAID GOVERNMENT LOT 3; RUN THENCE S. 88° 30' 30" W, ALONG SAID NORTH LINE TO THE NORTHWEST CORNER OF THE SOUTHEAST QUARTER OF SAID SECTION 33; RUN THENCE S. 01° 17' 45" E, 2,616.96 FEET, TO THE POINT OF BEGINNING. BEING THE WEST HALF OF SOUTHEAST QUARTER AND A PORTION OF GOVERNMENT LOT 3 OF SECTION 33 AND A PORTION OF GOVERNMENT LOT 1 OF SECTION 34 TOWNSHIP 26 SOUTH, RANGE 29 EAST, OSCEOLA COUNTY, FLORIDA.

Parcel 2:

A PARCEL OF LAND LYING IN A PORTION OF SECTIONS 4 & 9, TOWNSHIP 27 SOUTH, RANGE 29 EAST, OSCEOLA COUNTY, FLORIDA; BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE NORTHEAST CORNER OF THE NORTHWEST ONE-QUARTER OF SECTION 9, TOWNSHIP 27 SOUTH, RANGE 29 EAST, OSCEOLA COUNTY, FLORIDA, THENCE RUN S00°22'41"E, ALONG THE EAST LINE OF SAID NORTHWEST ONE-QUARTER, A DISTANCE OF 1,308.02 FEET TO A POINT ON THE NORTH RIGHT OF WAY LINE OF SOUTHPORT ROAD; THENCE RUN N89°43'46"W, ALONG SAID NORTH RIGHT OF WAY LINE, A DISTANCE OF 250.02 FEET; THENCE RUN N00°22'41"W, DEPARTING SAID NORTH RIGHT OF WAY, A DISTANCE OF 1,305.85 FEET; THENCE RUN N00°04'27"W, A DISTANCE OF 316.95 FEET; THENCE RUN N41°48'16"W, A DISTANCE OF 1,358.89 FEET TO A POINT ON THE SOUTH LINE OF THE NORTH ONE-HALF OF THE SOUTHWEST ONE-QUARTER OF SECTION 4, TOWNSHIP 27 SOUTH, RANGE 29 EAST; THENCE RUN S89°46'07"E, ALONG SAID SOUTH LINE, A DISTANCE OF 269.28 FEET TO A POINT ON THE SOUTHWESTERLY LINE OF LANDS DESCRIBED IN O.R. BOOK 5110, PAGES 2969-2971 OF THE PUBLIC RECORDS OF OSCEOLA COUNTY, FLORIDA; THENCE RUN S41°48'16"E, ALONG SAID SOUTHWESTERLY LINE, A DISTANCE OF 1,254.82 FEET; THENCE RUN S89°46',07"E, A DISTANCE OF 50.00 FEET TO A POINT ON THE EAST LINE OF THE SOUTHWEST ONE-QUARTER OF SECTION 4, TOWNSHIP 27 SOUTH, RANGE 29 EAST; THENCE RUN S00°04'27"E, ALONG SAID EAST LINE, A DISTANCE OF 392.25 FEET TO THE POINT OF BEGINNING.

CFN# 2022157900 OFFICIAL RECORDS O DOC_TYPE DEED BK 6305 PG 2520 PAGE 6 OF 7

EXHIBIT H
Opinion of Probable Construction Costs

64875743v2/208788.010100

South Lake Toho CDD
Engineer's Opinion of Probable Construction Costs (8)

Proposed District Facilities and Services	Total	Offsite	Framework Road	Phase 1	Phase 2	Phase 3	Phase 4	Phase 5	Phase 6	Phase 7
1. Master Utilities System (Onsite & Offsite) (7)										
a. Sanitary Sewer System	$ 10,276,142	$ -	$ 645,656	$ 1,066,731	$ 1,103,997	$ 1,614,416	$ 1,504,112	$ 1,295,264	$ 1,556,297	$ 1,489,670
b. Water Distribution System	$ 6,016,257	$ -	$ 1,294,230	$ 347,632	$ 715,078	$ 954,752	$ 704,910	$ 555,330	$ 783,861	$ 660,465
c. Reuse Water System	$ 4,072,133	$ -	$ 891,638	$ 260,207	$ 592,782	$ 538,630	$ 441,654	$ 390,045	$ 508,300	$ 448,878
2. Master Stormwater Management System (2,3,7)										
a. Pond and Roadway Earthwork	$ 10,693,497	$ 1,008,100	$ 1,157,630	$ 1,013,492	$ 1,014,731	$ 1,209,527	$ 598,942	$ 2,012,355	$ 1,419,897	$ 1,258,822
b. On and Offsite Storm Conveyance System	$ 12,101,791	$ 767,860	$ 1,989,573	$ 792,031	$ 1,884,043	$ 1,468,201	$ 1,276,966	$ 1,148,449	$ 1,359,728	$ 1,414,942
3. Electrical Service Systems (Underground) (6,7)	$ 7,593,200	$ 600,000	$ 350,000	$ 484,800	$ 1,180,800	$ 1,108,800	$ 787,200	$ 940,800	$ 1,209,600	$ 931,200
4. General Conditions (mob, layout, geotech, MOT, etc.) (7)	$ 3,420,649	$ 688,500	$ 626,470	$ 292,064	$ 296,000	$ 283,584	$ 304,317	$ 298,053	$ 314,216	$ 317,447
5. Onsite Roadway Improvements (4,7)	$ 19,437,175	$ -	$ 5,214,015	$ 1,034,100	$ 2,660,548	$ 2,232,990	$ 2,137,092	$ 1,674,835	$ 2,302,418	$ 2,181,178
6. Offsite Roadway Improvements (4,7)	$ 2,860,083	$ 2,860,083	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7. Conservation/Mitigation (7)	$ 600,000	$ -	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000
8. Landscaping, Hardscaping & Irrigation (5,7)	$ 2,439,650	$ 268,450	$ 669,650	$ 112,100	$ 274,350	$ 238,950	$ 224,200	$ 171,100	$ 230,100	$ 250,750
9. Professional Consulting Fees (7)	$ 3,858,940	$ 902,000	$ 1,090,000	$ 190,940	$ 280,160	$ 288,900	$ 221,660	$ 255,490	$ 343,020	$ 286,770
10. Contingency (20%) (7)	**$ 16,673,903**	**$ 1,418,999**	**$ 2,800,772**	**$ 1,133,819**	**$ 2,015,497**	**$ 2,002,750**	**$ 1,655,210**	**$ 1,763,344**	**$ 2,020,487**	**$ 1,863,024**
Total	**$ 100,043,419**	**$ 8,513,991**	**$ 16,804,634**	**$ 6,802,915**	**$ 12,092,985**	**$ 12,016,499**	**$ 9,931,261**	**$ 10,580,064**	**$ 12,122,924**	**$ 11,178,144**
Construction Start										
Construction Completion										
Proposed # of Lots	1,384	0	0	101	246	231	164	196	252	194

Notes:
(1) Infrastructure consist of public Roadway Improvements, Stormwater management facilities, master sanitary sewer lift station and utilities, water utilities, entry feature, landscaping and signage, wetland mitigation, and public neighborhood parks, all of which will be located on land owned by or subject to a permanent easement in favor of the District or another governmental agency.
(2) Excludes grading of each lot in conjunction with lot development and home construction which will be provided by home builders.
(3) Includes stormwater pond excavation. Does not include the cost of transportation of fill or use on private lots.
(4) Includes subgrade, base, asphalt paving, curbing, traffic control, street signage, striping and civil/site engineering.
(5) Includes Entry Features, signage, hardscape and buffer fencing.
(6) District will enter into a Lighting Agreement with OUC for the street light poles and lighting service. Cost shown only include the incremental cost of undergrounding and do not include the costs of street lights.
(7) The costs associated with the infrastructure are a master cost and are effectively shared by the entire project (All Phases).
(8) Estimates are based on 2025 costs.

Please note the the estimated individual element totals may vary and are only to establish a Total Estimated Costs of Improvements. The costs estimated herein do not include anticipated carrying costs, interest reserves, or other anticipated District expenditures that may be incurred.

SOUTH LAKE TOHO
COMMUNITY DEVELOPMENT DISTRICT

Master Special Assessment
Methodology Report

November 6, 2025

Provided by:

Wrathell, Hunt and Associates, LLC
2300 Glades Road, Suite 410W
Boca Raton, FL 33431
Phone: 561-571-0010
Fax: 561-571-0013
Website: www.whhassociates.com

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1.0 Introduction

1.1 Purpose

This Master Special Assessment Methodology Report (the "Report") was developed to provide a financing plan and a special assessment methodology for the South Lake Toho Community Development District (the “District”), located in Osceola County, Florida, as related to funding the costs of public infrastructure improvements (the “Capital Improvement Plan”) contemplated to be provided by the District.

1.2 Scope of the Report

This Report presents the projections for financing the District's Capital Improvement Plan (the “CIP”) described in the Report of District Engineer developed by GAI Consultants, Inc. (the “District Engineer”) dated November 6, 2025 (the “Engineer's Report”), as well as describes the method for the allocation of special benefits and the apportionment of special assessment debt resulting from the provision and funding of the CIP.

1.3 Special Benefits and General Benefits

Improvements undertaken and funded by the District as part of the CIP create special and peculiar benefits, different in kind and degree than general benefits, for properties within its borders as well as general benefits to the public at large. However, as discussed within this Report, these general benefits are incidental in nature and are readily distinguishable from the special and peculiar benefits which accrue to property within the District. The District’s CIP enables properties within its boundaries to be developed.

There is no doubt that the general public and property owners of property outside the District will benefit from the provision of the CIP. However, these benefits are only incidental since the CIP is designed solely to provide special benefits peculiar to property within the District. Properties outside the District are not directly served by the CIP and do not depend upon the CIP to obtain or to maintain their development entitlements. This fact alone clearly distinguishes the special benefits which District properties receive compared to those lying outside of the District's boundaries.

The CIP will provide public infrastructure improvements which are all necessary in order to make the lands within the District developable and saleable. Even though the exact value of the benefits provided

by the CIP is hard to estimate at this point, it is nevertheless greater than the costs associated with providing the same.

1.4 Organization of the Report

Section Two describes the development program as proposed by the Developer, as defined below.

Section Three provides a summary of the CIP as determined by the District Engineer.

Section Four discusses the financing program for the District.

Section Five introduces the special assessment methodology for the District.

2.0 Development Program

2.1 Overview

The District will serve the South Lake Toho development, a master planned residential development located in Osceola County, Florida. The land within the District consists of approximately 529.345 +/- acres and is generally located in Sections 4 and 9, Township 27S, Range 29E; and Sections 33 and 34,Township 26S, Range 29E, and all within the County.

2.2 The Development Program

The development of South Lake Toho is anticipated to be conducted by South Lake Toho Property, LLC (the "Developer"). Based upon the information provided by the Developer and the District Engineer, the current development plan envisions a total of 489 Townhomes units, 271 Single-family 34’ units, 550 Single-family 50’ units and 74 Single-family 60’ units, for a total of 1,384 residential units, although land use types and unit numbers may change throughout the development period and a supplemental or amended methodology would be adopted to adjust and address such changes in unit types and numbers. Table 1 in the *Appendix* illustrates the development plan for South Lake Toho. The development of South Lake Toho is anticipated to be conducted in one or more phases over a multi-year period.

3.0 The Capital Improvement Plan

3.1 Overview

The public infrastructure costs to be funded by the District are described by the District Engineer in the Engineer's Report. Only public infrastructure that may qualify for bond financing by the District under Chapter 190, Florida Statutes, and under the Internal Revenue Code of 1986, as amended, was included in these estimates.

3.2 Capital Improvement Plan

The CIP needed to serve the Development is projected to consist of both master and neighborhood improvements which will serve all of the lands in the District. The CIP will consist of On-Site Public Roadway Improvements, On-Site Water Distribution and Sanitary Sewer Collection Systems, Off-Site Water Distribution and Sanitary Sewer Collection Systems, Off-Site Public Roadway Improvements (South Lake Toho Road and Finney Road), Master Stormwater Management System, Landscaping, Irrigation, Hardscape, Conservation Mitigation Areas, Electrical Service System (Underground Differential Cost only), along with professional fees and contingency. At the time of this writing, the total cost of the CIP is estimated to total approximately $100,043,419.

The infrastructure improvements that are included in the CIP will serve and provide benefit to all land uses in the District and will constitute an interrelated system of improvements, which means all of the improvements will serve the entire District and improvements will be interrelated such that they will reinforce one another.

Table 2 in the *Appendix* illustrates the specific components of the CIP.

4.0 Financing Program

4.1 Overview

As noted above, the District is embarking on a program of capital improvements which will facilitate the development of lands within the District. Generally, construction of public improvements is either funded by the Developer and then acquired by the District or funded directly by the District. As of the time of the writing of this Report, the District will most likely construct improvements, although the District maintains the complete flexibility to either acquire the public infrastructure from the Developer or construct it, or even partly acquire it and partly construct it.

Even though the actual financing plan may change to include multiple series of bonds, it is likely that in order to fully fund costs of the CIP as described in *Section 3.2* in one financing transaction, the District would have to issue approximately $137,515,000 in par amount of special assessment bonds (the "Bonds").

Please note that the purpose of this Report is to allocate the benefit of the CIP to the various land uses in the District and based on such benefit allocation to apportion the maximum debt necessary to fund the CIP. The discussion of the structure and size of the indebtedness is based on various estimates and is subject to change.

4.2 Types of Bonds Proposed

The proposed financing plan for the District provides for the issuance of the Bonds in the approximate principal amount of $137,515,000 to finance approximately $100,043,419 in CIP costs. The Bonds as projected under this financing plan would be structured to be amortized in 30 annual installments following a 24-month capitalized interest period. Interest payments on the Bonds would be made every May 1 and November 1, and principal payments on the Bonds would be made either on May 1 or on November 1.

In order to finance the improvement and other costs, the District would need to borrow more funds and incur indebtedness in the total amount of approximately $137,515,000. The difference is composed of funding a debt service reserve, capitalized interest, underwriter's discount and costs of issuance for each series of Bonds. Preliminary sources and uses of funding for the Bonds are presented in Table 3 in the *Appendix*.

Please note that the structure of the Bonds as presented in this Report is preliminary and may change due to changes in the development program, market conditions, timing of infrastructure installation as well as for other reasons. The District maintains complete flexibility as to the structure of the Bonds and reserves the right to modify it as necessary.

5.0 Assessment Methodology

5.1 Overview

The issuance of the Bonds provides the District with funds necessary to construct/acquire the infrastructure improvements which are part of the CIP outlined in *Section 3.2* and described in more detail by the District Engineer in the Engineer's Report. These improvements lead to special and general benefits, with special benefits accruing to the assessable properties within the boundaries of the District and general benefits accruing to areas outside the District but being only incidental in nature. The debt incurred in financing the public infrastructure will be secured by assessing properties that derive special and peculiar benefits from the CIP. All properties that receive special benefits from the CIP will be assessed for their fair share of the debt issued in order to finance all or a portion of the CIP.

5.2 Benefit Allocation

The most current development plan envisions the development of 489 Townhomes units, 271 Single-family 34' units, 550 Single-family 50' units and 74 Single-family 60' units, for a total of 1,384 residential units, although unit numbers and land use types may change throughout the development period and a supplemental or amended methodology would be adopted to adjust and address such changes in unit types and numbers.

The infrastructure improvements that are included in the CIP will serve and provide benefit to all land uses in the District and will constitute an interrelated system of improvements, which means all of improvements will serve the entire District and improvements will be interrelated such that they will reinforce one another.

By allowing for the land in the District to be developable, both the improvements that are included in the CIP and their combined benefit will be greater than the sum of their individual benefits. All of the land uses within the District will benefit from each infrastructure improvement category, as the improvements provide basic

infrastructure to all land within the District and benefit all land within the District as an integrated system of improvements.

As stated previously, the public infrastructure improvements included in the CIP have a logical connection to the special and peculiar benefits received by the land within the District, as without such improvements, the development of the properties within the District would not be possible. Based upon the connection between the improvements and the special and peculiar benefits to the land within the District, the District can assign or allocate a portion of the District's debt through the imposition of non-ad valorem assessments, to the land receiving such special and peculiar benefits. Even though these special and peculiar benefits are real and ascertainable, the precise amount of the benefit cannot yet be calculated with mathematical certainty. However, such benefit is more valuable than the cost of, or the actual non-ad valorem assessment amount levied on that parcel.

The benefit associated with the CIP of the District is proposed to be allocated to the different unit types within the District in proportion to the density of development as measured by a standard unit called an Equivalent Residential Unit ("ERU"). Table 4 in the *Appendix* illustrates the ERU weights that are proposed to be assigned to the unit types contemplated to be developed within the District based on the relative density of development, the total ERU counts for each unit type, and the share of the benefit received by each unit type.

The rationale behind different ERU weights is supported by the fact that generally and on average, smaller and less intensely economically utilized land uses will, on a per unit/square foot basis, use and benefit from the public infrastructure improvements included in the CIP less than larger units and more intensely economically utilized land uses. For instance, generally and on average smaller units and less intensely economically utilized land uses will, on a per unit/square foot basis, produce fewer vehicular trips, less stormwater runoff, and need less water/sewer capacity than larger units and more intensely economically utilized land uses. As the exact amount of the benefit and appreciation is not possible to be calculated at this time, the use of ERU measures serves as a reasonable approximation of the relative amount of benefit received from the CIP.

Table 5 in the *Appendix* presents the apportionment of the assessment associated with funding the District's CIP (the "Assessment") in accordance with the ERU benefit allocation method

presented in Table 4. Table 5 also presents the annual levels of the projected annual debt service assessments per unit.

5.3 Assigning Debt

As the land in the District has not yet been platted or received site plan approval (for purposes of this methodology, referred to as "Development Approval") and the precise location of the various product types by lot or parcel is unknown, the Assessment will initially be levied on all of the land in the District on an equal pro-rata gross acre basis, and thus the total bonded debt in the amount of $137,515,000 will be preliminarily levied on approximately 529.345 +/- gross acres in the boundaries of the District, at a rate of $259,783.32 per acre.

As the land receives Development Approval, the Assessment will be allocated to each parcel on a first received Development Approval first assigned basis based on the planned use for that parcel as reflected in Table 5 in the *Appendix*. Such allocation of Assessments to parcels which received Development Approval will reduce the amount of Assessment levied on gross acres which did not receive Development Approval within the District.

Further, to the extent that any land which did not receive Development Approval (the "Transferred Property") is sold to a third party not affiliated with the Developer, the Assessment assigned to such parcel will be assigned to such Transferred Property at the time of the sale based on the maximum total number of ERUs (as herein defined) assigned by the Developer to that Transferred Property, subject to review by the Wrathell, Hunt & Associates, LLC (the "Assessment Consultant"), to ensure that any such assignment is reasonable, and supported by current development rights and plans, and otherwise consistent with this Report. The owner of the Transferred Property will be responsible for the total Assessment applicable to the Transferred Property, regardless of the total number of ERUs that ultimately receive Development Approval. These total Assessments are fixed to the Transferred Property at the time of the sale. If the Transferred Property subsequently received a modification of its Development Approval, the total Assessment initially allocated to the Transferred Property will be re-allocated to the parcel/parcels which received a modification of its Development Approval pursuant to the methodology as described herein (i.e., equal assessment per acre until Development Approval).

5.4 Lienability Test: Special and Peculiar Benefit to the Property

As first discussed in *Section 1.3*, Special Benefits and General Benefits, improvements undertaken by the District create special and peculiar benefits to the assessable properties within the District. The District's improvements benefit assessable properties within the District and accrue to all such assessable properties on an ERU basis.

Improvements undertaken by the District can be shown to be creating special and peculiar benefits to the assessable property within the District. The special and peculiar benefits resulting from each improvement include, but are not limited to:

a. added use of the property;
b. added enjoyment of the property;
c. decreased insurance premiums;
d. increased marketability and value of the property.
e. increased future appreciation.

The improvements which are part of the CIP make the land in the District developable and saleable and when implemented jointly as parts of the CIP, provide special and peculiar benefits which are greater than the benefits of any single category of improvements. These special and peculiar benefits are real and ascertainable, but not yet capable of being calculated and assessed in terms of numerical value; however, such benefits are more valuable than either the cost of, or the actual assessment levied for, the improvement or debt allocated to the parcel of land.

5.5 Lienability Test: Reasonable and Fair Apportionment of the Duty to Pay

A reasonable estimate of the proportion of special and peculiar benefits received from the improvements is delineated in Table 4 (expressed as ERU factors) of the *Appendix*.

The apportionment of the assessments is fair and reasonable because it was conducted on the basis of consistent application of the methodology described in *Section 5.2* across all assessable property within the District according to reasonable estimates of the special and peculiar benefits derived from the CIP by different unit types.

5.6 True-Up Mechanism

The District's assessment program is predicated on the development of lots in a manner sufficient to include all of the planned ERUs as set forth in Table 1 in the Appendix ("Development Plan"). At such time as lands are to be platted (or re-platted) or site plans are to be approved (or re-approved), the plat or site plan (either, herein, "Proposed Plat") shall be presented to the District for a "true-up" review as follows:

a. If a Proposed Plat results in the same number of ERUs (and thus Bond Assessments) able to be imposed on the "Remaining Unplatted Lands" (i.e., those remaining unplatted lands after the Proposed Plat is recorded) as compared to what was originally contemplated under the Development Plan, then the District shall allocate the Bond Assessments to the product types being platted and the remaining property in accordance with this Report, and cause the Bond Assessments to be recorded in the District's Improvement Lien Book.

b. If a Proposed Plat results in a greater number of ERUs (and thus Bond Assessments) able to be imposed on the Remaining Unplatted Lands as compared to what was originally contemplated under the Development Plan, then the District may undertake a pro-rata reduction of Bond Assessments for all assessed properties within the District, may allocate additional ERUs/ densities for a future bond financing, or may otherwise address such net increase in ERUs as permitted by law.

c. If a Proposed Plat results in a lower number of ERUs (and thus Bond Assessments) able to be imposed on the Remaining Unplatted Lands as compared to what was originally contemplated under the Development Plan, then the District shall require the landowner(s) of the lands encompassed by the Proposed Plat to pay a "True-Up Payment" equal to the difference between: (i) the Bond Assessments originally contemplated to be imposed on the lands subject to the Proposed Plat, and (ii) the Bond Assessments able to be imposed on the lands subject to the Proposed Plat, after the Proposed Plat (plus applicable interest, collection costs, penalties, etc.).

With respect to the foregoing true-up analysis, the District's Assessment Consultant, in consultation with the District Engineer, District Counsel and the District's Bond Counsel, shall determine what amount of ERUs (and thus Bond Assessments) are able to be imposed on the Remaining Unplatted Lands, taking into account a

Proposed Plat, by reviewing: a) the original, overall development plan showing the number and type of units reasonably planned for the Development, b) the revised, overall development plan showing the number and type of units reasonably planned for the Development, c) proof of the amount of entitlements for the Remaining Unplatted Lands, d) evidence of allowable zoning conditions that would enable those entitlements to be placed in accordance with the revised development plan, and e) documentation that shows the feasibility of implementing the proposed development plan. Prior to any decision by the District not to impose a true-up payment, a supplemental methodology shall be produced demonstrating that there will be sufficient Bond Assessments to pay debt service on the applicable series of bonds and the District will conduct new proceedings under Chapters 170, 190 and 197, Florida Statutes upon the advice of District Counsel.

Any True-Up Payment shall become due and payable that tax year by the landowner of the lands subject to the Proposed Plat, shall be in addition to the regular Bond Assessment installment payable for such lands, and shall constitute part of the Bond Assessment liens imposed against the Proposed Plat property until paid. A True-Up Payment shall include accrued interest on the applicable bond series to the interest payment date that occurs at least 45 days after the True-Up Payment (or the second succeeding interest payment date if such True-Up Payment is made within forty-five (45) calendar days before an interest payment date (or such other time as set forth in the supplemental indentures for the applicable bond series)).

All Bond Assessments liens run with the land, and such Bond Assessment liens include any True-Up Payments. The District will not release any liens on property for which True-Up Payments are due, until provision for such payment has been satisfactorily made. Further, upon the District's review of the final plat for the developable acres, any unallocated Bond Assessments shall become due and payable and must be paid prior to the District's approval of that plat. This true-up process applies for both plats and/or re-plats.

Such review shall be limited solely to the function and the enforcement of the District's Bond Assessment liens and/or true-up agreements. Nothing herein shall in any way operate to or be construed as providing any other plat approval or disapproval powers to the District. For further detail on the true-up process, please refer to the True-Up Agreement and applicable assessment resolution(s).

5.7 Assessment Roll

The Assessment of $137,515,000 is proposed to be levied over the area described in Exhibit "A". Excluding any capitalized interest period, debt service assessments shall be paid in thirty (30) annual principal installments.

5.8 Additional Items Regarding Bond Assessment Imposition and Allocation

This Report is intended to establish the necessary benefit and fair and reasonable allocation findings for a master assessment lien, which may give rise to one or more individual assessment liens relating to individual bond issuances necessary to fund all or a portion of the project(s) referenced herein comprising the Capital Improvement Plan. All such liens shall be within the benefit limits established herein and using the allocation methodology described herein, and shall be described in one or more supplemental reports.

As noted herein, the Capital Improvement Plan functions as a system of improvements. Among other implications, this means that proceeds from any particular bond issuance can be used to fund improvements within any benefitted property or designated assessment area within the District, regardless of where the Bond Assessments are levied, provided that Bond Assessments are fairly and reasonably allocated across all benefitted properties.

As set forth in any supplemental report, and for any particular bond issuance, the Developer may opt to "buy down" the Bond Assessments on particular product types and/or lands using a contribution of cash, infrastructure or other consideration, and in order to reduce certain Bond Assessments. Note that any "true-up," as described herein, may require a payment to satisfy "true-up" obligations as well as additional contributions to maintain such reduced assessment levels. Any amounts contributed by the Developer to pay down Bond Assessment will not be eligible for "deferred costs," if any are provided for in connection with any particular bond issuance.

As noted herein, this report identifies the anticipated product types for the development, and associates particular ERU factors with each product type. If new product types are identified in the course of development, the District's Assessment Consultant – without a further hearing – may determine the ERU factor for the new product

type on a front footage basis, provided that such determination is made on a pro-rated basis and derived from the front footage of existing product types and their corresponding ERUs. For example, if a Single Family 50' unit has an ERU of 1.00, and a Single Family 60' unit has an ERU of 1.20, then a new Single Family 55' unit would have an ERU of 1.10.

6.0 Additional Stipulations

6.1 Overview

Wrathell, Hunt and Associates, LLC was retained by the District to prepare a methodology to fairly allocate the special assessments related to the District's CIP. Certain financing, development and engineering data was provided by members of District Staff and/or the Developer. The allocation Methodology described herein was based on information provided by those professionals. Wrathell, Hunt and Associates, LLC makes no representations regarding said information transactions beyond restatement of the factual information necessary for compilation of this report. For additional information on the Bond structure and related items, please refer to the Offering Statement associated with this transaction.

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

7.0 Appendix

Table 1

South Lake Toho

Community Development District

Development Plan

Unit Type	Phase 1	Phase 2	Phase 3	Phase 4	Phase 5	Phase 6	Phase 7	Total Number of Units
Townhomes	35	98	92	72	63	89	40	489
Single-family 34'	18	47	46	28	53	51	28	271
Single-family 50'	38	90	93	54	80	105	90	550
Single-family 60'	10	11	0	10	0	7	36	74
Total								**1,384**

Table 2

South Lake Toho

Community Development District

Improvement	Total CIP Costs
Master Utilities System (Onsite & Offsite)	
Sanitary Sewer System	$10,276,142
Water Distribution System	$6,016,257
Reuse Water System	$4,072,133
	$20,364,532
Master Stormwater Management System	
Pond and Roadway Earthwork	$10,693,497
On and Off Storm Conveyance System	$12,101,791
	$22,795,288
Electrical Service Systems (Underground)	$7,593,200
General Conditions	$3,420,649
Onsite Roadway Improvement	$19,437,175
Offsite Roadway Improvement	$2,860,083
Conservation/Mitigation	$600,000
Landscaping, Hardscaping & Irrigation	$2,439,650
Professional Consulting Fees	$3,858,940
Contingency (20%)	$16,673,903
	$56,883,600
Total	**$100,043,419**

Table 3

South Lake Toho

Community Development District

Preliminary Sources and Uses of Funds

Sources	
Bond Proceeds:	
Par Amount	$137,515,000.00
Total Sources	**$137,515,000.00**
Uses	
Project Fund Deposits:	
Project Fund	$100,043,419.00
Other Fund Deposits:	
Debt Service Reserve Fund	$12,215,104.50
Capitalized Interest Fund	$22,002,400.00
Delivery Date Expenses:	
Costs of Issuance	$3,250,300.00
Rounding	$3,776.50
Total Uses	**$137,515,000.00**

Table 4

South Lake Toho

Community Development District

Benefit Allocation

Unit Type	Units	Unit	Total ERU
Townhomes	489	0.60	293.40
Single-family 34'	271	0.68	184.28
Single-family 50'	550	1.00	550.00
Single-family 60'	74	1.20	88.80
Total	**1,384**		**1,116.48**

Table 5

South Lake Toho

Community Development District

Bond Assessment Apportionment

Unit Type	Total Number of Units	Total Cost Allocation*	Total Bond Assessment Apportionment	Bond Assessment Apportionment per Unit	Annual Bond Assessment Debt Service per Unit - paid in March**
Townhomes	489	$26,290,429.86	$36,137,594.05	$73,901.01	$6,983.44
Single-family 34'	271	$16,512,612.19	$22,697,463.64	$83,754.48	$7,914.57
Single-family 50'	550	$49,283,355.23	$67,742,592.79	$123,168.35	$11,639.07
Single-family 60'	74	$7,957,021.72	$10,937,349.53	$147,802.02	$13,966.89
Total	**1,384**	**$100,043,419.00**	**$137,515,000.00**		

* Please note that cost allocations to units herein are based on the ERU benefit allocation illustrated in Table 4

** Includes costs of collection estimated at 2% (subject to change) and an allowance for early payment discount estimated at 4% (subject to change)

Exhibit “A”

Bond Assessments in the amount of $137,515,000 are proposed to be levied over the area as described below:

Legal Description
SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT

A portion of the Southeast 1/4 of Section 33, Township 26 South, Range 29 East, a portion of Section 4, Township 27 South, Range 29 East, and a portion of Section 9, Township 27 South, Range 29 East all in Osceola County, Florida, described as follows:

Beginning at the Northwest corner of Section 4, Township 27 South, Range 29 East, also being the Southwest corner of Section 33, Township 26 South, Range 29 East, Osceola County, Florida, thence run N89°48'22"E along the North line Section 4 and the South line of Section 33, a distance of 2639.57 feet to the South 1/4 corner of Section 33; thence along the West line of the Southeast 1/4 of said Section 33, N00°04'17"E, a distance of 2615.49 feet to the Northwest corner of the Southeast 1/4 of said Section 33; thence departing said West line and along the North line of said Southeast 1/4, N89°52'18"E, a distance of 2133.53 feet, more or less, to the Ordinary High Water Line of Lake Tohopekaliga, said Ordinary High Water Line being established at elevation 54.00' and referenced to the North American Vertical Datum of 1988; thence departing said North line and along said Ordinary High Water Line the following eight (8) courses: S16°15'32"E, a distance of 76.34 feet; thence S06°51'27"E, a distance of 131.76; thence S15°32'06"E, a distance of 215.97 feet; thence S07°07'44"E, a distance of 218.83 feet; thence S53°54'25"E, a distance of 217.32 feet; thence S07°02'15"E, a distance of 156.40 feet; thence S14°36'13"E, a distance of 294.60 feet; thence S28°44'12"E a distance of 211.15 feet; thence leaving the Ordinary High Water Line run S89°51'49"W a distance of 1185.37 feet to the West line of Government Lot 3 in Section 33; thence along the West line of Government Lot 3 run S00°02'35"W, a distance of 1230.15 feet to the Southwest corner of Lot 3, Section 33; said point also being the Northeast corner of the West 1/2 of the East 1/2 of said Section 4; thence departing said West line of Government Lot 3 and along the East line of said West 1/2 of the East ½ of Section 4, run S00°13'07"E a distance of 5308.73 feet to the Southeast corner of the West 1/2 of the East 1/2 of said Section 4; thence departing said East line and along the South line of said West 1/2 of the East 1/2, N89°38'27"W a distance of 1331.98 feet to the South 1/4 corner of said Section 4; ; thence departing said South line and along the East line of the Northwest ¼ of Section 9, Township 27 South, Range 29East, Osceola County, Florida, S00°22'28"E a distance of 1307.96 feet to the Northerly Right-of-way Line of Southport Road; thence departing said East line and along said Northerly Right-of-way line, N89°13'47"W a distance of 250.05 feet to a point on the West line of the East 250.00 feet of the Northwest 1/4 of said Section 9; thence departing said Northerly Right-of-way and along said West line, N00°22'26"W a distance of 1,306.17 feet to the Southwest corner of the West line of the East 250.00 feet of the Southwest 1/4 of said Section 4; thence along said West line N00°04'42"W a distance of 314.18 feet; thence departing said West line, N41°47'01"W a distance of 1358.86 feet to the South line of the North 1/2 of the Southwest 1/4 of said Section 4; thence along said South line N89°45'38"W a distance of 1492.19 feet to the Southwest corner of the North 1/2 of the Southwest 1/4 of said Section 4; thence departing said South line and along the West line of said Section 4 the following two (2) courses:, N00°07'21"W a distance of 1317.91 feet to the West 1/4 corner of said Section 4; thence N00°06'19"E along the West line of the Northwest 1/4 of said Section 4 a distance of 2634.11 feet to the Point of Beginning.

Less and except:

Commence at the Northeast corner of the Northeast 1/4 of the Northwest 1/4 of Section 9, Township 27 South, Range 29 East, Osceola County, Florida; thence run North 00°04’42” West along the East line of the Southeast 1/4 of the Southwest 1/4 of Section 4, Township 27 South, Range 29 East, Osceola County, Florida, a distance of 392.25 feet, to the Point of Beginning; thence S89°41'12"E a distance of 50 feet; thence N41°47'01"W, a distance of 1254.82 feet to the South line of the North 1/2 of the Southwest 1/4 of Section 4, Township 27 South, Range 29 East; thence along the South line run S89°45'38"E, a distance of 884.84 feet to the East line of the Southwest 1/4 of Section 4; thence along the East line run S00°04'42"E, a distance of 932.26 feet to the Point of Beginning.

Containing 10.000 acres more or less.

Together with a 50-foot ingress and egress easement over the East 50.00 feet of the South 392.25 feet of the Southeast 1/4 of the Southwest 1/4 of Section 4, Township 27 South, Range 29 East, and the East 50.00 feet of the Northeast 1/4 of the Northwest 1/4 of Section 9, Township 27 South, Range 29 East, Osceola County, Florida.

Subject to: Rights of way, restrictions and reservations, if any.

The total lands within this description being 529.350 acres or 23,058,497.5 square feet, more or less.

SOUTH LAKE TOHO
COMMUNITY DEVELOPMENT DISTRICT

7C

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South Lake Toho Community Development District

Master Engineer's Report
Osceola County, Florida

GAI Project Number: R220369.09

January 8, 2026

Prepared by: GAI Consultants, Inc.
Orlando Office
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Orlando, Florida 32801

Prepared for: South Lake Toho Community Development District
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South Lake Toho Community Development District

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1.0 Introduction

1.1 Description of the South Lake Toho Community Development District

The South Lake Toho neighborhood (also referred to as the "Development" or "Community") comprises an approximately 529.350-acre master planned, residential community located in Osceola County, Florida, as shown on Exhibit A. The Master Developer ("Developer") is South Lake Toho Property LLC, based in Stamford, CT. The Development is zoned MXD with 1,384 residential units.

South Lake Toho Community Development District (herein called the "District" for "CDD") encompasses the entire 529.350 acres of the Development. The District will finance, construct, acquire, operate, and/or maintain certain portions of the public infrastructure to support the Community. The legal description of the District boundaries can be seen in Exhibit G. The District will finance, acquire, and/or construct infrastructure in phases as necessary. Currently, the Development has seven (7) phases, which will be supported by the capital infrastructure improvements identified herein (the "Master Project"). The District expects to finance all or a portion of the Master Project from the proceeds of the District's special assessment bonds. The construction of the South Lake Toho neighborhood will be in multiple phases. There are seven (7) construction packages planned for permitting. The phasing of those packages is expected to be sequential, with construction starting in early 2026. An inventory of the phasing has been presented in Table 1 with the proposed unit mix of the residential units for the Development.

1.2 Purpose of Report

The purpose of this report is to provide a description of the Master Project, which will serve the 529.350 acres of the Community; the capital improvements to be constructed, acquired, and/or financed by the District; and the apportionment of the costs of the capital improvements.

Table 1

Phasing Summary

Phase	Lot Type				Units
	SFR 34x103	SFR 50x120	SFR 60x120	Townhomes	
1	18	38	10	35	88
2	47	90	11	98	90
3	46	93	0	92	108
4	28	54	10	72	101
5	53	80	0	63	132
6	51	105	7	89	187
7	28	90	36	40	160
Total Units by Lot Type	271	550	74	489	1,384

2.0 District Boundary and Properties Served

2.1 District Boundary

South Lake Toho Site Plan, Exhibit B, identifies the location and boundary of the properties included within the District. The Master Plan for the District will provide for multiple-type residential land uses and is located in Osceola County, west of Lake Tohopekaliga and east of Pleasant Hill Road.

2.2 Description of Properties Served

The Development is located in Sections 4 and 9, Township 27S, Range 29E; and Sections 33 and 34, Township 26S, Range 29E, and all within the County. The existing property consists of open pasture land. The environmental areas associated with the Development have been reviewed and are to be part of an Open Space District or Preserved Wetlands. The terrain of the site is somewhat flat with depressional areas and elevations ranging from 55 to 71 NVGD.

3.0 Master Project Infrastructure

3.1 Summary of the Proposed Master Project Infrastructure

The Master Project will generally consist of the following project infrastructure and systems to serve the Development:

- On-Site Public Roadway Improvements
- On-Site Water Distribution and Sanitary Sewer Collection Systems
- Off-Site Water Distribution and Sanitary Sewer Collection Systems
- Off-Site Public Roadway Improvements (South Lake Toho Road and Finney Road)
- Master Stormwater Management System
- Landscaping
- Recreational Facilities
- Irrigation
- Hardscape
- Conservation Mitigation Areas
- Electrical Service System (Underground Differential Cost only)

This infrastructure serves as a system of improvements benefiting all lands within the District. To the extent that the boundary of the District is amended from time to time, the District will consider amendments or supplementals to this report at such time.

Table 2 shows the Master Project facilities, proposed ownership, and maintenance entities for each.

Table 2

Proposed Facilities

Facilities/Systems	Proposed Ownership and Maintenance Entity
Sanitary Sewer Collection (On-Site)	Toho Water Authority
Water Distribution (On-Site)	Toho Water Authority
Sanitary Sewer Collection (Off-Site)	Toho Water Authority
Water Distribution (Off-Site)	Toho Water Authority
Master Stormwater Management System	South Lake Toho CDD
Electrical Service System*	Duke/Kissimmee Utility Authority
Conservation Mitigation	South Lake Toho CDD
On-Site Master Public Roadway Improvements	Osceola County/South Lake Toho CDD
Off-Site Master Public Roadway Improvements	Osceola County
Landscaping/Irrigation Wells and Distribution/ Hardscape within Master Public Roads/ Recreational Facilities	South Lake Toho CDD/HOA

* Note the CDD will not fund any tangible personal property that will be owned by Duke

3.2 Master Stormwater Management System

The Master Stormwater Management System provides for the stormwater runoff treatment and will attenuate and provide for the runoff that will be carried out through the use of manmade retention and detention systems as collected in pipes, curbs, and surfaces to convey this runoff. These systems discharge to the ponds within the Development. The County and the South Florida Water Management District (SFWMD) regulate the design criteria for the District's stormwater management facilities. The Master Stormwater Management System will discharge to the ponds.

The Master Stormwater Management System will also adhere to other requirements of SFWMD and the County, which requires that all building finished floor elevations be constructed above the anticipated flood elevation for the 100-year, 24-hour storm event. The treatment of stormwater runoff will be provided in accordance with the design guidelines for retention/detention systems as mandated by the SFWMD and the County. Stormwater runoff will be collected by curbs and stormwater conveyance surfaces with drainage inlets, and an underground storm sewer pipe system conveyed to the retention/detention areas. The overall drainage system is shown on the Master Stormwater Plan attached as Exhibit C. The District may finance the cost of stormwater collection and treatment systems, as well as the construction and/or acquisition, and maintenance of said retention and detention areas. All of these improvements shall be owned and maintained by the District.

Table 3

Stormwater Master System

Ponds	Acreage (AC)
A	7.9
B	5.7
C	1.9
D	7.8
F	5.1
G	4.3
I	8.9
J	5.4
K	7.0
L	3.6
M	22.1
TOTAL	**79.7**

3.3 Master Public Roadway Systems On and Off-Site

The on-site roadway improvements associated with the Development may be funded by the District with proposed ownership and maintenance by Osceola County; however, some may be owned and maintained by the CDD. The roadway improvements consist of a divided main entrance and neighborhood roads consisting of two (2)-lane roads and a minimum of 24-foot pavement sections with curbs and sidewalks within a 50-ft right of way. The internal roadways will be public and may be funded by the District. The roadways will serve the various land uses within the Development. Construction of the roadway pavement will consist of an asphaltic concrete surface, sidewalks, signing and striping, landscaping, and landscaped hardscape features

The Master Project will provide for off-site roadway improvements which include improvements to Southport Road. These improvements consist of the addition of turn lanes, sidewalks, curbing, and unpaved shoulders. Utility extensions are also part of the improvements with water and sewer forcemain. Power poles within the section are to be relocated by others. These improvements on Southport Road will be turned over to the County.

The off-site master public roadway improvements will be designed and constructed in accordance with the applicable County and Florida Department of Transportation (FDOT) standards. Please refer to Exhibit B for the depiction of the roadway systems within and adjacent to the Development.

The on-site and off-site roadway improvements will include utilities that will run within the road right-of-way of the internal roads within the Development and along Southport Road, as described in 3.4. The utilities within these roadways (described in 3.4) and any landscaping/hardscaping related to these roadways (described in 3.5) will be developed as part of the improvements to the District. A stormwater drainage facility (as described in 3.2) may also be provided for these improvements within the Master Stormwater Management System. The District may finance these onsite and off-site roadways and convey such to the County, as applicable, upon completion.

3.4 Water Distribution, Sanitary Sewer Collection, and Reclaimed Water Distribution

The Master Project includes utilities within the right-of-way of the internal roads within the Development and off-site along Southport Road. Toho Water Authority will provide potable water, wastewater, and reclaimed water services for the District. The major trunk lines, collection systems, and transmission mains to serve the District may be constructed or acquired by the District. The overall water distribution systems, sanitary sewer collection lines, and reclaimed water systems are shown on the Master Utility Plan Sheets, Exhibits D, E, and F.

The potable water facilities will include both transmission and distribution mains along with necessary valving, fire hydrants, and water services to individual lots and development parcels. It is currently estimated that these watermains of various sizes may be funded by the District.

The wastewater facilities will include gravity collection sewer services, mains, and manholes. The seven (7) new lift stations will be located within the District and will service the Development. These new lift stations along with the proposed on-site forcemain will tie into a new forcemain located on South Lake Toho Road. It is currently estimated that these gravity collection systems and forcemains may be financed by the District.

The design of the wastewater collection system, reuse water system, and water distribution system for potable water and fire protection is in accordance with the criteria and guidelines of Toho Water Authority and the Florida Department of Environmental Protection (FDEP). Utility extensions within South Lake Toho Road will also be included as part of the infrastructure improvements for the Development. All onsite improvements are anticipated to be financed by the CDD and owned and maintained by the Toho Water Authority.

3.5 Landscaping, Irrigation, and Entry Features

Landscaping, irrigation and entry features may be financed by the District. The irrigation system will tie into the potable water system provided by Toho Water Authority. Landscaping for the roadways will consist of sod, and trees for the on-site roadway improvements within the Community. Monument signs, entrance retaining walls, shrubs, ground cover and trees split rail fence at the site entrances of the Master Project. These items may be funded, owned, and/or maintained by the CDD.

3.6 Electrical Service Systems (Underground)

Duke Energy and Kissimmee Utility Authority will provide underground electrical service to the Community. The service will include the primary and secondary systems to serve the various land uses. The differential cost of undergrounding electric utilities may be financed by the District.

3.7 Conservation Areas

The proposed development of the community will require mitigation of wetland communities for any impacts to the existing wetlands within the District and as part of the approvals for the Master Stormwater Management System. The permitting and approvals will require any mitigation to be secured and payment of the costs of the mitigation. The remaining conservation area with the Development will be owned and maintained by the District.

4.0 Opinion of Probable Construction Costs

Exhibit H presents a summary of the estimated costs for the Master Project infrastructure described in this report.

Costs in Exhibit H are derived from expected quantities of the infrastructure multiplied by unit costs typical of the industry in Central Florida. Additionally included within these costs are professional consulting fees associated with the Master Project including planning, land surveying, design and engineering, legal fees, permitting, soil and material testing related to such infrastructure. These services are necessary for the design, permitting, and construction contract management for the

Master Project infrastructure. The costs are exclusive of costs necessary to finance, operate, and/or maintain the Master Project infrastructure.

5.0 Permitting Status

The development is zoned MXD by the County and is in the Toho Water Authority utility service area. The construction plans are in the approval process with the County and FDEP. Permits have been submitted to SFWMD and USACOE. The Environmental Protection Agency (EPA) National Pollutant Discharge Elimination System (NPDES) will be submitted for the projects. The NPDES is the responsibility of the contractor to obtain,

The District Engineer will certify that all permits necessary to complete the Master Project have either been obtained or, in his expert opinion, will be obtained and there is no reason to believe that the necessary permits cannot be obtained for the entire Development.

The construction plans for Phases 1, 2, and 3 are in design with other phases to begin thereafter.

Site construction is expected to begin in 2026 for Phases 1 and continue sequentially. Home construction will begin upon turnover of the lots. Subsequent phases will follow with the completion of the site construction expected by Fall 2028.

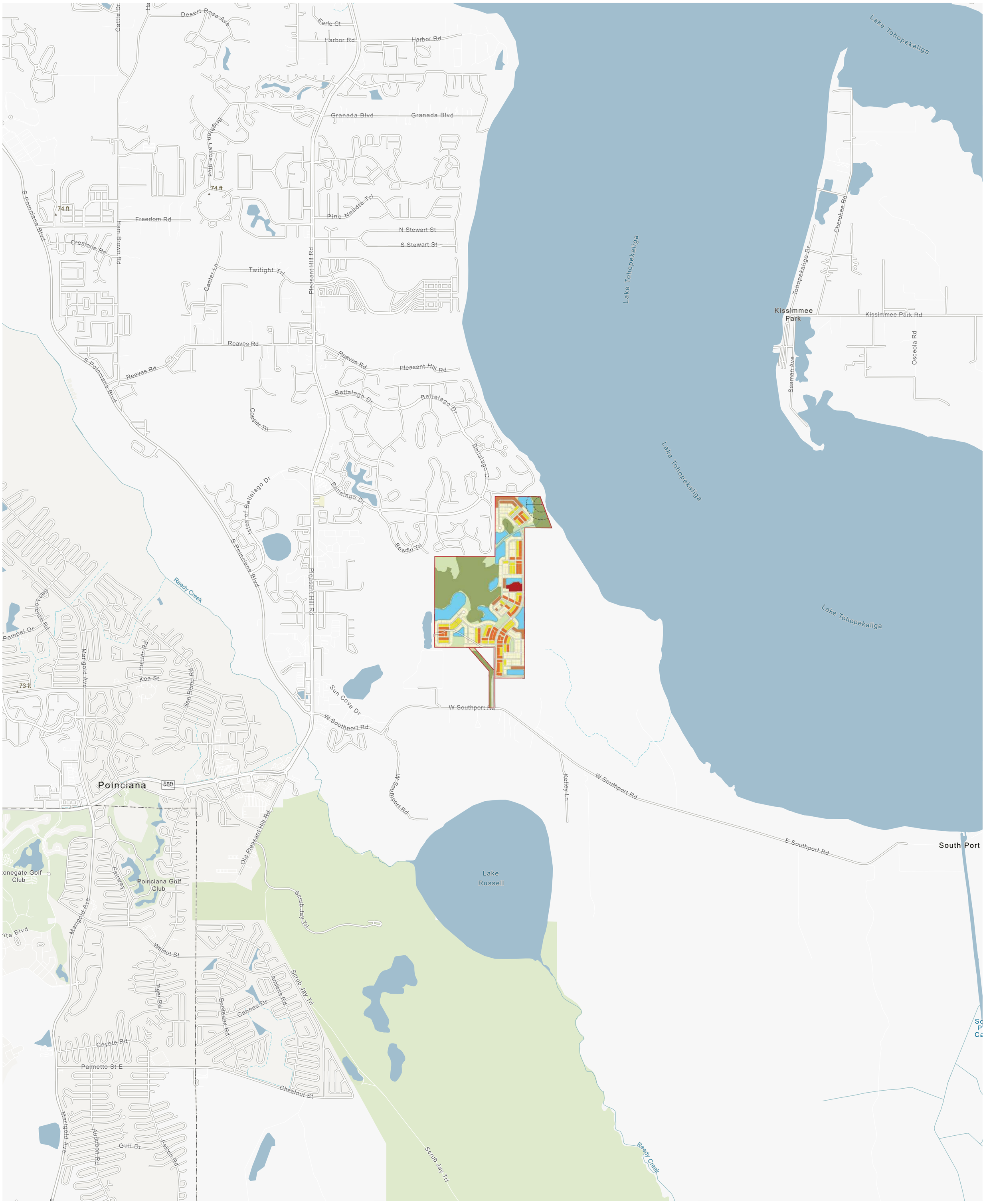
6.0 Engineer's Certification

It is our opinion that the costs of the Master Project improvements proposed to represent a system of improvements benefitting all developable property located within the District are fair and reasonable and that the District-funded improvements are assessable improvements within the meaning of Chapter 190, F.S. Such benefits will equal or be greater than the costs of such improvements. We have no reason to believe that the Master Project cannot be constructed at the cost described in this report. We expect all or a portion of the Master Project improvements to be constructed or acquired by the District with bond proceeds, as indicated within this report. We believe that the District will be well served by the improvements discussed in this report.

The Master Project will be owned by the District or other governmental units and such Master Project is intended to be available and will reasonably be available for use by the general public (either by being part of a system of improvements that is available to the general public or is otherwise available to the general public) including nonresidents of the District. All of the Master Project is or will be located on lands owned or to be owned by the District or another governmental entity or on perpetual public easements in favor of the District or other governmental entities. The Master Project, and any cost estimates set forth herein, do not include any earthwork, grading or other improvements on lots or property intended to be privately owned. Regarding any fill generated by construction of the Master Project, and that is not used as part of the Master Project, such fill will only be placed on-site at the expense of the Developer. If the District acquires portions of the Master Project, the District will pay the lesser of the cost of the components of the Master Project or the fair market value.

I hereby certify that the foregoing is a true and correct copy of the Engineer's Report for the South Lake Toho Community Development District.

Exhibit A
Location Map



gai consultants

COMMUNITY SOLUTIONS GROUP

Location Map

South Lake Toho Community Development District

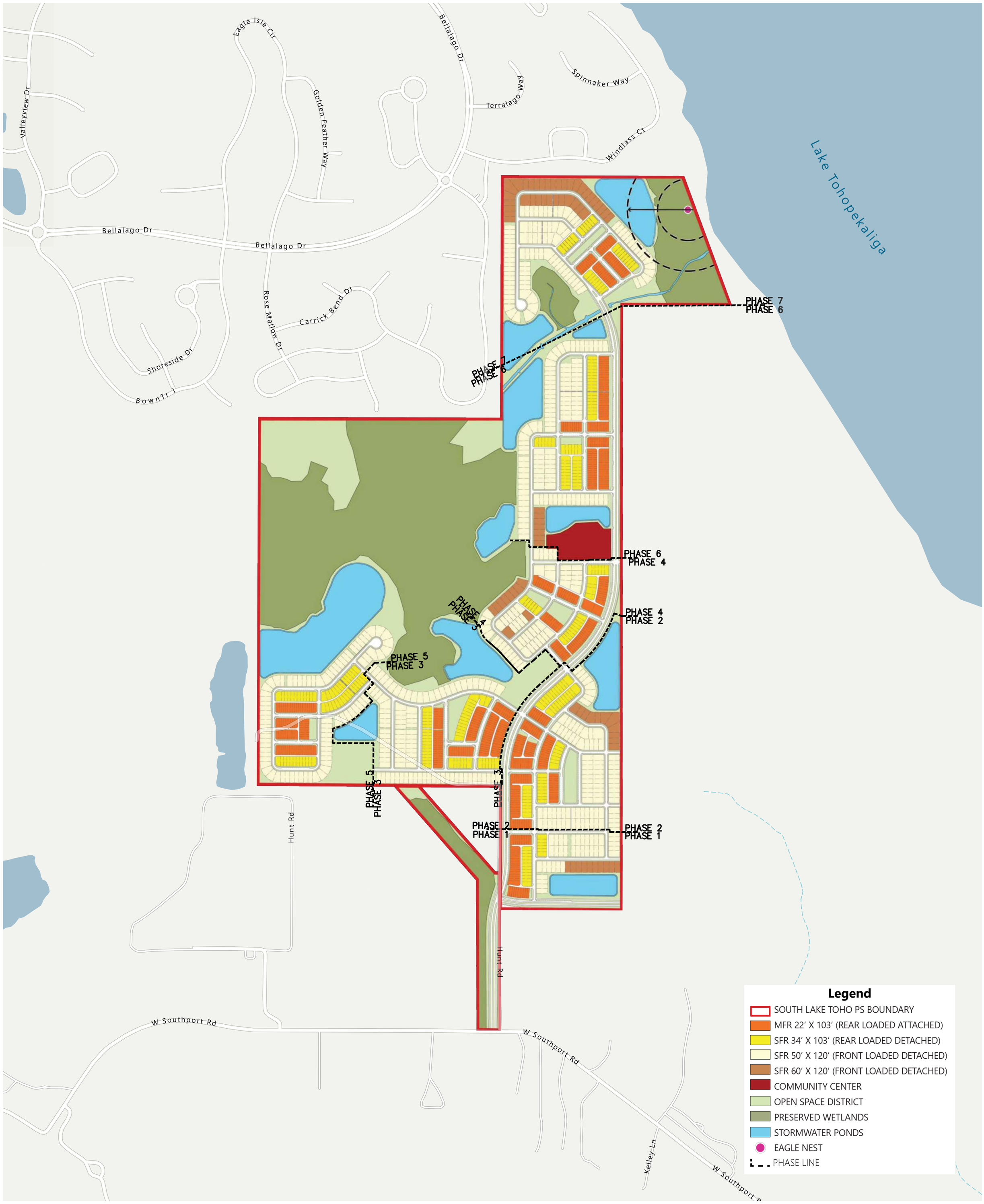
N

0 0.5 1 Miles

Date: 02.26.2025

A

EXHIBIT B
Overall Site Plan



gai consultants

COMMUNITY SOLUTIONS GROUP

Overall Site Plan

South Lake Toho Community Development District

N

0 660 1,320 Feet

0.25 Mile

Date: 02.26.2025

B

EXHIBIT C
Stormwater Masterplan



gai consultants

COMMUNITY SOLUTIONS GROUP

Stormwater Master Plan

South Lake Toho Community Development District

N

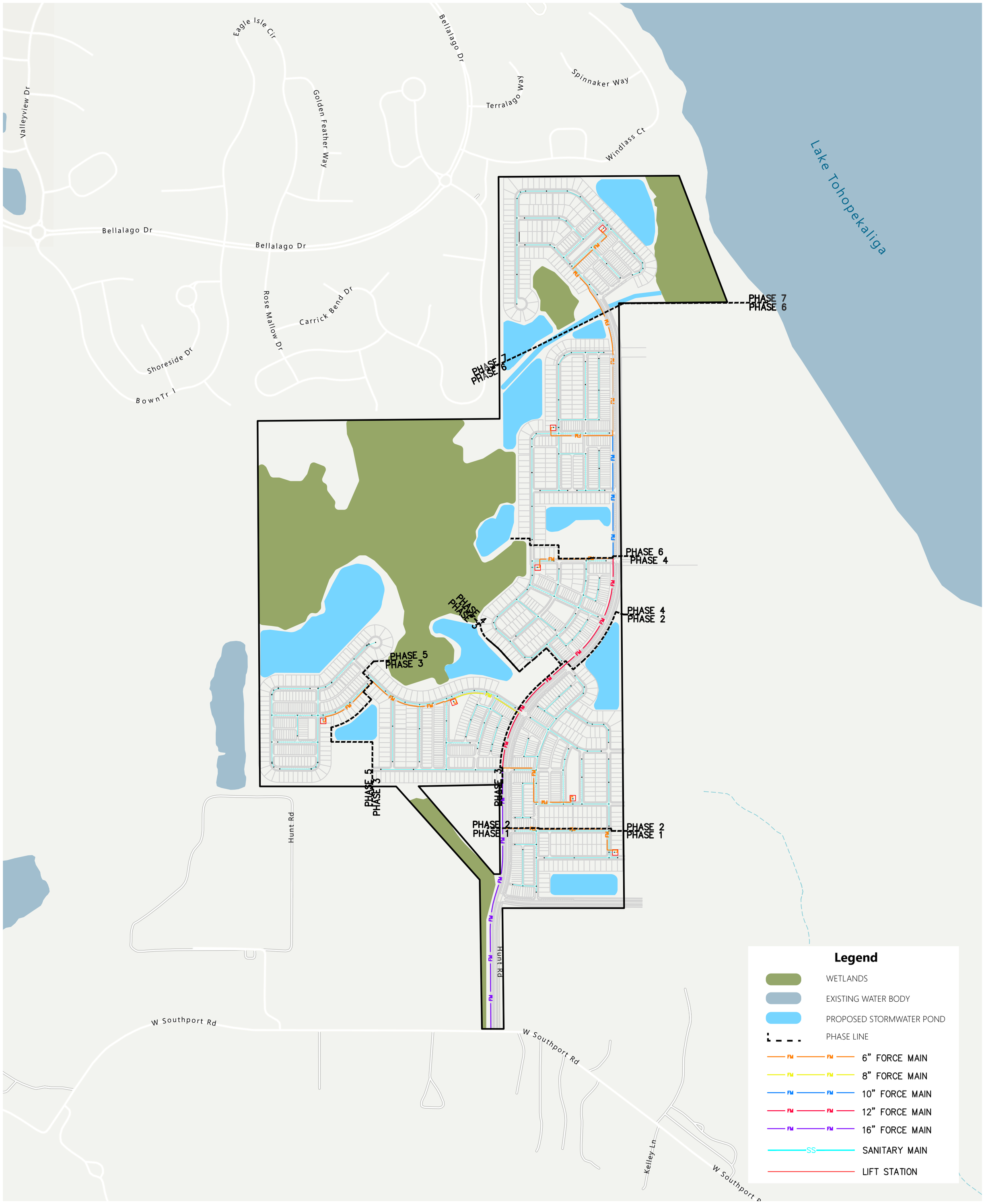
0 660 1,320 Feet

0.25 Mile

Date: 02.26.2025

C

EXHIBIT D
Wastewater Distribution Plan



gai consultants

COMMUNITY SOLUTIONS GROUP

Wastewater Distribution Plan

South Lake Toho Community Development District

N

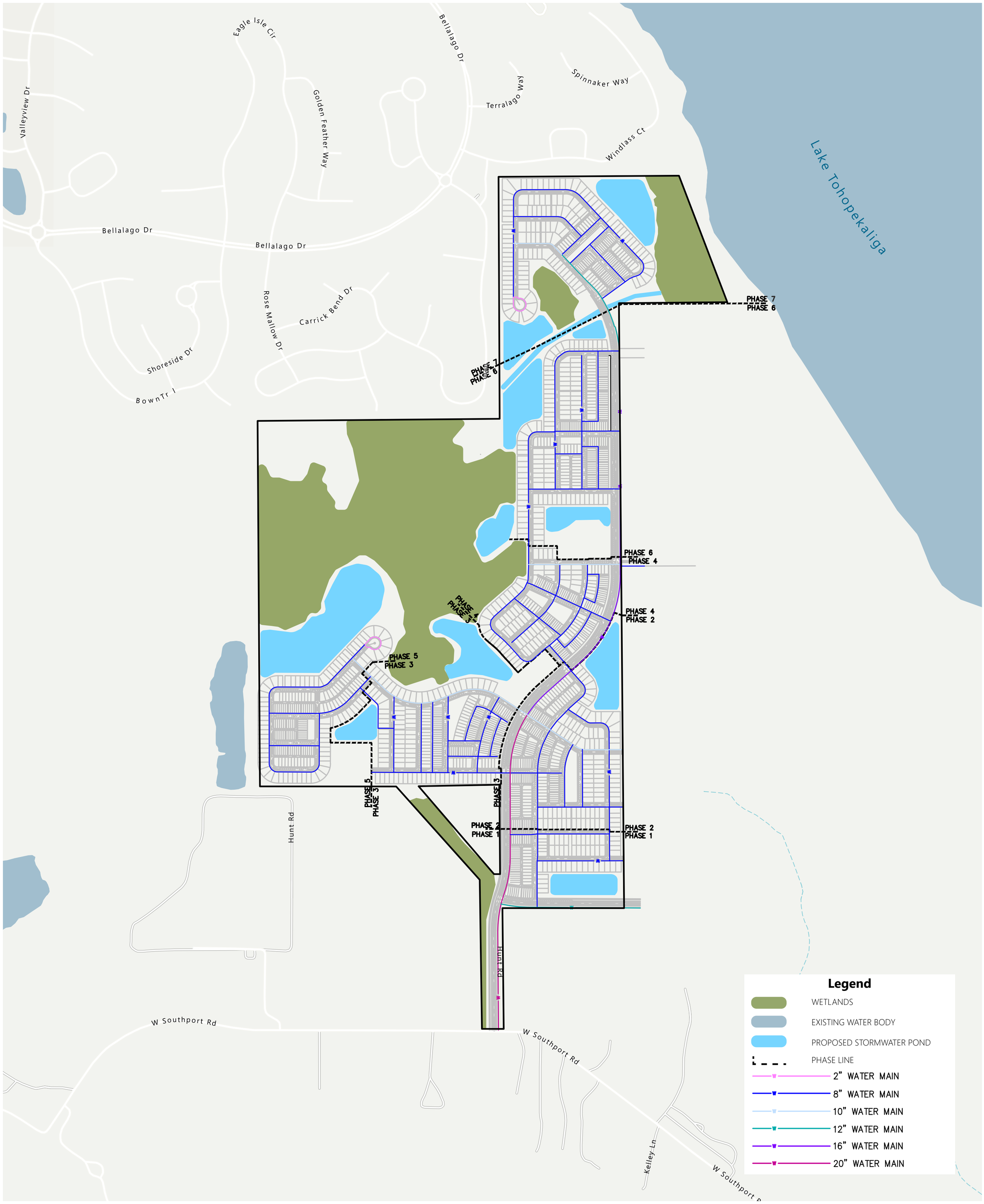
0 660 1,320 Feet

0.25 Mile

Date: 02.26.2025

D

EXHIBIT E
Water Distribution Plan



gai consultants

COMMUNITY SOLUTIONS GROUP

Water Distribution Plan

South Lake Toho Community Development District

N

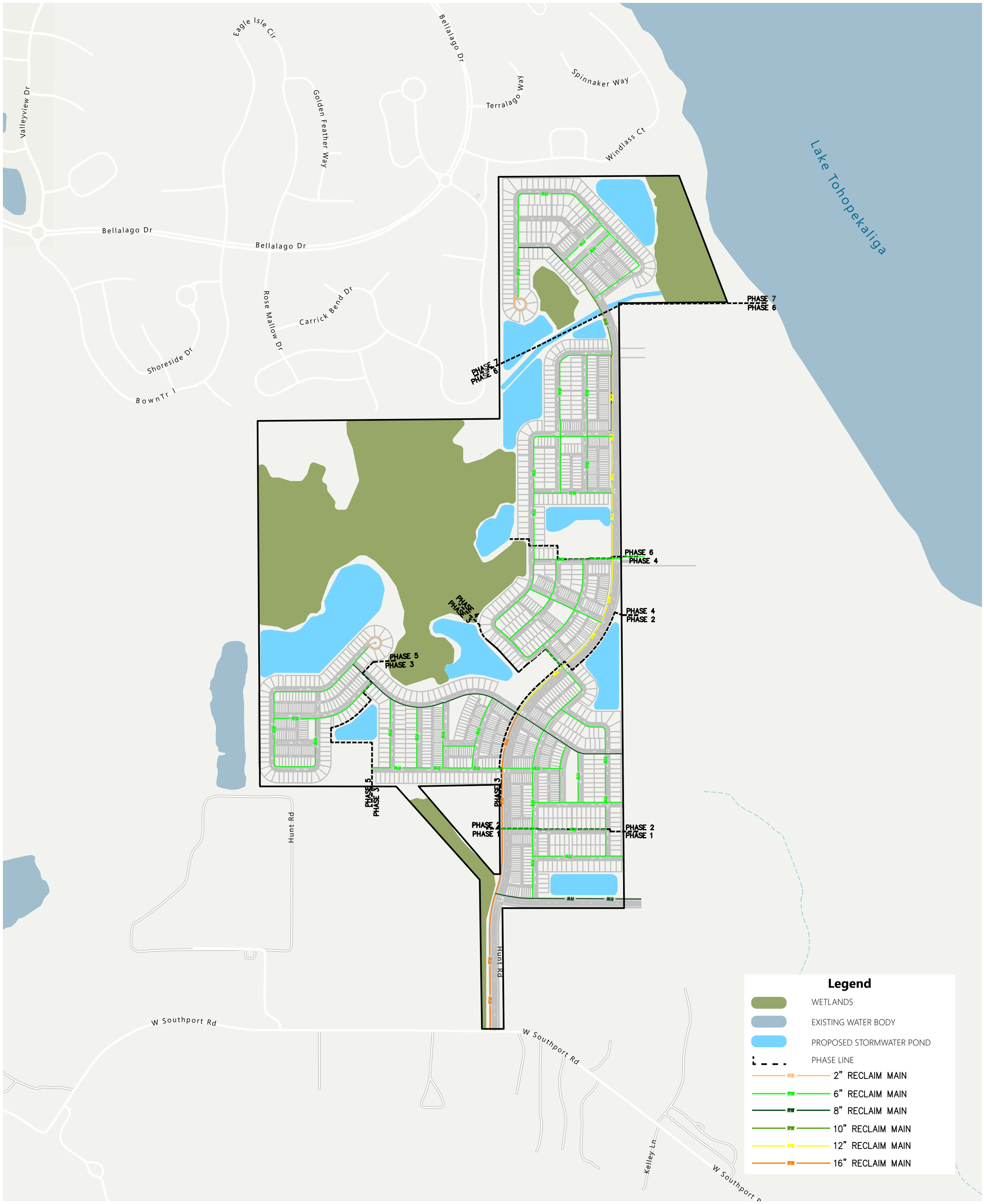
0 660 1,320 Feet

0.25 Mile

Date: 02.26.2025

E

EXHIBIT F
Reclaimed Distribution Plan



gai consultants

COMMUNITY SOLUTIONS GROUP

Reclaimed Distribution Plan

South Lake Toho Community Development District

N

0 660 1,320 Feet

0.25 Mile

Date: 02.26.2025

F

EXHIBIT G
Legal Description

A portion of the Southeast 1/4 of Section 33, Township 26 South, Range 29 East, a portion of Section 4, Township 27 South, Range 29 East, and a portion of Section 9, Township 27 South, Range 29 East all in Osceola County, Florida, described as follows:

Beginning at the Northwest corner of Section 4, Township 27 South, Range 29 East, also being the Southwest corner of Section 33, Township 26 South, Range 29 East, Osceola County, Florida, thence run N89°48'22"E along the North line Section 4 and the South line of Section 33, a distance of 2639.57 feet to the Southwest corner of the Southeast 1/4 of said Section 33; thence along the West line of said Southeast 1/4 of Section 33, N00°04'17"E, a distance of 2615.49 feet to the Northwest corner of said Southeast 1/4 of Section 33; thence departing said West line and along the North line of said Southeast 1/4, N89°52'18"E, a distance of 2133.53 feet, more or less, to the Ordinary High Water Line of Lake Tohopekaliga, said Ordinary High Water Line being established at elevation 54.00' and referenced to the North American Vertical Datum of 1988; thence departing said North line and along said Ordinary High Water Line the following eight (8) courses: S16°15'32"E, a distance of 76.34 feet; thence S06°51'27"E, a distance of 131.76; thence S15°32'06"E, a distance of 215.97 feet; thence S07°07'44"E, a distance of 218.83 feet; thence S53°54'25"E, a distance of 217.32 feet; thence S07°02'15"E, a distance of 156.40 feet; thence S14°36'13"E, a distance of 294.60 feet; thence S28°44'12"E a distance of 211.15 feet; thence leaving the Ordinary High Water Line run S89°51'49"W a distance of 1310.38 feet to the Northwest corner of Government Lot 3 in said Section 33; thence along the West line of said Government Lot 3 run S00°02'35"W, a distance of 1230.15 feet to the Southwest corner of Lot 3, Section 33; said point also being the Northeast corner of the West 1/2 of the East 1/2 of said Section 4; thence departing said West line of Government Lot 3 and along the East line of said West 1/2 of the East ½ of Section 4, run S00°13'07"E a distance of 5308.73 feet to the Southeast corner of the West 1/2 of the East 1/2 of said Section 4; thence departing said East line and along the South line of said West 1/2 of the East 1/2, N89°38'27"W a distance of 1331.98 feet to the South 1/4 corner of said Section 4, said point also being the Northeast corner of the Northwest 1/4 of section 9 Township 27 South, Range 29 East, Osceola County, Florida; thence departing said South line and along the East line of said Northwest ¼ of Section 9, S00°22'28"E a distance of 1307.96 feet to the Northerly Right-of-way Line of Southport Road; thence departing said East line and along said Northerly Right-of-way line, N89°13'47"W a distance of 250.05 feet to a point on the West line of the East 250.00 feet of the Northwest 1/4 of said Section 9; thence departing said Northerly Right-of-way and along said West line, N00°22'26"W a distance of 1,306.17 feet to the Southwest corner of the West line of the East 250.00 feet of the Southwest 1/4 of said Section 4; thence along said West line N00°04'42"W a distance of 314.18 feet; thence departing said West line, N41°47'01"W a distance of 1358.86 feet to the South line of the North 1/2 of the Southwest 1/4 of said Section 4; thence along said South line N89°45'38"W a distance of 1492.19 feet to the Southwest corner of the North 1/2 of the Southwest 1/4 of said Section 4; thence departing said South line and along the West line of said Section 4 the following two (2) courses:, N00°07'21"W a distance of 1317.91 feet to the West 1/4 corner of said Section 4; thence N00°06'19"E along the West line of the Northwest 1/4 of said Section 4 a distance of 2634.11 feet to the Point of Beginning

Less and except:

Commence at the Northeast corner of the Northeast 1/4 of the Northwest 1/4 of Section 9, Township 27 South, Range 29 East, Osceola County, Florida; thence run North 00°04'42" West along

the East line of the Southeast 1/4 of the Southwest 1/4 of Section 4, Township 27 South, Range 29 East, Osceola County, Florida, a distance of 392.25 feet, to the Point of Beginning; thence N89°41'12"W a distance of 50 feet; thence N41°47'01"W, a distance of 1254.82 feet to the South line of the North 1/2 of the Southwest 1/4 of Section 4, Township 27 South, Range 29 East; thence along the South line run S89°45'38"E, a distance of 884.84 feet to the East line of the Southwest 1/4 of Section 4; thence along the East line run S00°04'42"E, a distance of 932.26 feet to the Point of Beginning.

Containing 10.000 acres more or less.

Together with a 50-foot ingress and egress easement over the East 50.00 feet of the South 392.25 feet of the Southeast 1/4 of the Southwest 1/4 of Section 4, Township 27 South, Range 29 East, and the East 50.00 feet of the Northeast 1/4 of the Northwest 1/4 of Section 9, Township 27 South, Range 29 East, Osceola County, Florida.

Subject to: Rights of way, restrictions and reservations, if any.

The total lands within this description being 529.350 acres or 23,058,497.5 square feet, more or less.

EXHIBIT H
Opinion of Probable Construction Costs

64875743v2/208788.010100

South Lake Toho CDD
Engineer's Opinion of Probable Construction Costs (8)

Proposed District Facilities and Services	Total	Offsite	Framework Road	Phase 1	Phase 2	Phase 3	Phase 4	Phase 5	Phase 6	Phase 7
1. Master Utilities System (Onsite & Offsite) (7)										
a. Sanitary Sewer System	$ 10,276,142	$ -	$ 645,656	$ 1,066,731	$ 1,103,997	$ 1,614,416	$ 1,504,112	$ 1,295,264	$ 1,556,297	$ 1,489,670
b. Water Distribution System	$ 6,016,257	$ -	$ 1,294,230	$ 347,632	$ 715,078	$ 954,752	$ 704,910	$ 555,330	$ 783,861	$ 660,465
c. Reuse Water System	$ 4,072,133	$ -	$ 891,638	$ 260,207	$ 592,782	$ 538,630	$ 441,654	$ 390,045	$ 508,300	$ 448,878
2. Master Stormwater Management System (2,3,7)										
a. Pond and Roadway Earthwork	$ 10,693,497	$ 1,008,100	$ 1,157,630	$ 1,013,492	$ 1,014,731	$ 1,209,527	$ 598,942	$ 2,012,355	$ 1,419,897	$ 1,258,822
b. On and Offsite Storm Conveyance System	$ 12,101,791	$ 767,860	$ 1,989,573	$ 792,031	$ 1,884,043	$ 1,468,201	$ 1,276,966	$ 1,148,449	$ 1,359,728	$ 1,414,942
3. Electrical Service Systems (Underground) (6,7)	$ 7,593,200	$ 600,000	$ 350,000	$ 484,800	$ 1,180,800	$ 1,108,800	$ 787,200	$ 940,800	$ 1,209,600	$ 931,200
4. General Conditions (mob, layout, geotech, MOT, etc.) (7)	$ 3,420,649	$ 688,500	$ 626,470	$ 292,064	$ 296,000	$ 283,584	$ 304,317	$ 298,053	$ 314,216	$ 317,447
5. Onsite Roadway Improvements (4,7)	$ 19,437,175	$ -	$ 5,214,015	$ 1,034,100	$ 2,660,548	$ 2,232,990	$ 2,137,092	$ 1,674,835	$ 2,302,418	$ 2,181,178
6. Offsite Roadway Improvements (4,7)	$ 2,860,083	$ 2,860,083	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7. Conservation/Mitigation (7)	$ 600,000	$ -	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000
8. Landscaping, Hardscaping, Irrigation and Recreational Facilities (5,7)	$ 2,439,650	$ 268,450	$ 669,650	$ 112,100	$ 274,350	$ 238,950	$ 224,200	$ 171,100	$ 230,100	$ 250,750
9. Professional Consulting Fees (7)	$ 3,858,940	$ 902,000	$ 1,090,000	$ 190,940	$ 280,160	$ 288,900	$ 221,660	$ 255,490	$ 343,020	$ 286,770
10. Contingency (20%) (7)	**$ 16,673,903**	**$ 1,418,999**	**$ 2,800,772**	**$ 1,133,819**	**$ 2,015,497**	**$ 2,002,750**	**$ 1,655,210**	**$ 1,763,344**	**$ 2,020,487**	**$ 1,863,024**
Total	**$ 100,043,419**	**$ 8,513,991**	**$ 16,804,634**	**$ 6,802,915**	**$ 12,092,985**	**$ 12,016,499**	**$ 9,931,261**	**$ 10,580,064**	**$ 12,122,924**	**$ 11,178,144**
Construction Start										
Construction Completion										
Proposed # of Lots	1,384	0	0	101	246	231	164	196	252	194

Notes:

(1) Infrastructure consist of public Roadway Improvements, Stormwater management facilities, master sanitary sewer lift station and utilities, water utilities, entry feature, landscaping and signage, wetland mitigation, and publi neighborhood parks, all of which will be located on land owned by or subject to a permanent easement in favor of the District or another governmental agency.

(2) Excludes grading of each lot in conjunction with lot development and home construction which will be provided by home builders.

(3) Includes stormwater pond excavation. Does not include the cost of transportation of fill or use on private lots.

(4) Includes subgrade, base, asphalt paving, curbing, traffic control, street signage, striping and civil/site engineering.

(5) Includes Entry Features, signage, hardscape and buffer fencing.

(6) District will enter into a Lighting Agreement with OUC for the street light poles and lighting service. Cost shown only include the incremental cost of undergrounding and do not include the costs of street lights

(7) The costs associated with the infrastructure are a master cost and are effectively shared by the entire project (All Phases).

(8) Estimates are based on 2025 costs.

Please note the the estimated individual element totals may vary and are only to establish a Total Estimated Costs of Improvements. The costs estimated herein do not include anticipated carrying costs, interest reserves, or other anticipated District expenditures that may be incurred.

SOUTH LAKE TOHO
COMMUNITY DEVELOPMENT DISTRICT

7D

SOUTH LAKE TOHO
COMMUNITY DEVELOPMENT DISTRICT

Master Special Assessment
Methodology Report

November 6, 2025

Provided by:

Wrathell, Hunt and Associates, LLC
2300 Glades Road, Suite 410W
Boca Raton, FL 33431
Phone: 561-571-0010
Fax: 561-571-0013
Website: www.whhassociates.com

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1.0 Introduction

1.1 Purpose

This Master Special Assessment Methodology Report (the "Report") was developed to provide a financing plan and a special assessment methodology for the South Lake Toho Community Development District (the “District”), located in Osceola County, Florida, as related to funding the costs of public infrastructure improvements (the “Capital Improvement Plan”) contemplated to be provided by the District.

1.2 Scope of the Report

This Report presents the projections for financing the District's Capital Improvement Plan (the “CIP”) described in the Report of District Engineer developed by GAI Consultants, Inc. (the “District Engineer”) dated November 6, 2025 (the “Engineer's Report”), as well as describes the method for the allocation of special benefits and the apportionment of special assessment debt resulting from the provision and funding of the CIP.

1.3 Special Benefits and General Benefits

Improvements undertaken and funded by the District as part of the CIP create special and peculiar benefits, different in kind and degree than general benefits, for properties within its borders as well as general benefits to the public at large. However, as discussed within this Report, these general benefits are incidental in nature and are readily distinguishable from the special and peculiar benefits which accrue to property within the District. The District’s CIP enables properties within its boundaries to be developed.

There is no doubt that the general public and property owners of property outside the District will benefit from the provision of the CIP. However, these benefits are only incidental since the CIP is designed solely to provide special benefits peculiar to property within the District. Properties outside the District are not directly served by the CIP and do not depend upon the CIP to obtain or to maintain their development entitlements. This fact alone clearly distinguishes the special benefits which District properties receive compared to those lying outside of the District's boundaries.

The CIP will provide public infrastructure improvements which are all necessary in order to make the lands within the District developable and saleable. Even though the exact value of the benefits provided

by the CIP is hard to estimate at this point, it is nevertheless greater than the costs associated with providing the same.

1.4 Organization of the Report

Section Two describes the development program as proposed by the Developer, as defined below.

Section Three provides a summary of the CIP as determined by the District Engineer.

Section Four discusses the financing program for the District.

Section Five introduces the special assessment methodology for the District.

2.0 Development Program

2.1 Overview

The District will serve the South Lake Toho development, a master planned residential development located in Osceola County, Florida. The land within the District consists of approximately 529.35 +/- acres and is generally located in Sections 4 and 9, Township 27S, Range 29E; and Sections 33 and 34,Township 26S, Range 29E, and all within the County.

2.2 The Development Program

The development of South Lake Toho is anticipated to be conducted by South Lake Toho Property, LLC (the "Developer"). Based upon the information provided by the Developer and the District Engineer, the current development plan envisions a total of 489 Townhomes units, 271 Single-family 34’ units, 550 Single-family 50’ units and 74 Single-family 60’ units, for a total of 1,384 residential units, although land use types and unit numbers may change throughout the development period and a supplemental or amended methodology would be adopted to adjust and address such changes in unit types and numbers. Table 1 in the *Appendix* illustrates the development plan for South Lake Toho. The development of South Lake Toho is anticipated to be conducted in one or more phases over a multi-year period.

3.0 The Capital Improvement Plan

3.1 Overview

The public infrastructure costs to be funded by the District are described by the District Engineer in the Engineer's Report. Only public infrastructure that may qualify for bond financing by the District under Chapter 190, Florida Statutes, and under the Internal Revenue Code of 1986, as amended, was included in these estimates.

3.2 Capital Improvement Plan

The CIP needed to serve the Development is projected to consist of both master and neighborhood improvements which will serve all of the lands in the District. The CIP will consist of On-Site Public Roadway Improvements, On-Site Water Distribution and Sanitary Sewer Collection Systems, Off-Site Water Distribution and Sanitary Sewer Collection Systems, Off-Site Public Roadway Improvements (South Lake Toho Road and Finney Road), Master Stormwater Management System, Landscaping, Irrigation, Hardscape, Conservation Mitigation Areas, Electrical Service System (Underground Differential Cost only), along with professional fees and contingency. At the time of this writing, the total cost of the CIP is estimated to total approximately $100,043,419.

The infrastructure improvements that are included in the CIP will serve and provide benefit to all land uses in the District and will constitute an interrelated system of improvements, which means all of the improvements will serve the entire District and improvements will be interrelated such that they will reinforce one another.

Table 2 in the *Appendix* illustrates the specific components of the CIP.

4.0 Financing Program

4.1 Overview

As noted above, the District is embarking on a program of capital improvements which will facilitate the development of lands within the District. Generally, construction of public improvements is either funded by the Developer and then acquired by the District or funded directly by the District. As of the time of the writing of this Report, the District will most likely construct improvements, although the District maintains the complete flexibility to either acquire the public infrastructure from the Developer or construct it, or even partly acquire it and partly construct it.

Even though the actual financing plan may change to include multiple series of bonds, it is likely that in order to fully fund costs of the CIP as described in *Section 3.2* in one financing transaction, the District would have to issue approximately $137,515,000 in par amount of special assessment bonds (the "Bonds").

Please note that the purpose of this Report is to allocate the benefit of the CIP to the various land uses in the District and based on such benefit allocation to apportion the maximum debt necessary to fund the CIP. The discussion of the structure and size of the indebtedness is based on various estimates and is subject to change.

4.2 Types of Bonds Proposed

The proposed financing plan for the District provides for the issuance of the Bonds in the approximate principal amount of $137,515,000 to finance approximately $100,043,419 in CIP costs. The Bonds as projected under this financing plan would be structured to be amortized in 30 annual installments following a 24-month capitalized interest period. Interest payments on the Bonds would be made every May 1 and November 1, and principal payments on the Bonds would be made either on May 1 or on November 1.

In order to finance the improvement and other costs, the District would need to borrow more funds and incur indebtedness in the total amount of approximately $137,515,000. The difference is composed of funding a debt service reserve, capitalized interest, underwriter's discount and costs of issuance for each series of Bonds. Preliminary sources and uses of funding for the Bonds are presented in Table 3 in the *Appendix*.

Please note that the structure of the Bonds as presented in this Report is preliminary and may change due to changes in the development program, market conditions, timing of infrastructure installation as well as for other reasons. The District maintains complete flexibility as to the structure of the Bonds and reserves the right to modify it as necessary.

5.0 Assessment Methodology

5.1 Overview

The issuance of the Bonds provides the District with funds necessary to construct/acquire the infrastructure improvements which are part of the CIP outlined in *Section 3.2* and described in more detail by the District Engineer in the Engineer's Report. These improvements lead to special and general benefits, with special benefits accruing to the assessable properties within the boundaries of the District and general benefits accruing to areas outside the District but being only incidental in nature. The debt incurred in financing the public infrastructure will be secured by assessing properties that derive special and peculiar benefits from the CIP. All properties that receive special benefits from the CIP will be assessed for their fair share of the debt issued in order to finance all or a portion of the CIP.

5.2 Benefit Allocation

The most current development plan envisions the development of 489 Townhomes units, 271 Single-family 34' units, 550 Single-family 50' units and 74 Single-family 60' units, for a total of 1,384 residential units, although unit numbers and land use types may change throughout the development period and a supplemental or amended methodology would be adopted to adjust and address such changes in unit types and numbers.

The infrastructure improvements that are included in the CIP will serve and provide benefit to all land uses in the District and will constitute an interrelated system of improvements, which means all of improvements will serve the entire District and improvements will be interrelated such that they will reinforce one another.

By allowing for the land in the District to be developable, both the improvements that are included in the CIP and their combined benefit will be greater than the sum of their individual benefits. All of the land uses within the District will benefit from each infrastructure improvement category, as the improvements provide basic

infrastructure to all land within the District and benefit all land within the District as an integrated system of improvements.

As stated previously, the public infrastructure improvements included in the CIP have a logical connection to the special and peculiar benefits received by the land within the District, as without such improvements, the development of the properties within the District would not be possible. Based upon the connection between the improvements and the special and peculiar benefits to the land within the District, the District can assign or allocate a portion of the District's debt through the imposition of non-ad valorem assessments, to the land receiving such special and peculiar benefits. Even though these special and peculiar benefits are real and ascertainable, the precise amount of the benefit cannot yet be calculated with mathematical certainty. However, such benefit is more valuable than the cost of, or the actual non-ad valorem assessment amount levied on that parcel.

The benefit associated with the CIP of the District is proposed to be allocated to the different unit types within the District in proportion to the density of development as measured by a standard unit called an Equivalent Residential Unit ("ERU"). Table 4 in the *Appendix* illustrates the ERU weights that are proposed to be assigned to the unit types contemplated to be developed within the District based on the relative density of development, the total ERU counts for each unit type, and the share of the benefit received by each unit type.

The rationale behind different ERU weights is supported by the fact that generally and on average, smaller and less intensely economically utilized land uses will, on a per unit/square foot basis, use and benefit from the public infrastructure improvements included in the CIP less than larger units and more intensely economically utilized land uses. For instance, generally and on average smaller units and less intensely economically utilized land uses will, on a per unit/square foot basis, produce fewer vehicular trips, less stormwater runoff, and need less water/sewer capacity than larger units and more intensely economically utilized land uses. As the exact amount of the benefit and appreciation is not possible to be calculated at this time, the use of ERU measures serves as a reasonable approximation of the relative amount of benefit received from the CIP.

Table 5 in the *Appendix* presents the apportionment of the assessment associated with funding the District's CIP (the "Assessment") in accordance with the ERU benefit allocation method

presented in Table 4. Table 5 also presents the annual levels of the projected annual debt service assessments per unit.

5.3 Assigning Debt

As the land in the District has not yet been platted or received site plan approval (for purposes of this methodology, referred to as "Development Approval") and the precise location of the various product types by lot or parcel is unknown, the Assessment will initially be levied on all of the land in the District on an equal pro-rata gross acre basis, and thus the total bonded debt in the amount of $137,515,000 will be preliminarily levied on approximately 529.35 +/- gross acres in the boundaries of the District, at a rate of $259,780.86 per acre.

As the land receives Development Approval, the Assessment will be allocated to each parcel on a first received Development Approval first assigned basis based on the planned use for that parcel as reflected in Table 5 in the *Appendix*. Such allocation of Assessments to parcels which received Development Approval will reduce the amount of Assessment levied on gross acres which did not receive Development Approval within the District.

Further, to the extent that any land which did not receive Development Approval (the "Transferred Property") is sold to a third party not affiliated with the Developer, the Assessment assigned to such parcel will be assigned to such Transferred Property at the time of the sale based on the maximum total number of ERUs (as herein defined) assigned by the Developer to that Transferred Property, subject to review by the Wrathell, Hunt & Associates, LLC (the "Assessment Consultant"), to ensure that any such assignment is reasonable, and supported by current development rights and plans, and otherwise consistent with this Report. The owner of the Transferred Property will be responsible for the total Assessment applicable to the Transferred Property, regardless of the total number of ERUs that ultimately receive Development Approval. These total Assessments are fixed to the Transferred Property at the time of the sale. If the Transferred Property subsequently received a modification of its Development Approval, the total Assessment initially allocated to the Transferred Property will be re-allocated to the parcel/parcels which received a modification of its Development Approval pursuant to the methodology as described herein (i.e., equal assessment per acre until Development Approval).

5.4 Lienability Test: Special and Peculiar Benefit to the Property

As first discussed in *Section 1.3*, Special Benefits and General Benefits, improvements undertaken by the District create special and peculiar benefits to the assessable properties within the District. The District's improvements benefit assessable properties within the District and accrue to all such assessable properties on an ERU basis.

Improvements undertaken by the District can be shown to be creating special and peculiar benefits to the assessable property within the District. The special and peculiar benefits resulting from each improvement include, but are not limited to:

a. added use of the property;
b. added enjoyment of the property;
c. decreased insurance premiums;
d. increased marketability and value of the property.
e. increased future appreciation.

The improvements which are part of the CIP make the land in the District developable and saleable and when implemented jointly as parts of the CIP, provide special and peculiar benefits which are greater than the benefits of any single category of improvements. These special and peculiar benefits are real and ascertainable, but not yet capable of being calculated and assessed in terms of numerical value; however, such benefits are more valuable than either the cost of, or the actual assessment levied for, the improvement or debt allocated to the parcel of land.

5.5 Lienability Test: Reasonable and Fair Apportionment of the Duty to Pay

A reasonable estimate of the proportion of special and peculiar benefits received from the improvements is delineated in Table 4 (expressed as ERU factors) of the *Appendix*.

The apportionment of the assessments is fair and reasonable because it was conducted on the basis of consistent application of the methodology described in *Section 5.2* across all assessable property within the District according to reasonable estimates of the special and peculiar benefits derived from the CIP by different unit types.

5.6 True-Up Mechanism

The District's assessment program is predicated on the development of lots in a manner sufficient to include all of the planned ERUs as set forth in Table 1 in the Appendix ("Development Plan"). At such time as lands are to be platted (or re-platted) or site plans are to be approved (or re-approved), the plat or site plan (either, herein, "Proposed Plat") shall be presented to the District for a "true-up" review as follows:

a. If a Proposed Plat results in the same number of ERUs (and thus Bond Assessments) able to be imposed on the "Remaining Unplatted Lands" (i.e., those remaining unplatted lands after the Proposed Plat is recorded) as compared to what was originally contemplated under the Development Plan, then the District shall allocate the Bond Assessments to the product types being platted and the remaining property in accordance with this Report, and cause the Bond Assessments to be recorded in the District's Improvement Lien Book.

b. If a Proposed Plat results in a greater number of ERUs (and thus Bond Assessments) able to be imposed on the Remaining Unplatted Lands as compared to what was originally contemplated under the Development Plan, then the District may undertake a pro-rata reduction of Bond Assessments for all assessed properties within the District, may allocate additional ERUs/ densities for a future bond financing, or may otherwise address such net increase in ERUs as permitted by law.

c. If a Proposed Plat results in a lower number of ERUs (and thus Bond Assessments) able to be imposed on the Remaining Unplatted Lands as compared to what was originally contemplated under the Development Plan, then the District shall require the landowner(s) of the lands encompassed by the Proposed Plat to pay a "True-Up Payment" equal to the difference between: (i) the Bond Assessments originally contemplated to be imposed on the lands subject to the Proposed Plat, and (ii) the Bond Assessments able to be imposed on the lands subject to the Proposed Plat, after the Proposed Plat (plus applicable interest, collection costs, penalties, etc.).

With respect to the foregoing true-up analysis, the District's Assessment Consultant, in consultation with the District Engineer, District Counsel and the District's Bond Counsel, shall determine what amount of ERUs (and thus Bond Assessments) are able to be imposed on the Remaining Unplatted Lands, taking into account a

Proposed Plat, by reviewing: a) the original, overall development plan showing the number and type of units reasonably planned for the Development, b) the revised, overall development plan showing the number and type of units reasonably planned for the Development, c) proof of the amount of entitlements for the Remaining Unplatted Lands, d) evidence of allowable zoning conditions that would enable those entitlements to be placed in accordance with the revised development plan, and e) documentation that shows the feasibility of implementing the proposed development plan. Prior to any decision by the District not to impose a true-up payment, a supplemental methodology shall be produced demonstrating that there will be sufficient Bond Assessments to pay debt service on the applicable series of bonds and the District will conduct new proceedings under Chapters 170, 190 and 197, Florida Statutes upon the advice of District Counsel.

Any True-Up Payment shall become due and payable that tax year by the landowner of the lands subject to the Proposed Plat, shall be in addition to the regular Bond Assessment installment payable for such lands, and shall constitute part of the Bond Assessment liens imposed against the Proposed Plat property until paid. A True-Up Payment shall include accrued interest on the applicable bond series to the interest payment date that occurs at least 45 days after the True-Up Payment (or the second succeeding interest payment date if such True-Up Payment is made within forty-five (45) calendar days before an interest payment date (or such other time as set forth in the supplemental indentures for the applicable bond series)).

All Bond Assessments liens run with the land, and such Bond Assessment liens include any True-Up Payments. The District will not release any liens on property for which True-Up Payments are due, until provision for such payment has been satisfactorily made. Further, upon the District's review of the final plat for the developable acres, any unallocated Bond Assessments shall become due and payable and must be paid prior to the District's approval of that plat. This true-up process applies for both plats and/or re-plats.

Such review shall be limited solely to the function and the enforcement of the District's Bond Assessment liens and/or true-up agreements. Nothing herein shall in any way operate to or be construed as providing any other plat approval or disapproval powers to the District. For further detail on the true-up process, please refer to the True-Up Agreement and applicable assessment resolution(s).

5.7 Assessment Roll

The Assessment of $137,515,000 is proposed to be levied over the area described in Exhibit "A". Excluding any capitalized interest period, debt service assessments shall be paid in thirty (30) annual principal installments.

5.8 Additional Items Regarding Bond Assessment Imposition and Allocation

This Report is intended to establish the necessary benefit and fair and reasonable allocation findings for a master assessment lien, which may give rise to one or more individual assessment liens relating to individual bond issuances necessary to fund all or a portion of the project(s) referenced herein comprising the Capital Improvement Plan. All such liens shall be within the benefit limits established herein and using the allocation methodology described herein, and shall be described in one or more supplemental reports.

As noted herein, the Capital Improvement Plan functions as a system of improvements. Among other implications, this means that proceeds from any particular bond issuance can be used to fund improvements within any benefitted property or designated assessment area within the District, regardless of where the Bond Assessments are levied, provided that Bond Assessments are fairly and reasonably allocated across all benefitted properties.

As set forth in any supplemental report, and for any particular bond issuance, the Developer may opt to "buy down" the Bond Assessments on particular product types and/or lands using a contribution of cash, infrastructure or other consideration, and in order to reduce certain Bond Assessments. Note that any "true-up," as described herein, may require a payment to satisfy "true-up" obligations as well as additional contributions to maintain such reduced assessment levels. Any amounts contributed by the Developer to pay down Bond Assessment will not be eligible for "deferred costs," if any are provided for in connection with any particular bond issuance.

As noted herein, this report identifies the anticipated product types for the development, and associates particular ERU factors with each product type. If new product types are identified in the course of development, the District's Assessment Consultant – without a further hearing – may determine the ERU factor for the new product

type on a front footage basis, provided that such determination is made on a pro-rated basis and derived from the front footage of existing product types and their corresponding ERUs. For example, if a Single Family 50' unit has an ERU of 1.00, and a Single Family 60' unit has an ERU of 1.20, then a new Single Family 55' unit would have an ERU of 1.10.

6.0 Additional Stipulations

6.1 Overview

Wrathell, Hunt and Associates, LLC was retained by the District to prepare a methodology to fairly allocate the special assessments related to the District's CIP. Certain financing, development and engineering data was provided by members of District Staff and/or the Developer. The allocation Methodology described herein was based on information provided by those professionals. Wrathell, Hunt and Associates, LLC makes no representations regarding said information transactions beyond restatement of the factual information necessary for compilation of this report. For additional information on the Bond structure and related items, please refer to the Offering Statement associated with this transaction.

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

7.0 Appendix

Table 1

South Lake Toho

Community Development District

Development Plan

Unit Type	Phase 1	Phase 2	Phase 3	Phase 4	Phase 5	Phase 6	Phase 7	Total Number of Units
Townhomes	35	98	92	72	63	89	40	489
Single-family 34'	18	47	46	28	53	51	28	271
Single-family 50'	38	90	93	54	80	105	90	550
Single-family 60'	10	11	0	10	0	7	36	74
Total								**1,384**

Table 2

South Lake Toho

Community Development District

Improvement	Total CIP Costs
Master Utilities System (Onsite & Offsite)	
Sanitary Sewer System	$10,276,142
Water Distribution System	$6,016,257
Reuse Water System	$4,072,133
	$20,364,532
Master Stormwater Management System	
Pond and Roadway Earthwork	$10,693,497
On and Off Storm Conveyance System	$12,101,791
	$22,795,288
Electrical Service Systems (Underground)	$7,593,200
General Conditions	$3,420,649
Onsite Roadway Improvement	$19,437,175
Offsite Roadway Improvement	$2,860,083
Conservation/Mitigation	$600,000
Landscaping, Hardscaping & Irrigation	$2,439,650
Professional Consulting Fees	$3,858,940
Contingency (20%)	$16,673,903
	$56,883,600
Total	**$100,043,419**

Table 3

South Lake Toho

Community Development District

Preliminary Sources and Uses of Funds

Sources	
Bond Proceeds:	
Par Amount	$137,515,000.00
Total Sources	**$137,515,000.00**
Uses	
Project Fund Deposits:	
Project Fund	$100,043,419.00
Other Fund Deposits:	
Debt Service Reserve Fund	$12,215,104.50
Capitalized Interest Fund	$22,002,400.00
Delivery Date Expenses:	
Costs of Issuance	$3,250,300.00
Rounding	$3,776.50
Total Uses	**$137,515,000.00**

Table 4

South Lake Toho

Community Development District

Benefit Allocation

Unit Type	Units	Unit	Total ERU
Townhomes	489	0.60	293.40
Single-family 34'	271	0.68	184.28
Single-family 50'	550	1.00	550.00
Single-family 60'	74	1.20	88.80
Total	**1,384**		**1,116.48**

Table 5

South Lake Toho

Community Development District

Bond Assessment Apportionment

Unit Type	Total Number of Units	Total Cost Allocation*	Total Bond Assessment Apportionment	Bond Assessment Apportionment per Unit	Annual Bond Assessment Debt Service per Unit - paid in March**
Townhomes	489	$26,290,429.86	$36,137,594.05	$73,901.01	$6,983.44
Single-family 34'	271	$16,512,612.19	$22,697,463.64	$83,754.48	$7,914.57
Single-family 50'	550	$49,283,355.23	$67,742,592.79	$123,168.35	$11,639.07
Single-family 60'	74	$7,957,021.72	$10,937,349.53	$147,802.02	$13,966.89
Total	**1,384**	**$100,043,419.00**	**$137,515,000.00**		

* Please note that cost allocations to units herein are based on the ERU benefit allocation illustrated in Table 4

** Includes costs of collection estimated at 2% (subject to change) and an allowance for early payment discount estimated at 4% (subject to change)

Exhibit “A”

Bond Assessments in the amount of $137,515,000 are proposed to be levied over the area as described below:

A portion of the Southeast 1/4 of Section 33, Township 26 South, Range 29 East, a portion of Section 4, Township 27 South, Range 29 East, and a portion of Section 9, Township 27 South, Range 29 East all in Osceola County, Florida, described as follows:

Beginning at the Northwest corner of Section 4, Township 27 South, Range 29 East, also being the Southwest corner of Section 33, Township 26 South, Range 29 East, Osceola County, Florida, thence run N89°48'22"E along the North line Section 4 and the South line of Section 33, a distance of 2639.57 feet to the Southwest corner of the Southeast 1/4 of said Section 33; thence along the West line of said Southeast 1/4 of Section 33, N00°04'17"E, a distance of 2615.49 feet to the Northwest corner of said Southeast 1/4 of Section 33; thence departing said West line and along the North line of said Southeast 1/4, N89°52'18"E, a distance of 2133.53 feet, more or less, to the Ordinary High Water Line of Lake Tohopekaliga, said Ordinary High Water Line being established at elevation 54.00' and referenced to the North American Vertical Datum of 1988; thence departing said North line and along said Ordinary High Water Line the following eight (8) courses: S16°15'32"E, a distance of 76.34 feet; thence S06°51'27"E, a distance of 131.76; thence S15°32'06"E, a distance of 215.97 feet; thence S07°07'44"E, a distance of 218.83 feet; thence S53°54'25"E, a distance of 217.32 feet; thence S07°02'15"E, a distance of 156.40 feet; thence S14°36'13"E, a distance of 294.60 feet; thence S28°44'12"E a distance of 211.15 feet; thence leaving the Ordinary High Water Line run S89°51'49"W a distance of 1310.38 feet to the Northwest corner of Government Lot 3 in said Section 33; thence along the West line of said Government Lot 3 run S00°02'35"W, a distance of 1230.15 feet to the Southwest corner of Lot 3, Section 33; said point also being the Northeast corner of the West 1/2 of the East 1/2 of said Section 4; thence departing said West line of Government Lot 3 and along the East line of said West 1/2 of the East ½ of Section 4, run S00°13'07"E a distance of 5308.73 feet to the Southeast corner of the West 1/2 of the East 1/2 of said Section 4; thence departing said East line and along the South line of said West 1/2 of the East 1/2, N89°38'27"W a distance of 1331.98 feet to the South 1/4 corner of said Section 4, said point also being the Northeast corner of the Northwest 1/4 of section 9 Township 27 South, Range 29 East, Osceola County, Florida; thence departing said South line and along the East line of said Northwest ¼ of Section 9, S00°22'28"E a distance of 1307.96 feet to the Northerly Right-of-way Line of Southport Road; thence departing said East line and along said Northerly Right-of-way line, N89°13'47"W a distance of 250.05 feet to a point on the West line of the East 250.00 feet of the Northwest 1/4 of said Section 9; thence departing said Northerly Right-of-way and along said West line, N00°22'26"W a distance of 1,306.17 feet to the Southwest corner of the West line of the East 250.00 feet of the Southwest 1/4 of said Section 4; thence along said West line N00°04'42"W a distance of 314.18 feet; thence departing said West line, N41°47'01"W a distance of 1358.86 feet to the South line of the North 1/2 of the Southwest 1/4 of said Section 4; thence along said South line N89°45'38"W a distance of 1492.19 feet to the Southwest corner of the North 1/2 of the Southwest 1/4 of said Section 4; thence departing said South line and along the West line of said Section 4 the following two (2) courses:, N00°07'21"W a distance of 1317.91 feet to the West 1/4 corner of said Section 4; thence N00°06'19"E along the West line of the Northwest 1/4 of said Section 4 a distance of 2634.11 feet to the Point of Beginning

Less and except:

Commence at the Northeast corner of the Northeast 1/4 of the Northwest 1/4 of Section 9, Township 27 South, Range 29 East, Osceola County, Florida; thence run North 00°04'42" West along

the East line of the Southeast 1/4 of the Southwest 1/4 of Section 4, Township 27 South, Range 29 East, Osceola County, Florida, a distance of 392.25 feet, to the Point of Beginning; thence N89°41'12"W a distance of 50 feet; thence N41°47'01"W, a distance of 1254.82 feet to the South line of the North 1/2 of the Southwest 1/4 of Section 4, Township 27 South, Range 29 East; thence along the South line run S89°45'38"E, a distance of 884.84 feet to the East line of the Southwest 1/4 of Section 4; thence along the East line run S00°04'42"E, a distance of 932.26 feet to the Point of Beginning.

Containing 10.000 acres more or less.

Together with a 50-foot ingress and egress easement over the East 50.00 feet of the South 392.25 feet of the Southeast 1/4 of the Southwest 1/4 of Section 4, Township 27 South, Range 29 East, and the East 50.00 feet of the Northeast 1/4 of the Northwest 1/4 of Section 9, Township 27 South, Range 29 East, Osceola County, Florida.

Subject to: Rights of way, restrictions and reservations, if any.

The total lands within this description being 529.350 acres or 23,058,497.5 square feet, more or less.

SOUTH LAKE TOHO
COMMUNITY DEVELOPMENT DISTRICT

7E

RESOLUTION 2026-35

A RESOLUTION OF BOARD OF SUPERVISORS OF THE SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING DISTRICT PROJECTS FOR CONSTRUCTION AND/OR ACQUISITION OF INFRASTRUCTURE IMPROVEMENTS; EQUALIZING, APPROVING, CONFIRMING, AND LEVYING SPECIAL ASSESSMENTS ON PROPERTY SPECIALLY BENEFITED BY SUCH PROJECTS TO PAY THE COST THEREOF; PROVIDING FOR THE PAYMENT AND THE COLLECTION OF SUCH SPECIAL ASSESSMENTS BY THE METHODS PROVIDED FOR BY CHAPTERS 170, 190, AND 197, FLORIDA STATUTES; CONFIRMING THE DISTRICT'S INTENTION TO ISSUE SPECIAL ASSESSMENT BONDS; MAKING PROVISIONS FOR TRANSFERS OF REAL PROPERTY TO GOVERNMENTAL BODIES; PROVIDING FOR THE RECORDING OF AN ASSESSMENT NOTICE; PROVIDING FOR SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.

RECITALS

WHEREAS, South Lake Toho Community Development District ("**District**") previously indicated its intention to construct certain types of infrastructure improvements and to finance such infrastructure improvements through the issuance of bonds, which bonds would be repaid by the imposition of special assessments on benefited property within the District; and

WHEREAS, the District Board of Supervisors ("**Board**") noticed and conducted a public hearing pursuant to Chapters 170, 190, and 197, *Florida Statutes*, relating to the imposition, levy, collection and enforcement of such assessments.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT AS FOLLOWS:

SECTION 1. AUTHORITY FOR THIS RESOLUTION. This Resolution is adopted pursuant to Chapters 170, 190, and 197, *Florida Statutes*, including without limitation, section 170.08, *Florida Statutes*.

SECTION 2. FINDINGS. The Board hereby finds and determines as follows:

(a) The District is a local unit of special-purpose government organized and existing under and pursuant to Chapter 190, *Florida Statutes*, as amended.

(b) The District is authorized by Chapter 190, *Florida Statutes*, to finance, fund, plan,

establish, acquire, install, equip, operate, extend, construct, or reconstruct certain infrastructure improvements (the "**Improvements**").

(c) The District is authorized by Chapter 190, *Florida Statutes*, to levy and impose special assessments to pay all, or any part of, the cost of such infrastructure projects and services and to issue special assessment revenue bonds payable from such special assessments as provided in Chapters 170, 190, and 197, *Florida Statutes*.

(d) It is necessary to the public health, safety and welfare and in the best interests of the District that (i) the District provide the project (the "**Project**"), the nature and location of which was initially described in Resolution 2026-27 and more particularly described in the *Master Engineer's Report,* dated January 8, 2026 (the "**Engineer's Report**") (attached as **Exhibit A** hereto and incorporated herein by this reference), and which Project's plans and specifications are on file at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 ("**District Manager's Offices**"); (ii) the cost of such Project be assessed against the lands specially benefited by such Project; and (iii) the District issue bonds to provide funds for such purposes pending the receipt of such special assessments.

(e) The provision of said Project, the levying of such Assessments (hereinafter defined) and the sale and issuance of such bonds serves a proper, essential, and valid public purpose and is in the best interests of the District, its landowners, and residents.

(f) In order to provide funds with which to pay all or a portion of the costs of the Project which are to be assessed against the benefitted properties, pending the collection of such Assessments, it is necessary for the District from time to time to sell and issue its special assessment bonds, in one or more series (the "**Bonds**").

(g) By Resolution 2026-27, the Board determined to provide the Project and to defray the costs thereof by making Assessments on benefited property and expressed an intention to issue Bonds, notes or other specific financing mechanisms to provide a portion of the funds needed for the Project prior to the collection of such Assessments. Resolution 2026-27 was adopted in compliance with the requirements of section 170.03, *Florida Statutes*, and prior to the time it was adopted, the requirements of section 170.04, *Florida Statutes*, had been met.

(h) As directed by Resolution 2026-27, said Resolution 2026-27 was published as required by section 170.05, *Florida Statutes*, and a copy of the publisher's affidavit of publication is on file with the Secretary of the District.

(i) As directed by Resolution 2026-27, a preliminary assessment roll was adopted and filed with the Board as required by section 170.06, *Florida Statutes*.

(j) As required by section 170.07, *Florida Statutes*, upon completion of the preliminary assessment roll, the Board adopted Resolution 2026-28, fixing the time and place of

a public hearing at which owners of the property to be assessed and other persons interested therein may appear before the Board and be heard as to (1) the propriety and advisability of making the infrastructure improvements, (2) the cost thereof, (3) the manner of payment therefore, and (4) the amount thereof to be assessed against each specially benefited property or parcel so improved and provided for publication of notice of such public hearing and individual mailed notice in accordance with Chapters 170, 190, and 197, *Florida Statutes*.

(k) Notice of such public hearing was given by publication and also by mail as required by section 170.07, *Florida Statutes*. Affidavits as to such publications and mailings are on file in the office of the Secretary of the District.

(l) On January 8, 2026, at the time and place specified in Resolution 2026-28 and the notice referred to in paragraph (k) above, the Board met as an Equalization Board, conducted such public hearing, and heard and considered all complaints and testimony as to the matters described in paragraph (j) above. The Board has made such modifications in the preliminary assessment roll as it deems necessary, just and right in the making of the final assessment roll.

(m) Having considered the estimated costs of the Project, estimates of financing costs and all complaints and evidence presented at such public hearing, the Board further finds and determines:

(i) that the estimated costs of the Project are as specified in the Engineer's Report, which Engineer's Report is hereby adopted and approved, and that the amount of such costs is reasonable and proper; and

(ii) it is reasonable, proper, just and right to assess the cost of such Project against the properties specially benefited thereby using the method determined by the Board set forth in the *Master Special Assessment Methodology Report,* dated November 6, 2025 (the "**Master Assessment Report**," attached hereto as **Exhibit B** and incorporated herein by this reference), for the Bonds, which results in the special assessments set forth on the final assessment roll included within such Exhibit B (the "**Assessments**"); and

(iii) the Master Assessment Report is hereby approved, adopted and confirmed. The District authorizes its use in connection with the issuance of the Bonds;

(iv) it is hereby declared that the Project will constitute a special benefit to all parcels of real property listed on said final assessment roll and that the special benefit, in the case of each such parcel, will be equal to or in excess of the Assessments thereon when allocated as set forth in Exhibit B;

(v) it is in the best interests of the District that the Assessments be paid and

collected as herein provided; and

(vi) it is reasonable, proper, just and right for the District to utilize the true-up mechanisms and calculations contained in the Master Assessment Report in order to ensure that all parcels of real property benefiting from the Project are assessed accordingly and that sufficient assessment receipts are being generated in order to pay the corresponding bond debt-service when due.

SECTION 3. AUTHORIZATION OF DISTRICT PROJECT. That certain Project for construction of infrastructure improvements initially described in Resolution 2026-27, and more specifically identified and described in Exhibit A attached hereto, is hereby authorized and approved and the proper officers, employees and/or agents of the District are hereby authorized and directed to take such further action as may be necessary or desirable to cause the same to be made.

SECTION 4. ESTIMATED COST OF IMPROVEMENTS. The total estimated costs of the Project and the costs to be paid by Assessments on all specially benefited property are set forth in Exhibits A and B, respectively, hereto.

SECTION 5. EQUALIZATION, APPROVAL, CONFIRMATION AND LEVY OF SPECIAL ASSESSMENTS. The Assessments on the parcels specially benefited by the Project, all as specified in the final assessment roll set forth in Exhibit B, attached hereto, are hereby equalized, approved, confirmed and levied. Immediately following the adoption of this Resolution these Assessments, as reflected in Exhibit B, attached hereto, shall be recorded by the Secretary of the Board of the District in a special book, to be known as the "Improvement Lien Book." The Assessment(s) against each respective parcel shown on such final assessment roll and interest, costs and penalties thereon, as hereafter provided, shall be and shall remain a legal, valid and binding first lien on such parcel until paid and such lien shall be coequal with the lien of all state, county, district, municipal or other governmental taxes and superior in dignity to all other liens, titles, and claims. Prior to the issuance of any Bonds, including refunding bonds, the District may, by subsequent resolution, adjust the acreage assigned to particular parcel identification numbers listed on the final assessment roll to reflect accurate apportionment of acreage within the District amongst individual parcel identification numbers. The District may make any other such acreage and boundary adjustments to parcels listed on the final assessment roll as may be necessary in the best interests of the District as determined by the Board by subsequent resolution. Any such adjustment in the assessment roll shall be consistent with the requirements of law. In the event the issuance of Bonds, including refunding bonds, by the District would result in a decrease of the Assessments, then the District shall by subsequent resolution, adopted within sixty (60) days of the sale of such Bonds at a publicly noticed meeting and without the need for further public hearing, evidence such a decrease and amend the final assessment roll as shown in the Improvement Lien Book to reflect such a decrease.

SECTION 6. FINALIZATION OF SPECIAL ASSESSMENTS. When the entire Project has

both been constructed or otherwise provided to the satisfaction of the Board, the Board shall adopt a resolution accepting the same and determining the actual costs (including financing costs) thereof, as required by sections 170.08 and 170.09, *Florida Statutes*. Pursuant to the provisions of section 170.08, *Florida Statutes*, regarding completion of a project funded by a particular series of bonds, the District shall credit to each Assessment the difference, if any, between the Assessment as hereby made, approved and confirmed and the proportionate part of the actual costs of the Project, as finally determined upon completion thereof, but in no event shall the final amount of any such special assessment exceed the amount of benefits originally assessed hereunder. In making such credits, no credit shall be given for bond financing costs, capitalized interest, funded reserves or bond discounts. Such credits, if any, shall be entered in the Improvement Lien Book. Once the final amount of Assessments for the entire Project has been determined, the term "Assessment" shall, with respect to each parcel, mean the sum of the costs of the Project.

SECTION 7. PAYMENT OF SPECIAL ASSESSMENTS AND METHOD OF COLLECTION.

(a) The Assessments may be paid in not more than thirty (30) substantially equal consecutive annual installments of principal and interest (excluding any capitalized interest). The Assessments may be paid in full without interest at any time within thirty (30) days after the completion of the Project and the adoption by the Board of a resolution accepting the Project as further provided in section 170.09, *Florida Statutes*, unless such option has been waived by the owner of the land subject to the Assessments; provided, however, that the Board shall at any time make such adjustments by resolution, at a noticed meeting of the Board, to that payment schedule as may be necessary and in the best interests of the District to account for changes in long and short term debt as actually issued by the District. At any time subsequent to thirty (30) days after the Project has been completed and a resolution accepting the Project has been adopted by the Board, the Assessments may be prepaid in full including interest amounts to the next succeeding interest payment date or to the second succeeding interest payment date if such a prepayment is made within forty-five (45) calendar days before an interest payment date. Subject to the provisions of any supplemental assessment resolution, any owner of property subject to Assessments may prepay the entire remaining balance of the Assessments at any time, or a portion of the remaining balance of the Assessment one time, if there is also paid, in addition to the prepaid principal balance of the Assessment, an amount equal to the interest that would otherwise be due on such prepaid amount on the next succeeding interest payment date, or, if prepaid during the forty-five day (45) period preceding such interest payment date, to the interest payment date following such next succeeding interest payment date. Prepayment of Assessments does not entitle the property owner to any discounts for early payment.

(b) The District may elect to use the method of collecting Assessments authorized by sections 197.3632 and 197.3635, *Florida Statutes* (the "**Uniform Method**"). The District has heretofore taken or will use its best efforts to take as timely required, any necessary actions to comply with the provisions of said sections 197.3632 and 197.3635, *Florida Statutes*. Such Assessments may be subject to all of the collection provisions of Chapter 197, *Florida Statutes*.

Notwithstanding the above, in the event the Uniform Method of collecting its special or non-ad valorem assessments is not available to the District in any year, or if determined by the District to be in its best interest, the Assessments may be collected as is otherwise permitted by law. The District may, in its sole discretion, collect Assessments by directly assessing landowner(s) and enforcing said collection in any manner authorized by law.

(c) For each year the District uses the Uniform Method, the District shall enter into an agreement with the Tax Collector of Osceola County who may notify each owner of a lot or parcel within the District of the amount of the special assessment, including interest thereon, in the manner provided in section 197.3635, *Florida Statutes*.

SECTION 8. APPLICATION OF TRUE-UP PAYMENTS.

(a) Pursuant to the Master Assessment Report, attached hereto as Exhibit B, there may be required from time to time certain true-up payments ("**True-Up Payments**"). As parcels of land or lots are platted, site planned, or subjected to a declaration of condominium (all such processes shall be referred to in this Section 8 as 'plats,' 'platted,' and/or 'platting'), the Assessments securing the Bonds shall be allocated as set forth in the Master Assessment Report. In furtherance thereof, at such time as parcels or land or lots are platted, it shall be an express condition of the lien established by this Resolution that any and all plats of any portion of the lands within the District, as the District's boundaries may be amended from time to time, shall be presented to the District Manager for review and approval. The District Manager shall cause the Assessments securing each series of Bonds issued to be reallocated to the units being platted and the remaining property in accordance with Exhibit B, cause such reallocation to be recorded in the District's Improvement Lien Book, and shall perform the true-up calculations described in Exhibit B, which process is incorporated herein as if fully set forth. No further action by the Board of Supervisors shall be required. The District's review and approval of plats shall be limited solely to this function and the enforcement of the lien established by this Resolution. Any resulting True-Up Payment shall become due and payable that tax year by the landowner(s) of record of the remaining unplatted property, in addition to the regular assessment installment payable with respect to such remaining unplatted acres.

(b) The District will take all necessary steps to ensure that True-Up Payments are made in a timely fashion to ensure its debt service obligations are met. The District shall record all True-Up Payments in its Improvement Lien Book.

(c) The foregoing is based on the District's understanding that the Developer intends to develop the unit numbers and types shown in Exhibit B, on the net developable acres and is intended to provide a formula to ensure that the appropriate ratio of the Assessments to gross acres is maintained if fewer units are developed. However, no action by the District prohibits more than the maximum units shown in Exhibit B from being developed. In no event shall the District collect Assessments pursuant to this Resolution in excess of the total debt service related to the Project, including all costs of financing and interest. The District recognizes that such

events as regulatory requirements and market conditions may affect the timing and scope of the development in the District. If the strict application of the true-up methodology, as described in the Master Assessment Report, to any assessment reallocation pursuant to this paragraph would result in Assessments collected in excess of the District's total debt service obligation for the Project, the Board shall by resolution take appropriate action to equitably reallocate the Assessments. Further, upon the District's review of the final plat for the developable acres, any unallocated Assessments shall become due and payable and must be paid prior to the District's approval of that plat.

(d) The application of the monies received from True-Up Payments or Assessments to the actual debt service obligations of the District, whether long term or short term, shall be set forth in the supplemental assessment resolution adopted for each series of Bonds actually issued. Such subsequent resolution shall be adopted at a noticed meeting of the District, and shall set forth the actual amounts financed, costs of issuance, expected costs of collection, and the total amount of the assessments pledged to that issue, which amount shall be consistent with the lien imposed by this Resolution. Each such supplemental resolution shall also address the allocation of any impact fee credits expected to be received from the provision of the Project funded by the corresponding series of Bonds issued or to be issued.

SECTION 9. PROPERTY OWNED BY HOMEOWNERS ASSOCIATIONS, PROPERTY OWNERS ASSOCIATIONS OR GOVERNMENTAL ENTITIES. Property owned by units of local, state, and federal government shall not be subject to the Assessments without specific consent thereto. In addition, property owned by a property owners association or homeowners association that is exempt from special assessments under Florida law shall not be subject to the Assessments. If at any time, any real property on which Assessments are imposed by this Resolution is sold or otherwise transferred to a unit of local, state, or federal government (without consent of such governmental unit to the imposition of Assessments thereon), all future unpaid Assessments for such tax parcel shall become due and payable immediately prior to such transfer without any further action of the District.

SECTION 10. ASSESSMENT NOTICE. The District's Secretary is hereby directed to record a general Notice of Assessments in the Official Records of Osceola County, Florida, which shall be updated from time to time in a manner consistent with changes in the boundaries of the District.

SECTION 11. SEVERABILITY. If any section or part of a section of this Resolution be declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

SECTION 12. CONFLICTS. All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

SECTION 13. EFFECTIVE DATE. This Resolution shall become effective upon its adoption.

APPROVED AND ADOPTED THIS 8TH DAY OF JANUARY, 2026.

SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT

_____	_____
Secretary/Assistant Secretary	Chair/Vice Chair, Board of Supervisors

Exhibit A: *Master Engineer's Report,* dated January 8, 2026
Exhibit B: *Master Special Assessment Methodology Report*, dated November 6, 2025

SOUTH LAKE TOHO
COMMUNITY DEVELOPMENT DISTRICT

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SOUTH LAKE TOHO
COMMUNITY DEVELOPMENT DISTRICT

9A

OSCEOLA
NEWS-GAZETTE
aroundosceola.com

AFFIDAVIT OF PUBLICATION

Osceola News-Gazette
222 Church Street, Kissimmee, FL 34741
(407) 846-7600

State of Florida, County of Broward, ss:

I, Anjana Bhadoriya, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Osceola News-Gazette, a publication that is a "legal newspaper" as that phrase is defined for the city of Kissimmee, for the County of Osceola, in the state of Florida, that this affidavit is Page 1 of 1 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates. Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Publication Dates:
- Dec 11, 2025

Notice ID: OyOr8wz8Vz71oxOkxSps
Notice Name: SOUTH LAKE TOHO CDD*Annual Audit Services
PUBLICATION FEE: $67.42

Under penalties of perjury, I declare that I have read the foregoing document and that the facts stated in it are true,

Anjana Bhadoriya

Agent

VERIFICATION

State of Florida
County of Broward

SHERI SMITH
Notary Public - State of Florida
Commission # HH269383
Expires on May 31, 2026

Signed or attested before me on this: 12/12/2025

S Smith

Notary Public
Notarized remotely online using communication technology via Proof.

SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES

The South Lake Toho Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2026, with an option for additional annual renewals, subject to mutual agreement by both parties. The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in Osceola County, Florida, and has an annual operating budget of approximately $81,619. The final contract will require that, among other things, the audit for the fiscal year ending September 30, 2026, be completed no later than June 30, 2027.

The auditing entity submitting a proposal must be duly licensed under Chapter 473, Florida Statutes, and be qualified to conduct audits in accordance with "Government Auditing Standards," as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida Law and particularly Section 218.39, Florida Statutes, and the rules of the Florida Auditor General. Proposal packages, which include evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

Proposers must provide one (1) electronic and one (1) unbound copy of their proposal to the District Manager, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010 in an envelope marked on the outside "Auditing Services, South Lake Toho Community Development District." Proposals must be received by 12:00 p.m., on December 22, 2025, at the office of the District Manager.

Please direct all questions regarding this Notice to the District Manager.

Ernesto Torres
District Manager
December 11, 2025

SOUTH LAKE TOHO
COMMUNITY DEVELOPMENT DISTRICT

9B

SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES

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Ernesto Torres
District Manager

SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT

REQUEST FOR PROPOSALS

DISTRICT AUDITING SERVICES FOR FISCAL YEAR 2026
Osceola County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than December 22, 2025 at 12:00 p.m., at the offices of District Manager, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010. Proposals will be publicly opened at that time.

SECTION 2. FAMILIARITY WITH THE LAW. By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

SECTION 3. QUALIFICATIONS OF PROPOSER. The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL. Proposers shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

SECTION 5. SUBMISSION OF PROPOSAL. Submit one (1) electronic and one (1) unbound copy of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services – South Lake Toho Community Development District" on the face of it. **Pricing for each additional bond issuance is required.**

SECTION 6. MODIFICATION AND WITHDRAWAL. Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

SECTION 7. PROPOSAL DOCUMENTS. The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet, and a proposal with all required documentation pursuant to Section 12 of these instructions (the "Proposal Documents").

SECTION 8. PROPOSAL. In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

SECTION 9. BASIS OF AWARD/RIGHT TO REJECT. The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

SECTION 10. CONTRACT AWARD. Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

SECTION 11. LIMITATION OF LIABILITY. Nothing herein shall be construed as or constitute a waiver of the District's limited waiver of liability contained in Section 768.28, *Florida Statutes*, or any other statute or law.

SECTION 12. MISCELLANEOUS. All proposals shall include the following information in addition to any other requirements of the proposal documents.

A. List the position or title of all personnel to perform work on the District audit. Include resumes for each person listed; list years of experience in present position for each party listed and years of related experience.

B. Describe proposed staffing levels, including resumes with applicable certifications.

C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.

D. The lump sum cost of our provision of the services under the proposal for the District's first audit for which there are no special assessment bonds, plus the lump sum cost of two (2) annual renewals, which renewals shall include services related to the District's anticipated issuance of special assessment bonds.

SECTION 13. PROTESTS. In accordance with the District's Rules of Procedure, any protest regarding the Proposal Documents, must be filed in writing, at the offices of the

District Manager, within seventy-two (72) calendar hours (excluding Saturday, Sunday, and state holidays) after the receipt of the Proposal Documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturday, Sunday, and state holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the aforesaid Proposal Documents.

SECTION 14. EVALUATION OF PROPOSALS. The criteria to be used in the evaluation of proposals are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.

SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT
AUDITOR SELECTION
EVALUATION CRITERIA

1. Ability of Personnel. **(20 Points)**

(E.g., geographic location of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing work load; proposed staffing levels, etc.)

2. Proposer's Experience. **(20 Points)**

(E.g., past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other or current Community Development District(s) in other contracts; character, integrity, reputation of Proposer, etc.)

3. *Understanding of Scope of Work.* **(20 Points)**

Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.

4. Ability to Furnish the Required Services. **(20 Points)**

Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required.

5. Price. **(20 Points)*****

Points will be awarded based upon the lowest total proposal for rendering the services and the reasonableness of the proposal.

Total **(100 Points)**

***Alternatively, the Board may choose to evaluate firms without considering price, in which case the remaining categories would be assigned 25 points each.

SOUTH LAKE TOHO
COMMUNITY DEVELOPMENT DISTRICT

9C

SOUTH LAKE TOHO
COMMUNITY DEVELOPMENT DISTRICT

9CI

SOUTH LAKE TOHO
COMMUNITY DEVELOPMENT DISTRICT

PROPOSAL FOR AUDIT SERVICES

PROPOSED BY:

Berger, Toombs, Elam, Gaines & Frank

CERTIFIED PUBLIC ACCOUNTANTS, PL

---

600 Citrus Avenue, Suite 200
Fort Pierce, Florida 34950

(772) 461-6120

CONTACT PERSON:

Maritza Stonebraker, CPA, Director

DATE OF PROPOSAL:

December 22, 2025

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Berger, Toombs, Elam,
Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

December 22, 2025

South Lake Toho Community Development District
Wrathell, Hunt and Associates, LLC
2300 Glades Road
Suite 410W
Boca Raton, FL 33431

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for South Lake Toho Community Development District.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has assembled a team of governmental and nonprofit specialists second to none to serve our clients. Our firm has the necessary qualifications and experience to serve as the independent auditors for South Lake Toho Community Development District. We will provide you with top quality, responsive service.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a recognized leader in providing services to governmental and nonprofit agencies throughout Florida. We have been the independent auditors for a number of local governmental agencies and through our experience in performing their audits, we have been able to increase our audit efficiency and; therefore, reduce costs. We have continually passed this cost savings on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the standards for financial and compliance audits.

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up-to-date on all changes that are occurring within the industry.

Berger, Toombs, Elam,
Gaines & Frank
Certified Public Accountants PL

South Lake Toho Community Development District
December 22, 2025

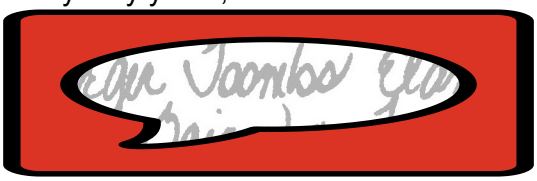
Our firm is a member of the Government Audit Quality Center, an organization dedicated to improving government audit quality. We also utilize the audit program software of a nationally recognized CPA firm to assure us that we are up to date with all auditing standards and to assist us maintain maximum audit efficiencies.

To facilitate your evaluation of our qualifications and experience, we have arranged this proposal to include a resume of our firm, including our available staff, our extensive prior governmental and nonprofit auditing experience and clients to be contacted.

You need a firm that will provide an efficient, cost-effective, high-quality audit within critical time constraints. You need a firm with the prerequisite governmental and nonprofit experience to perform your audit according to stringent legal and regulatory requirements, a firm that understands the complex nature of community development districts and their unique compliance requirements. You need a firm with recognized governmental and nonprofit specialists within the finance and governmental communities. And, certainly, you need a firm that will provide you with valuable feedback to enhance your current and future operations. Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is that firm. Maritza Stonebraker is the person authorized to make representations for the firm.

Thank you again for the opportunity to submit this proposal to South Lake Toho Community Development District.

Very truly yours,



Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

PROFILE OF THE PROPOSER

Description and History of Audit Firm

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a Treasure Coast public accounting firm, which qualifies as a small business firm, as established by the Small Business Administration (13 CFR 121.38), with offices in Fort Pierce and Stuart. We are a member of the Florida Institute of Certified Public Accountants and the American Institute of Certified Public Accountants. The firm was formed from the merger of Edwards, Berger, Harris & Company (originated in 1972) and McAlpin, Curtis & Associates (originated in 1949). J. W. Gaines and Associates (originated in 1979) merged with the firm in 2004. Our tremendous growth rate experienced over the last 69 years is directly attributable to the firm's unrelenting dedication to providing the highest quality, responsive professional services attainable to its clients.

We are a member of the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA) to assure we meet the highest standards. Membership in this practice section requires that our firm meet more stringent standards than standard AICPA membership. These rigorous requirements include the requirement of a triennial peer review of our firm's auditing and accounting practice and annual Continuing Professional Education (CPE) for all accounting staff (whether CPA or non-CPA). For standard AICPA membership, only a quality review is required and only CPAs must meet CPE requirements.

We are also a member of the Government Audit Quality Center ("the Center") of the American Institute of Certified Public Accountants to assure the quality of our government audits. Membership in the Center, which is voluntary, requires our firm to comply with additional standards to promote the quality of government audits.

We have been extensively involved in serving local government entities with professional accounting, auditing and consulting services throughout the entire 69 year history of our firm. Our substantial experience over the years makes us uniquely qualified to provide accounting, auditing, and consulting services to these clients. We are a recognized leader in providing services to governmental and nonprofit agencies on the Treasure Coast and in Central and South Florida, with extensive experience in auditing community development districts and water control districts. We were the independent auditors of the City of Fort Pierce for over 37 years and currently, we are the independent auditors for St. Lucie County since 2002, and for 34 of the 38 years that the county has been audited by CPA firms. Additionally, we have performed audits of the City of Stuart, the City of Vero Beach, Indian River County and Martin County. We also presently audit over 75 Community Development Districts throughout Florida.

Our firm was founded on the belief that we are better able to respond to our clients needs through education, experience, independence, quality control, and personal service. Our firm's commitment to quality is reflected in our endeavor of professional excellence via continuing education, the use of the latest computer technology, professional membership in PCPS and peer review.

We believe our approach to audit engagements, intelligence and innovation teamed with sound professional judgment enables us to explore new concepts while remaining sensitive to the fundamental need for practical solutions. We take pride in giving you the assurance that the personal assistance you receive comes from years of advanced training, technical experience and financial acumen.

Professional Staff Resources

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has a total of 32 professional and administrative staff (including 12 professional staff with extensive experience servicing government entities). The work will be performed out of our Fort Pierce office with a proposed staff of one senior accountant and one or two staff accountants supervised by an audit manager and audit partner. With the exception of the directors of the firm's offices, the professional staff is not specifically assigned to any of our individual offices. The professional and administrative staff resources available to you through Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL are as follows:

	Total
Partners/Directors (CPA's)	7
Managers (1 CPA)	2
Senior/Supervisor Accountants (1 CPA)	3
Staff Accountants	8
Paraprofessional	6
Administrative	6
Total – all personnel	32

Following is a brief description of each employee classification:

Staff Accountant – Staff accountants work directly under the constant supervision of the auditor-in-charge and, are responsible for the various testing of documents, account analysis and any other duties as his/her supervisor believes appropriate. Minimum qualification for a staff accountant is graduation from an accredited university or college with a degree in accounting or equivalent.

Senior Accountant – A senior accountant must possess all the qualifications of the staff accountant, in addition to being able to draft the necessary reports and financial statements, and supervise other staff accountants when necessary.

Managers – A manager must possess the qualifications of the senior accountant, plus be able to work without extensive supervision from the auditor-in-charge. The manager should be able to draft audit reports from start to finish and to supervise the audit team, if necessary.

Partner/Director – The director has extensive governmental auditing experience and acts as the auditor-in-charge. Directors have a financial interest in the firm.

Professional Staff Resources (Continued)

Independence – Independence of the public accounting firm, with respect to the audit client, is the foundation from which the public gains its trust in the opinion issued by the public accounting firm at the end of the audit process. This independence must be in appearance as well as in fact. The public must perceive that the accounting firm is independent of the audit entity to ensure that nothing would compromise the opinion issued by the public accounting firm. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is independent of South Lake Toho Community Development District, including its elected officials and related parties, at the date of this proposal, as defined by the following rules, regulations, and standards:

Au-C Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants;

ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants;

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

Government Auditing Standards, issued by the Comptroller General of the United States.

On an annual basis, all members of the firm are required to confirm, in writing, that they have no personal or financial relationships or holding that would impair their independence with regard to the firm's clients.

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, the utmost care must be exercised by independent auditors in the performance of their duties.

Ability to Furnish the Required Services

As previously noted in the Profile of the Proposer section of this document, our firm has been in existence for over 74 years. We have provided audit services to some clients for over 30 years continually. Our firm is insured against physical loss through commercial insurance and we also carry liability insurance. The majority of our audit documentation is stored electronically, both on our office network and on each employee laptop or computer assigned to each specific job. Our office computer network is backed up on tape, so in the event of a total equipment loss, we can restore all data as soon as replacement equipment is acquired. In addition, our field laptop computers carry the same data and can be used in the event of emergency with virtually no delay in completing the required services.

GOVERNMENTAL AUDITING EXPERIENCE

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has been practicing public accounting in Florida for 69 years. Our success over the years has been the result of a strong commitment to providing personalized quality service to our clients.

The current members of our firm have performed audits of over 1,100 community development districts, and over 2,100 audits of municipalities, counties and other governmental entities such as the City of Fort Pierce and St. Lucie County.

Our firm provides a variety of accounting, auditing, tax litigation support, and consulting services. Some of the professional accounting, auditing and management consulting services that are provided by our firm are listed below:

- Performance of annual financial and compliance audits, including Single Audits of state and federal financial assistance programs, under the provisions of the Single Audit Act, Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), with minimal disruptions to your operations;
- Performance of special compliance audits to ascertain compliance with the applicable local, state and federal laws and regulations;
- Issuance of comfort letters and consent letters in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews;
- Calculation of estimated and actual federal arbitrage rebates;
- Assistance in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting;
- Preparation of indirect cost allocation systems in accordance with Federal and State regulatory requirements;
- Providing human resource and employee benefit consulting;
- Performance of automation feasibility studies and disaster recovery plans;
- Performance feasibility studies concerning major fixed asset acquisitions and utility plant expansion plans (including electric, water, pollution control, and sanitation utilities); and
- Assistance in litigation, including testimony in civil and criminal court.
- Assist clients who utilize QuickBooks software with their software needs. Our Certified QuickBooks Advisor has undergone extensive training through QuickBooks and has passed several exams to attain this Certification.

Continuing Professional Education

All members of the governmental audit staff of our firm, and audit team members assigned to this engagement, are in compliance with the Continuing Professional Education (CPE) requirements set forth in Government Auditing Standards issued by the Comptroller General of the United States. In addition, our firm is in compliance with the applicable provisions of the Florida Statutes that require CPA's to have met certain CPE requirements prior to proposing on governmental audit engagements.

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

The audit team has extensive experience in performing governmental audits and is exposed to intensive and continuing concentration on these types of audits. Due to the total number of governmental audits our team performs, each member of our governmental staff must understand and be able to perform several types of governmental audits. It is our objective to provide each professional employee fifty hours or more of comprehensive continuing professional education each year. This is accomplished through attending seminars throughout Florida and is reinforced through in-house training.

Our firm has made a steadfast commitment to professional education. Our active attendance and participation in continuing professional education is a major part of our objective to obtain the most recent knowledge on issues which are of importance to our clients. We are growing on the reputation for work that our firm is providing today.

Quality Control Program

Quality control requires continuing commitment to professional excellence. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is formally dedicated to that commitment.

To ensure maintaining the standards of working excellence required by our firm, we joined the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA). To be a participating member firm of this practice section, a firm must obtain an independent Peer Review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements.

The scope of the Peer Review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence;
- Assignment of professional personnel to engagements;
- Consultation on technical matters;
- Supervision of engagement personnel;
- Hiring and employment of personnel;
- Professional development;
- Advancement;
- Acceptance and continuation of clients; and,
- Inspection and review system.

We believe that our commitment to the program is rewarding not only to our firm, but primarily to our clients.

The external independent Peer Review of the elements of our quality control policies and procedures performed by an independent certified public accountant, approved by the PCPS of the AICPA, provides you with the assurance that we continue to conform to standards of the profession in the conduct of our accounting and auditing practice.

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Our firm is also a member of Governmental Audit Quality Center (GAQC), a voluntary membership center for CPA firms that perform governmental audits. This center promotes the quality of governmental audits.

Our firm has completed successive Peer Reviews. These reviews included a representative sample of our firm's local governmental auditing engagements. As a result of these reviews, our firm obtained an unqualified opinion on our quality control program and work procedures. On page 33 is a copy of our most recent Peer Review report. It should be noted that we received a pass rating.

Our firm has never had any disciplinary actions by state regulatory bodies or professional organizations.

As our firm performs approximately one hundred audits each year that are reviewed by federal, state or local entities, we are constantly dealing with questions from these entities about our audits. We are pleased to say that any questions that have been raised were minor issues and were easily resolved without re-issuing any reports.

Certificate of Achievement for Excellence in Financial Reporting (CAFR)

We are proud and honored to have been involved with the City of Fort Pierce and the Fort Pierce Utilities Authority when they received their first Certificates of Achievement for Excellence in Financial Reporting for the fiscal years ended September 30, 1988 and 1994, respectively. We were also instrumental in the City of Stuart receiving the award, in our first year of performing their audit, for the year ended September 30, 1999.

We also assisted St. Lucie County, Florida for the year ended September 30, 2003, in preparing their first Comprehensive Annual Financial Report, and St. Lucie County has received their Certificate of Achievement for Excellence in Financial Reporting every year since.

As continued commitment to insuring that we are providing the highest level of experience, we have had at least one employee of our firm serve on the GFOA – Special Review Committee since the mid-1980s. This committee is made up of selective Certified Public Accountants throughout the United States who have demonstrated their high level of knowledge and expertise in governmental accounting. Each committee member attends a special review meeting at the Annual GFOA Conference. At this meeting, the committee reports on the Certificate of Achievement Program's most recent results, future goals, and common reporting deficiencies.

We feel that our previous experience in assisting the City of Fort Pierce, the Fort Pierce Utilities Authority and St. Lucie County obtain their first CAFRs, and the City of Stuart in continuing to receive a CAFR and our firm's continued involvement with the GFOA, and the CAFR review committee make us a valued asset for any client in the field of governmental financial reporting.

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

References

Florida Green Finance Authority
Jeff Walker, Special District Services
(561) 630-4922

South Village Community Development District
Darrin Mossing, Governmental Management Services LLC
(407) 841-5524

Gateway Services Community Development District
Stephen Bloom, Inframark LLC
(954) 753-5841

Clearwater Cay Community Development District
Cal Teague, Premier District Management
(239) 690-7100 ext 101

In addition to the above, we have the following additional governmental audit experience:

Community Development Districts

Aberdeen Community Development District

Alta Lakes Community Development District

Amelia Concourse Community Development District

Amelia Walk Communnity Development District

Aqua One Community Development District

Arborwood Community Development District

Arlington Ridge Community Development District

Bartram Springs Community Development District

Baytree Community Development District

Beacon Lakes Community Development District

Beaumont Community Development District

Bella Collina Community Development District

Bonnet Creek Community Development District

Buckeye Park Community Development District

Candler Hills East Community Development District

Cedar Hammock Community Development District

Central Lake Community Development District

Channing Park Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Cheval West Community Development District

Coconut Cay Community Development District

Colonial Country Club Community Development District

Connerton West Community Development District

Copperstone Community Development District

Creekside @ Twin Creeks Community Development District

Deer Run Community Development District

Dowden West Community Development District

DP1 Community Development District

Eagle Point Community Development District

East Nassau Stewardship District

Eastlake Oaks Community Development District

Easton Park Community Development District

Estancia @ Wiregrass Community Development District

Evergreen Community Development District

Forest Brooke Community Development District

Gateway Services Community Development District

Gramercy Farms Community Development District

Greenway Improvement District

Greyhawk Landing Community Development District

Griffin Lakes Community Development District

Habitat Community Development District

Harbor Bay Community Development District

Harbourage at Braden River Community Development District

Harmony Community Development District

Harmony West Community Development District

Harrison Ranch Community Development District

Hawkstone Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Heritage Harbor Community Development District

Heritage Isles Community Development District

Heritage Lake Park Community Development District

Heritage Landing Community Development District

Heritage Palms Community Development District

Heron Isles Community Development District

Heron Isles Community Development District

Highland Meadows II Community Development District

Julington Creek Community Development District

Laguna Lakes Community Development District

Lake Bernadette Community Development District

Lakeside Plantation Community Development District

Landings at Miami Community Development District

Legends Bay Community Development District

Lexington Oaks Community Development District

Live Oak No. 2 Community Development District

Madeira Community Development District

Marhsall Creek Community Development District

Meadow Pointe IV Community Development District

Meadow View at Twin Creek Community Development District

Mediterra North Community Development District

Midtown Miami Community Development District

Mira Lago West Community Development District

Montecito Community Development District

Narcoossee Community Development District

Naturewalk Community Development District

New Port Tampa Bay Community Development District

Overoaks Community Development District

Panther Trace II Community Development District

Paseo Community Development District

Pine Ridge Plantation Community Development District

Piney Z Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Poinciana Community Development District

Poinciana West Community Development District

Port of the Islands Community Development District

Portofino Isles Community Development District

Quarry Community Development District

Renaissance Commons Community Development District

Reserve Community Development District

Reserve #2 Community Development District

River Glen Community Development District

River Hall Community Development District

River Place on the St. Lucie Community Development District

Rivers Edge Community Development District

Riverwood Community Development District

Riverwood Estates Community Development District

Rolling Hills Community Development District

Rolling Oaks Community Development District

Sampson Creek Community Development District

San Simeon Community Development District

Six Mile Creek Community Development District

South Village Community Development District

Southern Hills Plantation I Community Development District

Southern Hills Plantation III Community Development District

South Fork Community Development District

St. John's Forest Community Development District

Stoneybrook South Community Development District

Stoneybrook South at ChampionsGate Community Development District

Stoneybrook West Community Development District

Tern Bay Community Development District

Terracina Community Development District

Tison's Landing Community Development District

TPOST Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Triple Creek Community Development District

TSR Community Development District

Turnbull Creek Community Development District

Twin Creeks North Community Development District

Urban Orlando Community Development District

Verano #2 Community Development District

Viera East Community Development District

VillaMar Community Development District

Vizcaya in Kendall Development District

Waterset North Community Development District

Westside Community Development District

WildBlue Community Development District

Willow Creek Community Development District

Willow Hammock Community Development District

Winston Trails Community Development District

Zephyr Ridge Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Other Governmental Organizations

City of Westlake

Florida Inland Navigation District

Fort Pierce Farms Water Control District

Indian River Regional Crime Laboratory, District 19, Florida

Viera Stewardship District

Office of the Medical Examiner, District 19

Rupert J. Smith Law Library of St. Lucie County

St. Lucie Education Foundation

Seminole Improvement District

Troup Indiantown Water Control District

Current or Recent Single Audits

St. Lucie County, Florida
Early Learning Coalition, Inc.
Gateway Services Community Development District
Healthy Start Coalition

Members of our audit team have acquired extensive experience from performing or participating in over 1,800 audits of governments, independent special taxing districts, school boards, and other agencies that receive public money and utilize fund accounting.

Much of our firm's auditing experience is with compliance auditing, which is required for publicly financed agencies. In this type of audit, we do a financial examination and also confirm compliance with various statutory and regulatory guidelines.

Following is a summary of our other experience, including Auditor General experience, as it pertains to other governmental and fund accounting audits.

Counties
(Includes elected constitutional officers, utilities and dependent taxing districts)

Indian River
Martin
Okeechobee
Palm Beach

Municipalities

City of Port St. Lucie
City of Vero Beach
Town of Orchid

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Special Districts

Bannon Lakes Community Development District
Boggy Creek Community Development District
Capron Trail Community Development District
Celebration Pointe Community Development District
Coquina Water Control District
Diamond Hill Community Development District
Dovera Community Development District
Durbin Crossing Community Development District
Golden Lakes Community Development District
Lakewood Ranch Community Development District
Martin Soil and Water Conservation District
Meadow Pointe III Community Development District
Myrtle Creek Community Development District
St. Lucie County – Fort Pierce Fire District
The Crossings at Fleming Island
St. Lucie West Services District
Indian River County Mosquito Control District
St. John's Water Control District
Westchase and Westchase East Community Development Districts
Pier Park Community Development District
Verandahs Community Development District
Magnolia Park Community Development District

Schools and Colleges

Federal Student Aid Programs – Indian River Community College
Indian River Community College
Okeechobee County District School Board
St. Lucie County District School Board
Indian River School District – Internal Accounts

State and County Agencies

Central Florida Foreign-Trade Zone, Inc. (a nonprofit organization affiliated with the St. Lucie County Board of County Commissioners)
Florida School for Boys at Okeechobee
Indian River Community College Crime Laboratory
Indian River Correctional Institution

FEE SCHEDULE

We propose the fee for our audit services described below to be $2,800 for the year ended September 30, 2026 and $3,500 for the years ended September 30, 2027 and 2028. In addition, if a bond issuance occurs there will be an additional fee of $1,400 for each additional bond. The fee is contingent upon the financial records and accounting systems of South Lake Toho Community Development District being “audit ready” and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

SCOPE OF WORK TO BE PERFORMED

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of South Lake Toho Community Development District as of September 30, 2026, 2027 and 2028. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

Our audit will be performed in accordance with standards for financial and compliance audits contained in *Government Auditing Standards*, as well as in compliance with rules and regulations of audits of special districts as set forth by the State Auditor General in Chapter 10.550, Local Governmental Entity Audits, and other relevant federal, state and county orders, statutes, ordinances, charter, resolutions, bond covenants, Administrative Code and procedures, or rules and regulations which may pertain to the work required in the engagement.

The primary purpose of our audit will be to express an opinion on the financial statements discussed above. It should be noted that such audits are subject to the inherent risk that errors or irregularities may not be detected. However, if conditions are discovered which lead to the belief that material errors, defalcations or other irregularities may exist or if other circumstances are encountered that require extended services, we will promptly notify the appropriate individual.

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP
Director – 31 years experience

Education
- University of Central Florida, B.A. – Accounting
- Barry University – Master of Professional Accountancy

Registrations
- Certified Public Accountant – State of Florida, State Board of Accountancy
- Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants
- Certified Not-For-Profit Core Concepts 2018

Professional Affiliations/Community Service
- Member of the American and Florida Institutes of Certified Public Accountants
- Associate Member, Florida Government Finance Office Associates
- Assistant Coach – St. Lucie County Youth Football Organization (1994 – 2005)
- Assistant Coach – Greater Port St. Lucie Football League, Inc. (2006 – 2010**)**
- Board Member – Greater Port St. Lucie Football League, Inc. (2011 – 2017)
- Treasurer, AIDS Research and Treatment Center of the Treasure Coast, Inc. (2000 – 2003)
- Board Member/Treasurer, North Treasure Coast Chapter, American Red Cross (2004 – 2010)
- Member/Board Member of Port St. Lucie Kiwanis (1994 – 2001)
- President (2014/15) of Sunrise Kiwanis of Fort Pierce (2004 – 2017)
- St. Lucie District School Board Superintendent Search Committee (2013 – present)
- Board Member – Phrozen Pharoes (2019-2021)

Professional Experience
- Twenty-eight years public accounting experience with an emphasis on nonprofit and governmental organizations.
- Audit Manager in-charge on a variety of audit and review engagements within several industries, including the following government and nonprofit organizations:
  - St. Lucie County, Florida
  - 19th Circuit Office of Medical Examiner
  - Troup Indiantown Water Control District
  - Exchange Club Center for the Prevention of Child Abuse, Inc.
  - Healthy Kids of St. Lucie County
  - Mustard Seed Ministries of Ft. Pierce, Inc.
  - Reaching Our Community Kids, Inc.
  - Reaching Our Community Kids - South
  - St. Lucie County Education Foundation, Inc.
  - Treasure Coast Food Bank, Inc.
  - North Springs Improvement District
- Four years of service in the United States Air Force in computer operations, with a top secret (SCI/SBI) security clearance.

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP (Continued)
Director

Continuing Professional Education

- Mr. McGuire has attended numerous continuing professional education courses and seminars taught by nationally recognized sponsors in the accounting auditing and single audit compliance areas. He has attended courses over the last two years in those areas as follows:

  Not-for-Profit Auditing Financial Results and Compliance Requirements
  Update: Government Accounting Reporting and Auditing
  Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

Matthew Gonano, CPA
Director – 14 years total experience

Education
- University of North Florida, B.B.A. – Accounting
- University of Alicante, Spain – International Business
- Florida Atlantic University – Masters of Accounting

Professional Affiliations/Community Service

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants

Professional Experience

- Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.
- Performed audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- Performed Single Audits of nonprofit organizations in accordance with OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education
- Mr. Gonano has participated in numerous continuing professional education courses.

Commitment to Quality Service

Personnel Qualifications and Experience

Melissa Marlin, CPA
Director – 12 years

Education
- Indian River State College, A.A. – Accounting
- Florida Atlantic University, B.B.A. – Accounting

Registrations
- Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Affiliate member of the Government Finance Officers Association

Professional Experience
- Accountant with over 10 years of experience providing professional services to nonprofit and governmental entities.
- Performed over 300 audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- Performed Single Audits of nonprofit organizations in accordance with 2 CFR Part 200 Subpart F, Uniform Guidance, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education
- Mrs. Marlin participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments in accounting and auditing such as:
    - Governmental Accounting Report and Audit Update
    - Analytical Procedures, FICPA
    - Annual Update for Accountants and Auditors
    - Single Audit Sampling and Other Considerations

Commitment to Quality Service

Personnel Qualifications and Experience

Maritza Stonebraker, CPA
Director – 10 years

Education
- Indian River State College, B.S. – Accounting

Registrations
- Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Affiliate of the Government Finance Officers Association

Professional Experience
- Maritza launched her professional auditing career at Berger, Toombs, Elam, Gaines, & Frank, accumulating over 9 years of expertise in the field
- Performed over 300 audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- Performed Single Audits of nonprofit organizations in accordance with 2 CFR Part 200 Subpart F, Uniform Guidance, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education
- Mrs. Stonebraker participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments in accounting and auditing such as:
    - Governmental Accounting Report and Audit Update
    - Analytical Procedures, FICPA
    - Annual Update for Accountants and Auditors
    - Single Audit Sampling and Other Considerations

Commitment to Quality Service

Personnel Qualifications and Experience

Jonathan Herman, CPA
Director – 12 years

Education
- University of Central Florida, B.S. – Accounting
- Florida Atlantic University, MACC

Registrations
- Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service
- Member of the American and Florida Institutes of Certified Public Accountants
- Affiliate member Government Finance Officers Association

Professional Experience
- Over 10 years experience in all phases of public accounting and auditing experience, with a concentration in financial and compliance audits. Mr. Herman has been involved in all phases of the audits listed on the preceding pages.

Continuing Professional Education
- Has participated in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments. He has attended courses in those areas over the last two years such as:
  Governmental Accounting Report and Audit Update
  Annual Update: Government Accounting Reporting and Auditing
  Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA
Accounting and Audit Manager – 34 years

Education
- Stetson University, B.B.A. – Accounting

Registrations
- Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service
- Member of the American and Florida Institutes of Certified Public Accountants
- Former Member of Florida Institute of Certified Public Accountants Committee on State and Local Government
- Affiliate Member Government Finance Officers Association (GFOA) for over 10 years
- Affiliate Member Florida Government Finance Officers Association (FGFOA) for over 10 years
- Technical Review – 1997 FICPA Course on State and Local Governments in Florida
- Board of Directors – Kiwanis of Ft. Pierce, Treasurer – 1994-1999; Vice President – 1999-2001

Professional Experience
- Twenty-seven years public accounting experience with an emphasis on governmental and nonprofit organizations.
- State Auditor General's Office – West Palm Beach, Staff Auditor, June 1985 to September 1985
- Accounting and Audit Manager of Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for audit and accounting services including governmental and not-for-profit audits.
- Over 20 years of public accounting and governmental experience, specializing in governmental and nonprofit organizations with concentration in special districts, including Community Development Districts which provide services including water and sewer utilities. Governmental and non-profit entities served include the following:

  Counties:
  St. Lucie County

  Municipalities:
  City of Fort Pierce
  City of Stuart

Personnel Qualifications and Experience

David F. Haughton, CPA (Continued)
Accounting and Audit Manager

Professional Experience (Continued)

Special Districts:
Bluewaters Community Development District
Country Club of Mount Dora Community Development District
Fiddler's Creek Community Development District #1 and #2
Indigo Community Development District
North Springs Improvement District
Renaissance Commons Community Development District
St. Lucie West Services District
Stoneybrook Community Development District
Summerville Community Development District
Terracina Community Development District
Thousand Oaks Community Development District
Tree Island Estates Community Development District
Valencia Acres Community Development District

Non-Profits:
The Dunbar Center, Inc.
Hibiscus Children's Foundation, Inc.
Hope Rural School, Inc.
Maritime and Yachting Museum of Florida, Inc.
Tykes and Teens, Inc.
United Way of Martin County, Inc.
Workforce Development Board of the Treasure Coast, Inc.

- While with the Auditor General's Office he was on the staff for the state audits of the Martin County School District and Okeechobee County School District.
- During 1997 he performed a technical review of the Florida Institute of Certified Public Accountants state CPE course on Audits of State and Local Governments in Florida. His comments were well received by the author and were utilized in future updates to the course.

Continuing Professional Education

- During the past several years, he has participated in numerous professional development training programs sponsored by the AICPA and FICPA, including state conferences on special districts and governmental auditing in Florida. He averages in excess of 100 hours bi-annually of advanced training which exceeds the 80 hours required in accordance with the continuing professional education requirements of the Florida State Board of accountancy and the AICPA Private Companies Practice Section. He has over 75 hours of governmental CPE credit within the past two years.

Commitment to Quality Service

Personnel Qualifications and Experience

Paul Daly
Senior Accountant – 14 years

Education
- Florida Atlantic University, B.S. – Accounting

Professional Experience
- Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education
- Working to attain the requirements to take the Certified Public Accounting (CPA) exam.

Personnel Qualifications and Experience

Bryan Snyder
Manager – 11 years

Education
- Florida Atlantic University, B.B.A. – Accounting

Professional Experience
- Accountant beginning his professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.
- Mr. Snyder is gaining experience auditing governmental & nonprofit entities.

Continuing Professional Education
- Mr. Snyder participates in numerous continuing education courses and plans on working to acquire his CPA certificate.
- Mr. Snyder is currently studying to pass the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Tifanee Terrell, CPA
Senior Accountant – 5 years

Education

- Florida Atlantic University, M.A.C.C. – Accounting

Professional Experience

- Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- Ms. Terrell participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Personnel Qualifications and Experience

Dylan Dixon
Senior Accountant – 4 years

Education
- Indian River State College, B.S. – Accounting
- Florida Gulf Coast University, M.S. – Accounting

Professional Experience
- Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education
- Mr. Dixon participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- Mr. Dixon is currently studying to pass the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Brennen Moore
Staff Accountant – 3 years

Education
- Indian River State College, B.S. – Accounting

Professional Experience
- Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education
- Mr. Moore participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Katie Gifford
Staff Accountant – 2 years

Education
- Indian River State College, B.S. – Accounting

Professional Experience
- Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education
- Ms. Gifford participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Rayna Zicari
Staff Accountant – 2 years

Education
- Stetson University, B.B.A. – Accounting

Professional Experience
- Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education
- Ms. Zicari participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Deandre McFadden
Staff Accountant – 1 year

Education

- Florida Atlantic University, B.S. – Accounting

Professional Experience

- Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- Mr. McFadden participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

6815 Dairy Road
Zephyrhills, FL 33542

813.788.2155
BodinePerry.com

Report on the Firm's System of Quality Control

To the Partners of
Berger, Toombs, Elam, Gaines & Frank, CPAs, PL
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

November 30, 2022

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL (the firm), in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PLC, has received a peer review rating of *pass*.

Bodine Perry

Bodine Perry

(BERGER_REPORT22)

BodinePerry
Certified Public Accountants & Advisors

SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT

REQUEST FOR PROPOSALS

DISTRICT AUDITING SERVICES FOR FISCAL YEAR 2026
Osceola County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than December 22, 2025 at 12:00 p.m., at the offices of District Manager, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010. Proposals will be publicly opened at that time.

SECTION 2. FAMILIARITY WITH THE LAW. By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

SECTION 3. QUALIFICATIONS OF PROPOSER. The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL. Proposers shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

SECTION 5. SUBMISSION OF PROPOSAL. Submit one (1) electronic and one (1) unbound copy of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services – South Lake Toho Community Development District" on the face of it. **Pricing for each additional bond issuance is required.**

SECTION 6. MODIFICATION AND WITHDRAWAL. Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

SECTION 7. PROPOSAL DOCUMENTS. The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet, and a proposal with all required documentation pursuant to Section 12 of these instructions (the "Proposal Documents").

SECTION 8. PROPOSAL. In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

SECTION 9. BASIS OF AWARD/RIGHT TO REJECT. The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

SECTION 10. CONTRACT AWARD. Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

SECTION 11. LIMITATION OF LIABILITY. Nothing herein shall be construed as or constitute a waiver of the District's limited waiver of liability contained in Section 768.28, *Florida Statutes*, or any other statute or law.

SECTION 12. MISCELLANEOUS. All proposals shall include the following information in addition to any other requirements of the proposal documents.

A. List the position or title of all personnel to perform work on the District audit. Include resumes for each person listed; list years of experience in present position for each party listed and years of related experience.

B. Describe proposed staffing levels, including resumes with applicable certifications.

C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.

D. The lump sum cost of our provision of the services under the proposal for the District's first audit for which there are no special assessment bonds, plus the lump sum cost of two (2) annual renewals, which renewals shall include services related to the District's anticipated issuance of special assessment bonds.

SECTION 13. PROTESTS. In accordance with the District's Rules of Procedure, any protest regarding the Proposal Documents, must be filed in writing, at the offices of the

District Manager, within seventy-two (72) calendar hours (excluding Saturday, Sunday, and state holidays) after the receipt of the Proposal Documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturday, Sunday, and state holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the aforesaid Proposal Documents.

SECTION 14. EVALUATION OF PROPOSALS. The criteria to be used in the evaluation of proposals are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.

SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT
AUDITOR SELECTION
EVALUATION CRITERIA

1. Ability of Personnel. **(20 Points)**

(E.g., geographic location of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing work load; proposed staffing levels, etc.)

2. Proposer's Experience. **(20 Points)**

(E.g., past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other or current Community Development District(s) in other contracts; character, integrity, reputation of Proposer, etc.)

3. *Understanding of Scope of Work.* **(20 Points)**

Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.

4. Ability to Furnish the Required Services. **(20 Points)**

Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required.

5. Price. **(20 Points)*****

Points will be awarded based upon the lowest total proposal for rendering the services and the reasonableness of the proposal.

Total **(100 Points)**

***Alternatively, the Board may choose to evaluate firms without considering price, in which case the remaining categories would be assigned 25 points each.

SOUTH LAKE TOHO
COMMUNITY DEVELOPMENT DISTRICT

9CII

South Lake Toho Community Development District

Proposer

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Certified Public Accountants

2222 Colonial Road, Suite 200
Fort Pierce, Florida 34950
(772) 461-8833

591 SE Port St. Lucie Boulevard
Port Saint Lucie, Florida 34984
(772) 878-1952

Contact:

Jim Hartley, CPA
Principal

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DMHB
DiBARTOLOMEO, McBEE, HARTLEY & BARNES, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

South Lake Toho
Community Development District
Audit Selection Committee

Dear Committee Members:

We are pleased to have this opportunity to present the qualifications of DiBartolomeo, McBee, Hartley & Barnes, P.A. (DMHB) to serve as South Lake Toho Community Development District's independent auditors. The audit is a significant engagement demanding various professional resources, governmental knowledge and expertise, and, most importantly, experience serving Florida local governments. DMHB understands the services required and is committed to performing these services within the required time frame. We have the staff available to complete this engagement in a timely fashion. We audit several entities across the State making it feasible to schedule and provide services at the required locations.

Proven Track Record— Our clients know our people and the quality of our work. We have always been responsive, met deadlines, and been willing to go the extra mile with the objective of providing significant value to mitigate the cost of the audit. This proven track record of successfully working together to serve governmental clients will enhance the quality of services we provide.

Experience—DMHB has a history of providing quality professional services to an impressive list of public sector clients in Florida. We currently serve a large number of public sector entities in Florida, including cities, villages, special districts, as well as a large number of community development districts. Our firm has performed in excess of 100 community development district audits. In addition, our senior management team members have between 25 and 35 years experience in serving Florida governments. DMHB is a recognized leader in providing services to governmental and non-profit agencies within the State of Florida. Through our experience in performing audits, we have been able to increase our audit efficiency and therefore reduce cost. We have continually passed this cost saving on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with audit standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up to date on all changes that are occurring within the industry.

Timeliness – In order to meet the Districts needs, we will perform interim internal control testing by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 31st. Follow up review will be completed as necessary.

Communication and Knowledge Sharing— Another driving force behind our service approach is frequent, candid and open communication with management with no surprises. During the course of the audit, we will communicate with management on a regular basis to provide you with a status report on the audit and to discuss any issues that arise, potential management letter comments, or potential audit differences.

In the accompanying proposal, you will find additional information upon which you can evaluate DMHB's qualifications. Our full team is in place and waiting to serve you. Please contact us at 2222 Colonial Road, Suite 200 Fort Pierce, FL 34950. Our phone number is (772) 461-8833. We look forward to further discussion on how our team can work together with you.

Very truly yours,

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.

PROFESSIONAL QUALIFICATIONS

DiBartolomeo, McBee, Hartley & Barnes, P.A. is a local public accounting firm with offices in the cities of Fort Pierce and Port St. Lucie. The firm was formed in 1982.

➢ *Professional Staff Resources*

Our services will be delivered through personnel in both our Port St. Lucie and Ft. Pierce offices, located at 591 S.E. Port St. Lucie Blvd., Port St. Lucie, FL 34984 and 2222 Colonial Road, Suite 200, Fort Pierce, Florida 34950, respectively. DMHB has a total of 19 professional staff including 9 with extensive experience serving governmental entities.

Professional Staff Classification	Number of Professionals
Partner	4
Managers	2
Senior	2
Staff	11
	19

DiBartolomeo, McBee, Hartley & Barnes provides a variety of accounting, auditing, tax litigation support, estate planning, and consulting services. Some of the governmental, non-profit accounting, auditing and advisory services currently provided to clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under the OMB A-133 audit criteria

- Issuance of Comfort Letters, consent letters, and parity certificates in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews

- Assisting in compiling historical financial data for first-time and subsequent submissions for the GFOA Certificate of Achievement for Excellence in Financial Reporting

PROFESSIONAL QUALIFICATIONS (CONTINUED)

- ***Professional Staff Resources (Continued)***

  - Audits of franchise fees received from outside franchisees
  - Preparation of annual reports to the State Department of Banking and Finance
  - Audits of Internal Controls – Governmental Special Project
  - Assistance with Implementation of current GASB pronouncements

- ***Current and Near Future Workload***

  In order to better serve and provide timely and informative financial data, we have comprised an experienced audit team. Our present and future workloads will permit the proposed audit team to perform these audits within the time schedule required and meet all deadlines.

- ***Identification of Audit Team***

  The team is composed of people who are experienced, professional, and creative. They fully understand your business and will provide you with reliable opinions. In addition, they will make a point to maintain ongoing dialogue with each other and management about the status of our services.

  The auditing firm you select is only as good as the people who serve you. We are extremely proud of the outstanding team we have assembled for your engagement. Our team brings many years of relevant experience coupled with the technical skill, knowledge, authority, dedication, and most of all, the commitment you need to meet your government reporting obligations and the challenges that will result from the changing accounting standards.

  A flow chart of the audit team and brief resumes detailing individual team members' experience in each of the relevant areas follow.

  Jim Hartley, CPA – Engagement Partner (resume attached)
  Will assist in the field as main contact

  Jay McBee, CPA – Technical Reviewer (resume attached)

  Christine Kenny, CPA – Senior (resume attached)

Jim Hartley

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jim has over 35 years of public accounting experience and would serve as the engagement partner. His experience and training include:

- 35 years of non-profit and governmental experience.
- Specializing in serving entities ranging from Government to Associations and Special District audits.
- Has performed audits and advisory services for a variety of public sector entities.
- Has extensive experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines.
- Experienced in maintaining the GFOA Certificate of Achievement.
- 120 hours of CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities, counties, special districts and community development districts. Jim has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Jim currently provides internal audit and consulting services to governmental entities and non-profit agencies to assist in implementing and maintaining "best practice" accounting policies and procedures. Jim provides auditing services to the Fort Pierce Utilities Authority, St. Lucie County Fire District, City of Port St. Lucie, Tradition CDD #1 – 10, Southern Groves CDD #1-6, Multiple CDD audits, Town of St. Lucie Village, Town of Sewall's Point, Town of Jupiter Island along with several other entities, including Condo and Homeowner Associations.

Education and Registrations

- Bachelor of Science in Accounting – Sterling College.
- Certified Public Accountant

Professional Affiliations

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

Volunteer Service

- Treasurer & Executive Board - St. Lucie County Chamber of Commerce
- Budget Advisory Board - St. Lucie County School District
- Past Treasurer - Exchange Club for Prevention of Child Abuse & Exchange Foundation Board
- Board of Directors – State Division of Juvenile Justice

Jay L. McBee

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jay has over 45 years of public accounting experience and would serve as the technical reviewer on the audit. His experience and training include:

- 45 years of government experience.
- Specializing in serving local government entities.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, special districts, and school districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- Has extensive experience in performing pension audits.
- Experienced in developing and maintaining the GFOA Certificate of Achievement.
- 120 Hours of relevant government CPE credits over the past 3 years.
- Experience in municipal bond and other governmental-financing options and offerings.

Recent Engagements

Has provided auditing services on local governmental entities including towns, villages, cities, counties, special district and community development districts. Jay has assisted with financial preparation, system implementation, and a variety of government services to a wide range of governmental entities. Jay currently provides auditing services to the City of Port St. Lucie, City of Okeechobee Pension Trust Funds, St. Lucie County Fire District Pension funds, along with several other non-profit and governmental entities.

Education and Registrations

- Bachelor of Science in Accounting and Quantitative Business Management – West Virginia University.
- Certified Public Accountant

Professional Affiliations

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

Volunteer Service

- Member of the St. Lucie County Citizens Budget Committee
- Finance committee for the First United Methodist Church
- Treasurer of Boys & Girls Club of St. Lucie County

Christine M. Kenny, CPA

Senior Staff – DiBartolomeo, McBee, Hartley & Barnes

Experience and training

Christine has over 18 years of public accounting experience and would serve as a senior staff for the Constitutional Officers. Her experience and training include:

- 18 years of manager and audit experience.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, towns and special districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- 100 hours of relevant government CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities and special districts. Christine has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Christine currently provides services to multiple agencies to assist in implementing and maintaining "best practice" accounting policies and procedures. Engagements include St. Lucie County Fire District, City of Fort Pierce, Town of Sewall's Point, and Town of St. Lucie Village.

Education and Registrations

- Bachelor of Science in Accounting – Florida State University
- Professional Affiliations
- Active Member of the Florida Institute of Certified Public Accountants
- Active Member of the American Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

PROFESSIONAL QUALIFICATIONS (CONTINUED)

- ***Governmental Audit Experience***

DiBartolomeo, McBee, Hartley & Barnes, P.A., through its principals and members, has provided continuous in-depth professional accounting, auditing, and consulting services to local government units, nonprofit organizations, and commercial clients. Our professionals have developed considerable expertise in performing governmental audits and single audits and in preparing governmental financial statements in conformance with continually evolving GASB pronouncements, statements, and interpretations. All of the public sector entities we serve annually are required to be in accordance with GASB pronouncements and government auditing standards. We currently perform several Federal and State single audits in compliance with OMB Circular A-133 and under the Florida Single Audit Act. Our professionals are also experienced in assisting their clients with preparing Comprehensive Annual Financial Reports (GFOA).

All work performed by our firm is closely supervised by experienced certified public accountants. Only our most seasoned CPA's perform consulting services. Some of the professional accounting, auditing, and management consulting services currently provided to our local governmental clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under OMB A-133 audit criteria and the Florida Single Audit Act
- Assisting in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement of Excellence in Financial Reporting
- Audits of franchise fees received from outside franchisees
- Assistance with Implementation of GASB-34
- Internal audit functions
- Fixed assets review and updating cost/depreciation allocations and methods

ADDITIONAL DATA

- ***Procedures for Ensuring Quality Control & Confidentiality***

Quality control in any CPA firm can never be taken for granted. It requires a continuing commitment to professional excellence. DiBartolomeo, McBee, Hartley & Barnes is formally dedicated to that commitment.

In an effort to continue to maintain the standards of working excellence required by our firm, DiBartolomeo, McBee, Hartley & Barnes, P.A. joined the Quality Review Program of the American Institute of Certified Public Accountants. To be a participating member firm, a firm must obtain an independent compliance review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements. The scope of peer review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence
- Assignment of professional personnel to engagements
- Consultation on technical matters
- Supervision of engagement personnel
- Hiring and employment of personnel
- Professional development
- Advancement
- Acceptance and continuance of clients
- Inspection and review system

- ***Independence***

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, independent auditors must exercise utmost care in the performance of their duties.

Our firm has provided continuous certified public accounting services in the government sector for 31 years, and we are independent of the Community Development Districts as defined by the following rules, regulations, and standards:

ADDITIONAL DATA (CONTINUED)

- ***Independence (Continued)***

  - Au Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants
  - ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants
  - Chapter 21A-21, Florida Administrative Code
  - Section 473.315, Florida Statutes
  - Government Auditing Standards, issued by the Comptroller General of the United States

- ***Computer Auditing Capabilities***

  DiBartolomeo, McBee, Hartley & Barnes' strong computer capabilities as demonstrated by our progressive approach to computer auditing and extensive use of microcomputers. Jay McBee is the MIS partner for DMHB. Jay has extensive experience in auditing and evaluating various computer systems and would provide these services in this engagement.

  We view the computer operation as an integral part of its accounting systems. We would evaluate the computer control environment to:

  - Understand the computer control environment's effect on internal controls
  - Conclude on whether aspects of the environment require special audit attention
  - Make preliminary determination of comments for inclusion in our management letter

  This evaluation includes:

  - System hardware and software
  - Organization and administration
  - Access

Contracts of Similar Nature within References

Client	Years	Annual Audit In Accordance With GAAS	Engagement Partner	Incl. Utility Audit/ Consulting	GFOA Cert.	GASB 34 Implementation & Assistance	Total Hours
St. Lucie County Fire District Karen Russell, Clerk-Treasurer (772)462-2300	1984 - Current	√	**Jim Hartley**			√	**250-300**
City of Fort Pierce Johnna Morris, Finance Director (772)-460-2200	2005-current	√	**Mark Barnes**		√	√	**800**
Fort Pierce Utilities Authority Nina Hurtubise, Finance Director (772)-466-1600	2005-current	√	**Jim Hartley**	√	√	√	**600**
Town of St. Lucie Village Diane Robertson, Town Clerk (772) 595-0663	1999 – current	√	**Jim Hartley**			√	**100**
City of Okeechobee Pension Trust Funds Marita Rice, Supervisor of Finance (863)763-9460	1998 – current	√	**Jay McBee**				**60**
St. Lucie County Fire District 175 Pension Trust Fund Chris Bushman , Captain (772) 462-2300	1990 – current	√	**Jay McBee**				**60**
Tradition Community Development District 1-10 Alan Mishlove,District Finance Manager (407)382-3256	2002 - current	√	**Jim Hartley**			√	**350**
Legends Bay Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	**Jim Hartley**				**50**
Union Park Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	**Jim Hartley**				**50**
Deer Island Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	**Jim Hartley**				**50**
Park Creek Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	**Jim Hartley**				**50**
Waterleaf Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	**Jim Hartley**				**50**

TECHNICAL APPROACH

a. ***An Express Agreement to Meet or Exceed the Performance Specifications.***

1. The audit will be conducted in compliance with the following requirements:

    a. Rules of the Auditor General for form and content of governmental audits
    b. Regulations of the State Department of Banking and Finance
    c. Audits of State and Local Governmental Units-American Institute of Certified Public Accountants.

2. The audit report shall contain the opinion of the auditor in reference to all financial statements, and an opinion reflecting compliance with applicable legal provisions.
3. We will also provide the required copies of the audit report, the management letter, any related reports on internal control weaknesses and one copy of the adjusting journal entries and financial work papers.
4. The auditor shall, at no additional charge, make all related work papers available to any Federal or State agency upon request in accordance with Federal and State Laws and Regulations.
5. We will work in cooperation with the District, its underwriters and bond council in regard to any bond issues that may occur during the term of the contract.
6. The financial statements shall be prepared in conformity with Governmental Accounting Standards Board Statement Number 34, 63 and 65.

We will commit to issuing the audit for each Fiscal year by June 1st of the following year. In order to ensure this we will perform interim internal control testing as required by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 30th. Follow up review will be completed as necessary.

b. A Tentative Schedule for Performing the Key phases of the Audit

Audit Phase and Tasks	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.
I. Planning Phase:							
Meetings and discussions with South Lake Toho Community Development District personnel regarding operating, accounting and reporting matters							
Discuss management expectations, strategies and objectives							
Review operations							
Develop engagement plan							
Study and evaluate internal controls							
Conduct preliminary analytical review							
II. Detailed Audit Phase:							
Conduct final risk assessment							
Finalize audit approach plan							
Perform substantive tests of account balances							
Perform single audit procedures (if applicable)							
Perform statutory compliance testing							
III. Closing Phase:							
Review subsequent events, contingencies and commitments							
Complete audit work and obtain management representations							
Review proposed audit adjustments with client							
IV. Reporting Phase:							
Review or assist in preparation of financial statement for South Lake Toho Community Development District							
Prepare management letter and other special reports							
Exit conference with South Lake Toho Community Development District officials and management							
Delivery of final reports							

b. SPECIFIC AUDIT APPROACH

Our partners are not strangers who show up for an entrance conference and an exit conference. We have developed an audit plan that allows the partners to directly supervise our staff in the field. By assigning two partners to the audit, we will have a partner on-site for a significant portion of the fieldwork. This also gives the District an additional contact individual for questions or problems that may arise during the audit.

The scope of our services will include a financial, as well as, a compliance audit of the District's financial statements. Our audit will be conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Additionally, our audit will be conducted in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of local government entity audits performed in the State of Florida.

Our audit approach places emphasis on the accounting information system and how the data is recorded, rather than solely on the verification of numbers on a financial statement. This approach enables us to:

- Maximize our understanding of the District's operating environment
- Minimize time required conducting the audit since we start with broad considerations and narrow to specific audit objectives in critical areas

Our audit approach consists of four phases encompassing our audit process:

- Planning Phase
- Detailed Audit Phase
- Closing Phase
- Reporting

Planning Phase

Meetings and Expectations:

Our first step in this phase will be to set up a planning meeting with the financial and operating management of South Lake Toho Community Development District. Our goal here is to eliminate "surprises." By meeting with responsible officials early on we can discuss significant accounting policies, closing procedures and timetables, planned timing of our audit procedures and expectations of our work. This will also be the starting point for our discussions with management related to *SAS No. 99-Consideration of Fraud in a Financial Statement Audit*. Inquiries will be made regarding managements knowledge of fraud and on management's views regarding the risk of fraud.

Review Operations and Develop Engagement Plan

It is critical that we understand the District's operating environment. To do this we will obtain and review such items as, organizational charts, recent financial statements, budget information, major contracts and lease agreements. We will also gather other information necessary to increase our understanding of the District's operations, organization, and internal control.

Study and Evaluate Internal Control

As part of general planning, we will obtain an understanding and assessment of the District's control environment. This assessment involves a review of management's operating style, written internal control procedures, and the District's accounting system. The assessment is necessary to determine if we can rely on control procedures and thus reduce the extent of substantive testing.

We then test compliance with established control procedures by ascertaining that the significant strengths within the system are functioning as described to us. Generally, transactions are selected and reviewed in sufficient detail to permit us to formulate conclusions regarding compliance with control procedures and the extent of operation compliance with pertinent laws and regulations. This involves gaining an understanding of the District's procedures, laws and regulations, and testing systems for compliance by examining contracts, invoices, bid procedures, and other documents. After testing controls, we then evaluate the results of those tests and decide whether we can rely on controls and thus reduce other audit procedures.

Conduct Preliminary Analytical Review

Also during the planning stage, we undertake analytical procedures that aid us in focusing our energies in the right direction. We call these analytical reviews.

A properly designed analytical review can be a very effective audit procedure in audits of governmental units. Analytical reviews consist of more than just a comparison of current-year actual results to prior-year actual results. Very effective analytical review techniques include trend analysis covering a number of years and comparisons of information not maintained totally within the financial accounting system, such as per capita information, prevailing market interest rates, housing statistics, etc.

Some examples of effective analytical reviews performed together and/or individually include:

- Comparison of current-year actual results with current-year budget for the current and past years with investigation of significant differences and/or trends
- Trend analysis of the percentage of current-year revenues to current-year rates for the current and previous years with investigation of significant changes in the collection percentage
- Trend analysis of the percentage of expenditures by function for the current and previous years with investigation of significant changes in percentages by department
- Monthly analysis of receipts compared to prior years to detect trends that may have audit implications

Conclusions reached enable us to determine the nature, timing and extent of other substantive procedures.

Detailed Audit Phase

Conduct Final Risk Assessment and Prepare Audit Programs

Risk assessment requires evaluating the likelihood of errors occurring that could have a material affect on the financial statements being audited. The conclusions we reach are based on many evaluations of internal control, systems, accounts, and transactions that occur throughout the audit. After evaluating the results of our tests of control and our final risk assessment we can develop detailed audit programs.

Perform Substantive Tests of Account Balances

These tests are designed to provide reasonable assurance as to the validity of the information produced by the accounting system. Substantive tests involve such things as examining invoices supporting payments, confirmation of balances with independent parties, analytical review procedures, and physical inspection of assets. All significant accounts will be subjected to substantive procedures. Substantive tests provide direct evidence of the completeness, accuracy, and validity of data.

Perform Single Audit Procedures (if applicable)

During the planning phase of the audit we will request and review schedules of expenditures of federal awards and state financial assistance. These schedules will be the basis for our determination of the specific programs we will test.

In documenting our understanding of the internal control system for the financial statement audit, we will identify control activities that impact major federal and state programs as well. This will allow us to test certain controls for the financial audit and the single audit concurrently. We will then perform additional tests of controls for each federal and state program selected for testing. We will then evaluate the results of the test of controls to determine the nature, timing and extent of substantive testing necessary to determine compliance with major program requirements.

Perform Statutory Compliance Testing

We have developed audit programs for South Lake Toho Community Development District designed to test Florida Statutes as required by the Auditor General. These programs include test procedures such as general inquiries, confirmation from third parties, and examination of specific documents.

Closing Phase

During the closing phase we perform detail work paper reviews, request legal letters, review subsequent events and proposed audit adjustments. Communication with the client is critical in this phase to ensure that the information necessary to prepare financial statements in conformity with accounting principles generally accepted in the United States has been obtained.

Reporting Phase

Financial Statement Preparation

As a local firm, we spend a considerable amount of time on financial statement preparation and support. With this in mind, we can assist in certain portions of the preparation of financial statements or simply review a draft of financials prepared by your staff. We let you determine our level of involvement.

Management Letters

We want to help you solve problems before they become major.

Our management letters go beyond citing possible deficiencies in the District's internal control structures. They identify opportunities for increasing revenues, decreasing costs, improving management information, protecting assets and improving operational efficiency.

The diversity of experience of our personnel and their independent and objective viewpoints make the comments, observations, and conclusions presented in our management letters a valuable source of information. We have provided positive solution-oriented objective recommendations to our governmental clients regarding investments, accounting accuracy, data processing, revenue bonds, payroll, utility billing, purchasing, budgeting, risk management, and internal auditing.

This review ensures the integrity of the factual data in the management letter but does not influence or impair our independence.

Exit Conferences and Delivery of Reports

We anticipate meeting with appropriate District personnel in February and issuing the final required reports by the May meeting of each year.

PROPOSED AUDIT FEE

DiBartolomeo, McBee, Hartley & Barnes P.A. will perform the annual audit of South Lake Toho Community Development District as follows:

September 2026	$ 2,950
September 2027	$ 3,050
September 2028	$ 3,150
September 2029	$ 3,250
September 2030	$ 3,350

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned. If bonds are issued the fee would increase but would not exceed $1,250. The fee for subsequent annual renewals would be agreed upon separately.

SOUTH LAKE TOHO
COMMUNITY DEVELOPMENT DISTRICT

9CIII

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

SOUTH LAKE TOHO
COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: December 22, 2025
12:00PM

Submitted to:
South Lake Toho
Community Development District
c/o District Manager
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431

Submitted by:
Antonio J. Grau, Partner
Grau & Associates
1001 W. Yamato Road, Suite 301
Boca Raton, Florida 33431
Tel (561) 994-9299
(800) 229-4728
Fax (561) 994-5823
tgrau@graucpa.com
www.graucpa.com

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

December 22, 2025

South Lake Toho Community Development District
c/o District Manager
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2026, with an option for two (2) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to South Lake Toho Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Government audits are at the core of our practice: **95% of our work is performing audits for local governments and of that 98% are for special districts.** With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

Why Grau & Associates:

Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year-round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year-round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or David Caplivski, CPA (dcaplivski@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team

3 Partners

12 Professional Staff

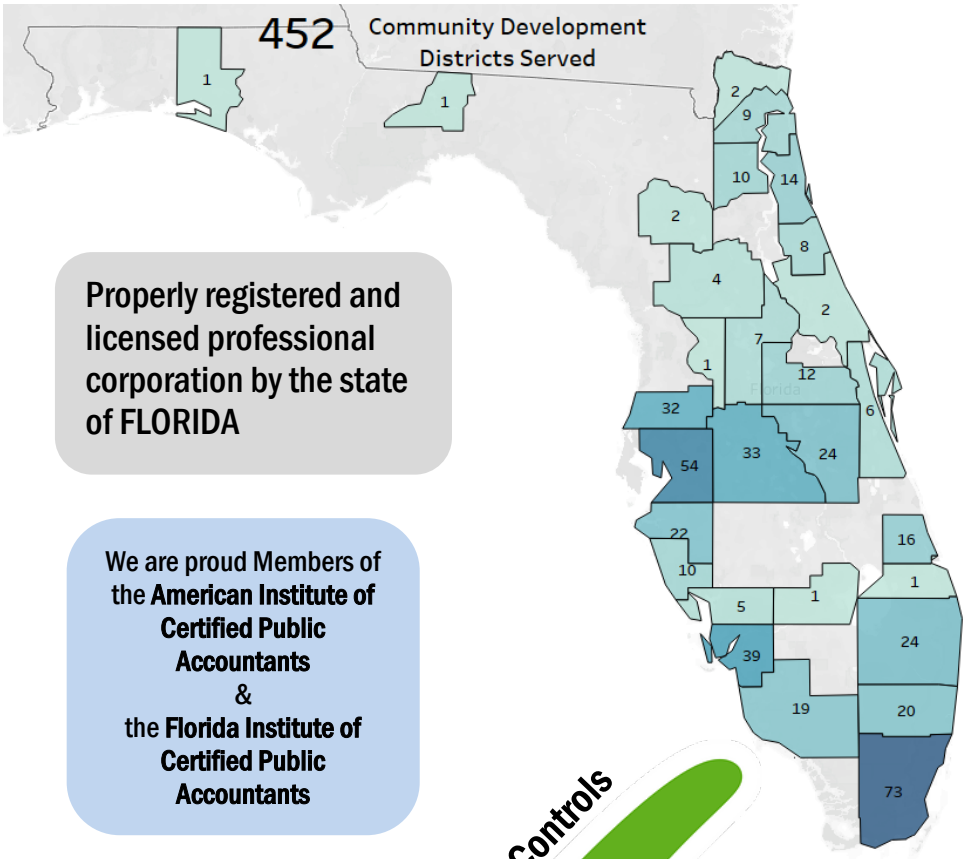
2 Administrative Professionals

10/17 Employees are CPAS

2005

Year founded

452 Community Development Districts Served



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**

Services Provided

- Financial Auditing
- Compliance Auditing
- Accounting
- Attestation
- Arbitrage Services
- Management Consulting

Quality Controls

⇒ External quality review program: consistently receives a pass

⇒ Internal: ongoing monitoring to maintain quality

9 Professional Groups

AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

FICPA
Florida Institute of Certified Public Accountants

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

November 18, 2025

Antonio Grau
Grau & Associates
1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431-4403

Dear Antonio Grau:

It is my pleasure to notify you that on November 18, 2025, 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, 2028. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
850.224.2727, x5957

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114 Review Number: 616829

PGP
PRIDA, GUIDA & PEREZ, P.A.
CERTIFIED PUBLIC ACCOUNTANTS
2504 W. KATHLEEN STREET
TAMPA, FLORIDA 33607
TELEPHONE: (813) 226-6091
FAX: (813) 229-7754

Report on the Firm's System of Quality Control

October 3, 2025

To the Partners of Grau & Associates
And the Peer Review Committee of the
Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Grau & Associates (the firm), in effect for the year ended June 30, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Grau & Associates in effect for the year ended June 30, 2025, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies),* or *fail*. Grau & Associates has received a peer review rating of *pass*.

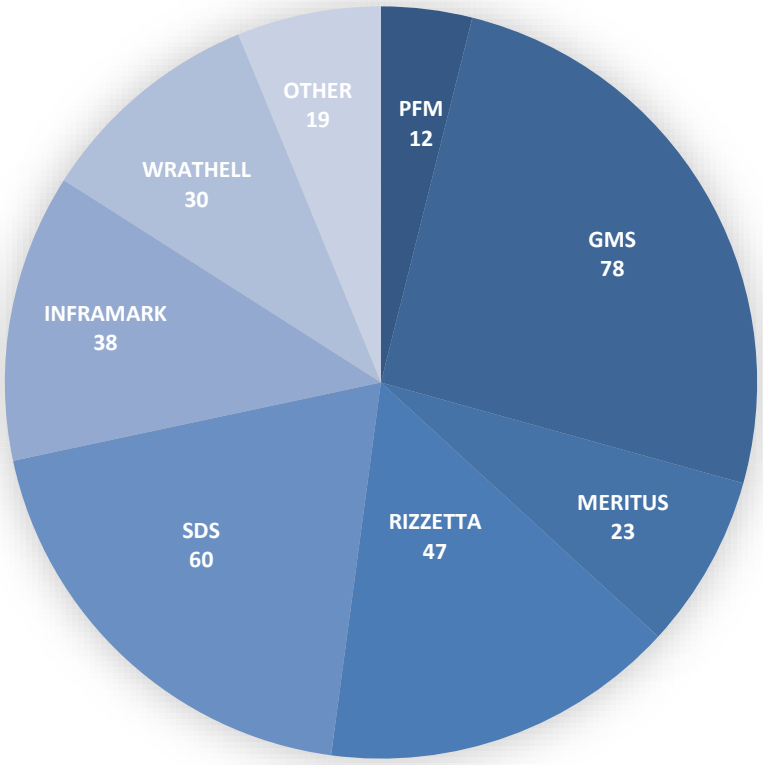
Prida Guida & Perez, P.A.

MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER FLORIDA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Firm & Staff Experience

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)
Years Performing Audits: 35+
CPE (last 2 years): Government Accounting, Auditing: 40 hours; Accounting, Auditing and Other: 53 hours
Professional Memberships: AICPA, FICPA, FGFOA, GFOA

David Caplivski, CPA (Partner)
Years Performing Audits: 13+
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 64 hours
Professional Memberships: AICPA, FICPA, FGFOA, FASD

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process."
- Tony Grau

"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."
-David Caplivski

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team. The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



Antonio 'Tony 'J. Grau, CPA
Partner

Contact: tgrau@graucpa.com | (561) 939-6672

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

University of South Florida (1983)
Bachelor of Arts
Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District
Dunes Community Development District
Fishhawk Community Development District (I, II, IV)
Grand Bay at Doral Community Development District
Heritage Harbor North Community Development District
St. Lucie West Services District
Ave Maria Stewardship Community District
Rivers Edge II Community Development District
Bartram Park Community Development District
Bay Laurel Center Community Development District

Boca Raton Airport Authority
Greater Naples Fire Rescue District
Key Largo Wastewater Treatment District
Lake Worth Drainage District
South Indian River Water Control

Professional Associations/Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants
City of Boca Raton Financial Advisory Board Member
Florida Government Finance Officers Association
Government Finance Officers Association Member

Professional Education *(over the last two years)*

Course	***Hours***
Government Accounting and Auditing	40
Accounting, Auditing and Other	53
Total Hours	93 (*includes of 4 hours of Ethics CPE)*



David Caplivski, CPA/CITP, Partner

Contact : dcaplivski@graucpa.com / 561-939-6676

Experience

Grau & Associates	Partner	2021-Present
Grau & Associates	Manager	2014-2020
Grau & Associates	Senior Auditor	2013-2014
Grau & Associates	Staff Auditor	2010-2013

Education

Florida Atlantic University (2009)
Master of Accounting
Nova Southeastern University (2002)
Bachelor of Science
Environmental Studies

Certifications and Certificates

Certified Public Accountant (2011)
AICPA Certified Information Technology Professional (2018)
AICPA Accreditation COSO Internal Control Certificate (2022)

Clients Served *(partial list)*

(>300) Various Special Districts
Aid to Victims of Domestic Abuse
Boca Raton Airport Authority
Broward Education Foundation
CareerSource Brevard
CareerSource Central Florida 403 (b) Plan
City of Lauderhill GERS
City of Parkland Police Pension Fund
City of Magnolia Island GERS
Coquina Water Control District
Central County Water Control District
City of Miami (program specific audits)
City of West Park
Coquina Water Control District
East Central Regional Wastewater Treatment Facl.
East Naples Fire Control & Rescue District
Hispanic Human Resource Council
Loxahatchee Groves Water Control District
Old Plantation Water Control District
Pinetree Water Control District
San Carlos Park Fire & Rescue Retirement Plan
South Indian River Water Control District
South Trail Fire Protection & Rescue District
Town of Haverhill
Town of Hypoluxo
Town of Hillsboro Beach
Town of Lantana
Town of Lauderdale By-The–Sea Volunteer Fire Pension
Town of Pembroke Park
Village of Wellington
Village of Golf

Professional Education (over the last two years)

Course	**Hours**
Government Accounting and Auditing	24
Accounting, Auditing and Other	64
Total Hours	88 (*includes 4 hours of Ethics CPE)*

Professional Associations

Member, American Institute of Certified Public Accountants
Member, Florida Institute of Certified Public Accountants
Member, Florida Government Finance Officers Association
Member, Florida Association of Special Districts

References

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 1998
Client Contact	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

Two Creeks Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2007
Client Contact	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

Journey's End Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2004
Client Contact	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

Specific Audit Approach

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

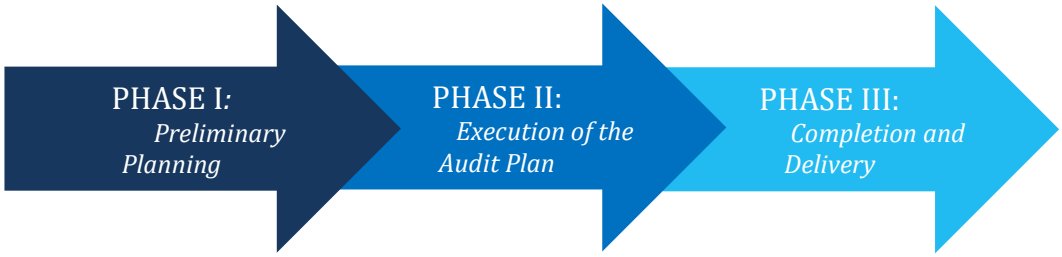
AUDIT APPROACH

Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm*** *and* ***we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but*** *will* ***exceed those expectations***. Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State of Local regulations. **We will deliver our reports in accordance with your requirements.**

Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



Phase I - Preliminary Planning

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- Read minutes of meetings;
- Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- Obtain an understanding of fraud detection and prevention systems;
- Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- Discuss and resolve any accounting, auditing and reporting matters which have been identified.

Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- Perform tests of compliance.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- Perform final analytical procedures;
- Review information and make inquiries for subsequent events; and
- Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

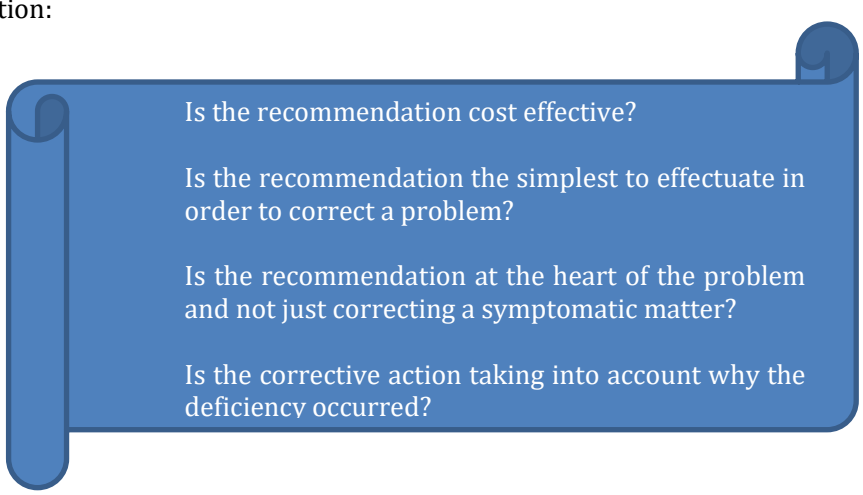
Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- Significant audit adjustments;
- Significant deficiencies or material weaknesses;
- Disagreements with management; and
- Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:



To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no "surprises" in the management letter and fosters a professional, cooperative atmosphere.

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

Cost of Services

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2026-2028 are as follows:

Year Ended September 30,	Fee
2026	$2,500
2027	$2,600
2028	$2,700
TOTAL (2026-2028)	**$7,800**

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned. If Bonds are issued the fee would increase by $1,500. The fee for subsequent annual renewals would be agreed upon separately.

Supplemental Information

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Farms Water Control District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Water Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓				9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
TOTAL	**491**	**5**	**4**	**484**	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

73 Current Arbitrage Calculations

We look forward to providing South Lake Toho Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!

For even more information on Grau & Associates please visit us on www.graucpa.com.

SOUTH LAKE TOHO
COMMUNITY DEVELOPMENT DISTRICT

9D

SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT

AUDITOR EVALUATION MATRIX

RFP FOR ANNUAL AUDIT SERVICES	ABILITY OF PERSONNEL	PROPOSER'S EXPERIENCE	UNDERSTANDING OF SCOPE OF WORK	ABILITY TO FURNISH REQUIRED SERVICES	PRICE	TOTAL POINTS
PROPOSER	20 POINTS	20 POINTS	20 POINTS	20 POINTS	20 POINTS	100 POINTS
Berger, Toombs, Elam, Gaines & Frank						
DiBartolomeo, McBee, Hartley & Barnes, P.A.						
Grau & Associates						

NOTES:

Completed by: _____ Date: _____

Board Member's Signature

_____

Printed Name of Board Member

SOUTH LAKE TOHO
COMMUNITY DEVELOPMENT DISTRICT

12

SOUTH LAKE TOHO
COMMUNITY DEVELOPMENT DISTRICT

12A

OSCEOLA
NEWS-GAZETTE
aroundosceola.com

AFFIDAVIT OF PUBLICATION

Osceola News-Gazette
222 Church Street, Kissimmee, FL 34741
(407) 846-7600

State of Florida, County of Broward, ss:

I, Anjana Bhadoriya, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Osceola News-Gazette, a publication that is a "legal newspaper" as that phrase is defined for the city of Kissimmee, for the County of Osceola, in the state of Florida, that this affidavit is Page 1 of 1 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates. Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Publication Dates:
- Dec 11, 2025

Notice ID: mygmrbCAuyFscLgUadnl
Notice Name: SOUTH LAKE TOHO CDD*RFQ Engineering Svs
PUBLICATION FEE: $129.16

Under penalties of perjury, I declare that I have read the foregoing document and that the facts stated in it are true,

Anjana Bhadoriya

Agent

VERIFICATION

State of Florida
County of Broward

SHERI SMITH
Notary Public - State of Florida
Commission # HH269383
Expires on May 31, 2026

Signed or attested before me on this: 12/12/2025

S Smith

Notary Public
Notarized remotely online using communication technology via Proof.

REQUEST FOR QUALIFICATIONS FOR ENGINEERING SERVICES FOR THE SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT

RFQ for Engineering Services

The South Lake Toho Community Development District ("District"), located in Osceola County, Florida, announces that professional engineering services will be required on a continuing basis for the District's stormwater systems, and other public improvements authorized by Chapter 190, Florida Statutes. The engineering firm selected will act in the general capacity of District Engineer and will provide District engineering services, as required.

Any firm or individual ("Applicant") desiring to provide professional services to the District must: 1) hold applicable federal, state and local licenses; 2) be authorized to do business in Florida in accordance with Florida law; and 3) furnish a statement ("Qualification Statement") of its qualifications and past experience on U.S. General Service Administration's "Architect-Engineer Qualifications, Standard Form No. 330," with pertinent supporting data. Among other things, Applicants must submit information relating to: a) the ability and adequacy of the Applicant's professional personnel; b) whether the Applicant is a certified minority business enterprise; c) the Applicant's willingness to meet time and budget requirements; d) the Applicant's past experience and performance, including but not limited to past experience as a District Engineer for any community development districts and past experience with Osceola County, Florida; e) the geographic location of the Applicant's headquarters and offices; f) the current and projected workloads of the Applicant; and g) the volume of work previously awarded to the Applicant by the District. Further, each Applicant must identify the specific individual affiliated with the Applicant who would be handling District meetings, construction services, and other engineering tasks.

The District will review all Applicants and will comply with Florida law, including the Consultant's Competitive Negotiations Act, Chapter 287, Florida Statutes ("CCNA"). All Applicants interested must submit electronic copies of Standard Form No. 330 and the Qualification Statement by 12:00 p.m. on December 29, 2025 to attention of Wrathell, Hunt and Associates, LLC, c/o District Manager, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431; Phone: (561) 571-0010 ("District Manager's Office").

The Board shall select and rank the Applicants using the requirements set forth in the CCNA and the evaluation criteria on file with the District Manager, and the highest ranked Applicant will be requested to enter into contract negotiations. If an agreement cannot be reached between the District and the highest ranked Applicant, negotiations will cease and begin with the next highest ranked Applicant, and if these negotiations are unsuccessful, will continue to the third highest ranked Applicant.

The District reserves the right to reject any and all Qualification Statements. Additionally, there is no express or implied obligation for the District to reimburse Applicants for any expenses associated with the preparation and submittal of the Qualification Statements in response to this request.

Any protest regarding the terms of this Notice, or the evaluation criteria on file with the District Manager, must be filed in writing, within seventy-two (72) hours (excluding weekends) after the publication of this Notice. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid Notice or evaluation criteria provisions. Any person who files a notice of protest shall provide to the District, simultaneous with the filing of the notice, a protest bond with a responsible surety to be approved by the District and in the amount of Twenty Thousand Dollars ($20,000.00).

Any and all questions relative to the RFQ shall be directed in writing by email only to Ernesto Torres at torrese@whhassociates.com with email copies to Michael Eckert at Michael.Eckert@KutakRock.com and Kate John at Kate.John@KutakRock.com.
December 11, 2025

SOUTH LAKE TOHO
COMMUNITY DEVELOPMENT DISTRICT

12B

REQUEST FOR QUALIFICATIONS FOR ENGINEERING SERVICES
FOR THE SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT

RFQ for Engineering Services

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Any and all questions relative to the RFQ shall be directed in writing by email only to Ernesto Torres at torrese@whhassociates.com with email copies to Michael Eckert at Michael.Eckert@KutakRock.com and Kate John at Kate.John@KutakRock.com.

SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT

DISTRICT ENGINEER PROPOSALS

COMPETITIVE SELECTION CRITERIA

1) **Ability and Adequacy of Professional Personnel** (Weight: 25 Points)

   Consider the capabilities and experience of key personnel within the firm including certification, training, and education; affiliations and memberships with professional organizations; etc.

2) **Consultant's Past Performance** (Weight: 25 Points)

   Past performance for other Community Development Districts in other contracts; amount of experience on similar projects; character, integrity, reputation, of respondent; etc.

3) **Geographic Location** (Weight: 20 Points)

   Consider the geographic location of the firm's headquarters, offices and personnel in relation to the project.

4) **Willingness to Meet Time and Budget Requirements** (Weight: 15 Points)

   Consider the consultant's ability and desire to meet time and budget requirements including rates, staffing levels and past performance on previous projects; etc.

5) **Certified Minority Business Enterprise** (Weight: 5 Points)

   Consider whether the firm is a Certified Minority Business Enterprise. Award either all eligible points or none.

6) **Recent, Current and Projected Workloads** (Weight: 5 Points)

   Consider the recent, current and projected workloads of the firm.

7) **Volume of Work Previously Awarded to Consultant by District** (Weight: 5 Points)

   Consider the desire to diversify the firms that receive work from the District; etc.

SOUTH LAKE TOHO
COMMUNITY DEVELOPMENT DISTRICT

12C

STATEMENT OF QUALIFICATIONS

ENGINEERING SERVICES

SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT

December 19, 2025











gai consultants®

STATEMENT OF QUALIFICATIONS

ENGINEERING SERVICES

SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT

December 19, 2025

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5) Certified Minority Business Enterprise 34
6) Current and Projected Workloads 34
7) Volume of Work Previously Awarded to Consultant by District 34

gai consultants®

December 19, 2025

Wrathell, Hunt and Associates, LLC
c/o District Manager
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431
VIA: Daphne Gillyard gillyardd@whhassociates.com

RE: Statement of Qualifications For Engineering Services
South Lake Toho Community Development District

Dear Selection Committee Members:

GAI understands the South Lake Toho Community Development District (South Lake Toho CDD) is seeking a firm that can be proactive in support of its operations and infrastructure development. As a full-service engineering firm, GAI has the capacity to support the South Lake Toho CDD's needs on a continuing basis by providing a full range of engineering services, such as stormwater, roadway, water, sewer, reuse, electrical, environmental, and other improvements. As Project Manager, Kathy Leo, PE, will lead a highly qualified team of GAI staff—all of whom will serve as your advocates.

Uniquely Qualified Team

GAI has assembled a team with the specific knowledge of the project and experience working with CDDs. This team will provide continuity and efficiency, to ensure the South Lake Toho CDD's assets are acquired and maintained appropriately. The team consists of:

Kathy Leo, PE, Principal-in-Charge and Project Manager, will provide support directly to you and the Board of Supervisors, while serving as leader for the GAI team. With 32 years of experience, Kathy has been involved in many capacities with numerous CDDs for over 26 years.

Santiago Machado, PE, Deputy Project Manager and Stormwater Management Lead, has been entrenched in South Lake Toho for years. His experience includes conducting comprehensive utilities and drainage studies and supporting the planning and entitlement efforts. Currently, he leads the Civil Engineering design team, focusing on site design and processing permits. Santiago's expertise has been instrumental in advancing the project, demonstrating his unwavering commitment to excellence, and his deep understanding of the site's needs.

GAI's Full-Service Technical Specialties include stormwater management, roadway design, structural engineering, environmental science, landscape architecture, economics, construction inspection, and more. Our team is fully prepared to resolve any issue that may arise.

Looking to the Future

As the South Lake Toho CDD matures, we will adapt to those needs, and are committed to servicing the needs of the CDD today and in the future.

The GAI team is fully dedicated to performing the work in accordance with the terms of this Request for Qualifications (RFQ), and looks forward to the opportunity to be a part of the South Lake Toho CDD staff. We will be committed resources whenever necessary throughout the duration of this contract. We stand ready to help you find innovative solutions for utility maintenance and management; articulate a vision for success; and anticipate varied requirements of operating, designing, permitting, and constructing facilities.

You have the personal assurance of Project Manager, Kathy Leo, PE, that GAI will serve the South Lake Toho CDD with the utmost respect and professionalism, while seamlessly performing the required duties of the District Engineer.

Sincerely,

GAI Consultants, Inc.

Kathleen Leo, PE
Vice President
321.319.3095 | k.leo@gaiconsultants.com











A BUSINESS REGISTRATION / FEDERAL, STATE, AND LOCAL LICENSES

gai consultants®

REGISTRATION AND AUTHORIZATION TO DO BUSINESS IN FLORIDA

GAI Consultants, Inc., is a corporation organized under the laws of the State of Pennsylvania since 1958, and has been licensed to conduct business in the State of Florida since 1974.



State of Florida
Department of State

I certify from the records of this office that G-A-I CONSULTANTS, INC. is a Pennsylvania corporation authorized to transact business in the State of Florida, qualified on December 11, 1974.

The document number of this corporation is 833525.

I further certify that said corporation has paid all fees due this office through December 31, 2025, that its most recent annual report/uniform business report was filed on January 14, 2025, and that its status is active.

I further certify that said corporation has not filed a Certificate of Withdrawal.

Given under my hand and the Great Seal of the State of Florida at Tallahassee, the Capital, this the Fourteenth day of January, 2025

GREAT SEAL OF THE STATE OF FLORIDA IN GOD WE TRUST

Secretary of State

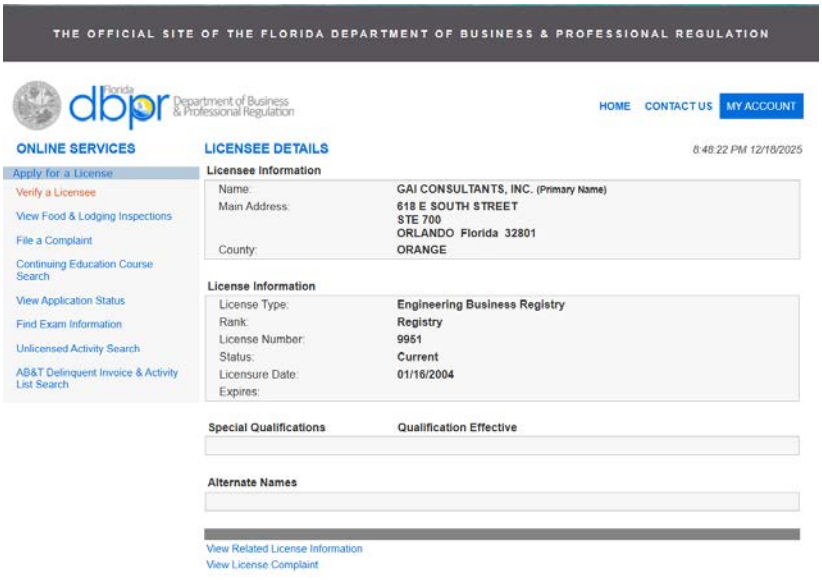
Tracking Number: 0827107016CC

To authenticate this certificate,visit the following site,enter this number, and then follow the instructions displayed.

https://services.sunbiz.org/Filings/CertificateOfStatus/CertificateAuthentication

FLORIDA DEPARTMENT OF BUSINESS & PROFESSIONAL REGULATION (DBPR)

GAI Consultants, Inc. is licensed under the Florida DBPR Engineering Business Registry to provide engineering services throughout the state.



THE OFFICIAL SITE OF THE FLORIDA DEPARTMENT OF BUSINESS & PROFESSIONAL REGULATION

dbpr Florida Department of Business & Professional Regulation

HOME CONTACT US MY ACCOUNT

ONLINE SERVICES
- Apply for a License
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- File a Complaint
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- View Application Status
- Find Exam Information
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- AB&T Delinquent Invoice & Activity List Search

LICENSEE DETAILS — 8:48:22 PM 12/18/2025

Licensee Information

Name:	GAI CONSULTANTS, INC. (Primary Name)
Main Address:	618 E SOUTH STREET STE 700 ORLANDO Florida 32801
County:	ORANGE

License Information

License Type:	Engineering Business Registry
Rank:	Registry
License Number:	9951
Status:	Current
Licensure Date:	01/16/2004
Expires:	

Special Qualifications	Qualification Effective

Alternate Names

View Related License Information
View License Complaint

LICENSES/CERTIFICATIONS

The State of Florida requires all engineering firms to maintain a Qualifying Engineer license. Kevin Leadbetter, PE serves as GAI's Qualifying Engineer, and his Professional Engineer license is included as verification of GAI's authorization to practice in Florida. We have also provided the relevant licenses and certifications for all proposed staff.



Ron DeSantis, Governor — Melanie S. Griffin, Secretary — FBPE

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF PROFESSIONAL ENGINEERS

THE PROFESSIONAL ENGINEER HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 471, FLORIDA STATUTES

LEADBETTER, KEVIN RUSSELL
6434 JACK WRIGHT ISLAND ROAD
ST. AUGUSTINE FL 32092

LICENSE NUMBER: PE61297
EXPIRATION DATE: FEBRUARY 28, 2027
Always verify licenses online at MyFloridaLicense.com

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Ron DeSantis, Governor — Melanie S. Griffin, Secretary — FBPE

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF PROFESSIONAL ENGINEERS

THE PROFESSIONAL ENGINEER HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 471, FLORIDA STATUTES

LEO, KATHLEEN S
618 E SOUTH STREET
SUITE 700
ORLANDO FL 32801

LICENSE NUMBER: PE51419
EXPIRATION DATE: FEBRUARY 28, 2027
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Ron DeSantis, Governor — Melanie S. Griffin, Secretary — FBPE

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF PROFESSIONAL ENGINEERS

THE PROFESSIONAL ENGINEER HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 471, FLORIDA STATUTES

KOLB, GREGORY DAVID
427 N SHINE AVENUE
ORLANDO FL 32803

LICENSE NUMBER: PE65759
EXPIRATION DATE: FEBRUARY 28, 2027
Always verify licenses online at MyFloridaLicense.com

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Ron DeSantis, Governor — Melanie S. Griffin, Secretary — FBPE

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF PROFESSIONAL ENGINEERS

THE PROFESSIONAL ENGINEER HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 471, FLORIDA STATUTES

LAND, WILLIAM SCOTT
601 W. MINNESOTA AVE
DELAND FL 32720

LICENSE NUMBER: PE47077
EXPIRATION DATE: FEBRUARY 28, 2027
Always verify licenses online at MyFloridaLicense.com

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Ron DeSantis, Governor — Melanie S. Griffin, Secretary — FBPE

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF PROFESSIONAL ENGINEERS

THE PROFESSIONAL ENGINEER HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 471, FLORIDA STATUTES

MACHADO, SANTIAGO
618 E SOUTH ST
STE 700
ORLANDO FL 32801

LICENSE NUMBER: PE62992
EXPIRATION DATE: FEBRUARY 28, 2027
Always verify licenses online at MyFloridaLicense.com

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Ron DeSantis, Governor — Melanie S. Griffin, Secretary — FBPE

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF PROFESSIONAL ENGINEERS

THE PROFESSIONAL ENGINEER HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 471, FLORIDA STATUTES

ALLIS, BENJAMIN JOEL
640 FOURTH STREET
OAKMONT PA 15139

LICENSE NUMBER: PE89242
EXPIRATION DATE: FEBRUARY 28, 2027
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Ron DeSantis, Governor — Melanie S. Griffin, Secretary — dbpr

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF LANDSCAPE ARCHITECTURE

THE LANDSCAPE ARCHITECT HEREIN HAS REGISTERED UNDER THE PROVISIONS OF CHAPTER 481, FLORIDA STATUTES

TEMPLIN, JON LEE
2516 BOYD AVE
ORLANDO FL 32803

LICENSE NUMBER: LA6667227
EXPIRATION DATE: NOVEMBER 30, 2027
Always verify licenses online at MyFloridaLicense.com

ISSUED: 12/02/2025

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SWS

Society of Wetland Scientists
Certification Program, Inc.

grants the designation

Professional Wetland Scientist

to

Don J. Silverberg, M.S.

In recognition of all the professional requirements approved by the Society of Wetland Scientists Certification Program, Inc. and verified by the Society's Certification Review Panel on the 23rd day of May, 1995
Professional Wetland Scientist number 000272

Mary C. Landin, Ph.D., President
Thomas E. Stopinski, Ph.D., Chair

LICENSES/CERTIFICATIONS

Authorized Gopher Tortoise Agent

FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION
Division of Habitat and Species Conservation
Wildlife Diversity Conservation Section
620 South Meridian Street, Mail Station 2A
Tallahassee, Florida 32399-1600
(850) 921-1031

Permittee Name: Don Silverberg
Permittee Address: GAI Consultants
618 East South Street Suite 700
ORLANDO, FLORIDA 32801
UNITED STATES

Permit Number: GTA-09-00004**H**
Effective Date: **04/21/2025**
Expiration Date: **03/31/2029**

IS AUTHORIZED TO:

1. Conduct gopher tortoise surveys
2. Capture gopher tortoises using bucket traps
3. Capture gopher tortoises using hand shovel excavation of gopher tortoise burrows
4. Release gopher tortoises at recipient sites
5. Supervise backhoe excavation of gopher tortoise burrows to capture gopher tortoises

Permittee Signature: Digitally signed by Don J. Silverberg DN: cn=Don J. Silverberg, o=GAI Consultants, email=D.Silverberg@gaiconsultants.com, Date: 2025.04.21 15:53:32 -04'00' Date: 21 April 2025

Not valid unless signed. By signature, confirms that all information provided to issue the permit is accurate and complete, and indicates acceptance and understanding of the provisions and conditions listed below. **Any false statements or misrepresentations when applying for this permit may result in felony charges and will result in revocation of this permit.**

Authorized By: Michael Kakalow
Authorized for: Melissa Tucker, Division Director

Authorizing Signature: Wildlife Diversity Conservation Section
Date: 04/21/2025

PERMIT CONDITIONS AND PROVISIONS:

1 Authorization to conduct the specified activities in association with the relocation of gopher tortoises in Florida is subject to Rule 68A-9.002 and Chapter 68A-27, Florida Administrative Code (F.A.C.), the Gopher Tortoise Permitting Guidelines (April 2008 – **revisions incorporated April 2023**) [hereafter, the "Permitting Guidelines"], and subsequent revisions of these guidelines that are in effect at the time the authorized activities are conducted, and subject to the following provisions/conditions. Responsibilities for each authorized activity are detailed in these guidelines. Authorized activities are also predicated and conditioned on the information and assurances provided in the **Authorized Gopher Tortoise Agent's ("Agent") 03/25/2025** application (as supplemented), the assurances of which are herein incorporated by reference.

2 The **Agent** shall only take, attempt to take, pursue, hunt, harass, capture, possess, or transport gopher tortoises, or molest, damage or destroy any gopher tortoise burrows when such activity is authorized by a separate permit (e.g., Conservation, 10 or Fewer Burrows, Temporary Exclusion, Recipient Site, Scientific Collecting) issued by the FWC for a specified property that authorizes the **Agent** to capture and possess gopher tortoises from or within that property.

3 Tortoises shall only be relocated when the low temperature at the recipient site is forecasted by the National Weather Service to be above 50° Fahrenheit for three consecutive days after release (including the day of relocation). This three-day window of milder overnight temperatures is required to allow the relocated tortoises to settle into the recipient site and to reduce the chance of cold-related stress or mortality.

4 Captured gopher tortoises that show signs of disease (i.e., nasal and ocular discharge, emaciation, etc.) shall not be relocated off-site to an authorized recipient site and must be reported to the Gopher Tortoise Program (by phone 850-921-1031 or by email to GTPermits@MyFWC.com) within 48 hours of capture. At the **Agent's** discretion, symptomatic tortoises may be: relocated on-site; transported to and quarantined at a FWC-licensed wildlife rehabilitation center (list available upon request) or licensed veterinary facility for treatment and subsequent relocation of recovered, non-symptomatic gopher tortoises along with others from the population; transported and donated to a FWC-permitted disease research program; or humanely euthanized by a licensed veterinarian when disease is advanced.

5 Gopher tortoise burrow surveys **on proposed or existing donor or recipient sites shall** be conducted in accordance with the Permitting Guidelines, as amended. Surveys shall be conducted no more than 90 days prior to submitting a relocation application.

6 During transport, gopher tortoises **shall** be held in shaded conditions, individually, in separate containers that are well-ventilated and large enough to allow the tortoise to turn around. **Tortoises shall be transported within covered, well-ventilated areas of vehicles (not in open trucks, under truck bed covers, or in trailers with no screens or windows that can be opened) and shall be kept at moderate temperatures between 70-85° Fahrenheit.** Tortoises **shall** not be held more than 72 hours after capture unless otherwise authorized by FWC permit.

7 **Gopher tortoises may be captured under a relocation permit by supervised backhoe excavation.** Supervised backhoe excavation of gopher tortoise burrows shall only take place with at least two people present at each burrow. A backhoe operator and a person on the ground at the burrow are required at all times during backhoe excavation. Backhoes **shall** be equipped with a flat blade on the bucket for digging. Excavation of a burrow **may** not be started unless it can be fully excavated in the same day. Burrow excavation is not complete until the burrow terminus is reached, and all side chambers are found and completely excavated.

8 This permit does not authorize **Agent** access to any public or private properties. Permission to access the property **shall** be secured from the appropriate landholders prior to undertaking any work on such properties.

9 This permit is non-transferable and shall be readily available for inspection at all times while engaging in the permitted activities. This permit may be suspended, revoked or not renewed for just cause pursuant to Rule 68-1.010, F.A.C., and Chapter 120, Florida Statutes. **It is the responsibility of the Authorized Agent and their Assistants to comply with permit conditions and all applicable guidelines requirements. Permit noncompliance is grounds for enforcement action; for permit termination, revocation, suspension, or modification; or denial of a permit renewal application (Rule 68-1.010 F.A.C.; see also Appendix 15). Failure of the Authorized Agent and/or Assistants to fulfill the responsibilities outlined in these guidelines puts tortoises at risk for take under Rule 68A-27.003 F.A.C.**

10 **Gopher tortoises may be captured under a relocation permit by bucket trap, hand capture outside of burrows, or hand shovel excavation of gopher tortoise burrows. Capturing a tortoise outside a burrow is not sufficient reason to assume the burrow is vacant. When bucket traps are used, the traps shall be shaded, they shall be checked at least once per day (preferably twice per day—once in the morning and once in the late afternoon), and they shall remain in place for at least 28 consecutive days or until the resident tortoise is captured, whichever occurs first. In cases where traps are set during colder months in northern Florida (November – March) and no tortoise is captured after 28 consecutive days, burrows shall be excavated to determine if they are occupied. All traps shall be closed if at any time during the 28 consecutive days trapping period the forecasted low temperature is 50° Fahrenheit or lower at the donor site. The 28 consecutive day trapping period shall restart at day 1 when a trap is closed for any reason.**

11 **Gopher tortoises may be released at a compliant, permitted recipient site.** Tortoises released at a recipient site shall be released into an enclosure in conformance with the FWC enclosure requirements specified in the Permitting Guidelines, or as amended. Gopher tortoises should be released near existing abandoned burrows or excavated starter burrows at the recipient site.

12 **The activities authorized under this Permit shall be carried out by the Agent or the Assistant(s) that are designated by the Agent. Assistants may work under the supervision of an agent named on a relocation or recipient site permit if those assistants are listed in the FWC online permit system under the named agent's Authorized Gopher Tortoise Agent Permit. The Agent shall be as fully responsible for any such activities to the same extent as if they had themselves carried out those activities under this Permit. Assistants shall only conduct the activities authorized on the named agent's Authorized Gopher Tortoise Agent Permit. Certain activities may only be conducted by the Agent. The Agent shall utilize the FWC online permitting system to revise its list of designated Assistants to include a designated Assistant prior to that Assistant conducting any gopher tortoise activities authorized under the permit. The FWC reserves the right to deny an Agent's designation of an individual as an Assistant if the rights of the proposed Assistant to obtain gopher tortoise permits have been suspended or revoked. Both the named Agent and Assistants may be held accountable for noncompliance with permit conditions and guidelines requirements, as the named Agent is responsible for any such activities performed by an Assistant to the same extent as if they had personally carried out those activities under the designated permit. The named Agent or their Assistants shall not perform activities under a permit when the permit conditions and guidelines requirements are not met, even if the permit status is active (e.g., tortoises shall not be released at a recipient site when the structural integrity of the soft release enclosure is compromised, or the habitat management components of the management plan are not met). Assistants shall be directly supervised on-site by the Agent when the Assistant(s) are collecting gopher tortoise blood samples or during backhoe excavation of gopher tortoise burrows. The Agent shall be as fully responsible for activities conducted by Assistants and contracted backhoe operators to the same extent as if they had themselves carried out those activities under this Permit.**

13 The **Agent** and its Assistant(s) **shall** carry with them this original permit or a complete copy while engaged in the permitted gopher tortoise activities. The Assistant(s) **shall** also be in possession of a copy of the letter of designation from the **Agent**.



14 The **Agent**, by signing this permit, specifically agrees to allow authorized Commission personnel, upon presentation of credentials, access to sites to inspect the activities authorized under this permit.

15 A request for permit renewal or extension should be submitted at least 45 days prior to the expiration date of this permit.

A person whose substantial interests are affected by FWC's action may petition for an administrative proceeding (hearing) under sections 120.569 and 120.57 of the Florida Statutes. A person seeking a hearing on FWC's action shall file a petition for hearing with the agency within 21 days of receipt of written notice of the decision. The petition must contain the information and otherwise comply with section 120.569, Florida Statutes, and the uniform rules of the Florida Division of Administration, chapter 28-106, Florida Administrative Code. If the FWC receives a petition, FWC will notify the Permittee. The attached Explanation of Rights statement provides additional information as to the rights of parties whose substantial interests are or may be affected by this action.











B STANDARD FORM 330

gai consultants®

ARCHITECT-ENGINEER QUALIFICATIONS

PART I – CONTRACT-SPECIFIC QUALIFICATIONS

A. CONTRACT INFORMATION

1. TITLE AND LOCATION (City and State)
Engineering Services for The South Lake Toho Community Development District

2. PUBLIC NOTICE DATE	3. SOLICITATION OR PROJECT NUMBER
December 14, 2025	N/A

B. ARCHITECT-ENGINEER POINT OF CONTACT

4. NAME AND TITLE
Kathy Leo, PE | Vice President

5. NAME OF FIRM
GAI Consultants, Inc.

6. TELEPHONE NUMBER	7. FAX NUMBER	8. E-MAIL ADDRESS
321.319.3095	407.843.1070	k.leo@gaiconsultants.com

C. PROPOSED TEAM

(Complete this section for the prime contractor and all key subcontractors.)

	(CHECK) PRIME	J-V PARTNER	SUBCON-TRACTOR	9. FIRM NAME	10. ADDRESS	11. ROLE IN THIS CONTRACT
a.	✓			GAI Consultants, Inc. ☑ CHECK IF BRANCH OFFICE	618 E. South Street, Suite 700 Orlando, FL 32801	Civil, Structural, Landscape Architecture, Environmental, and Construction Engineering Inspection
b.				☐ CHECK IF BRANCH OFFICE		
c.				☐ CHECK IF BRANCH OFFICE		
d.				☐ CHECK IF BRANCH OFFICE		
e.				☐ CHECK IF BRANCH OFFICE		

D. ORGANIZATIONAL CHART OF PROPOSED TEAM

☑ *(Attached, see next page)*

ORGANIZATIONAL CHART OF PROPOSED TEAM

SOUTH LAKE TOHO
Community Development District

KATHY LEO, PE
PRINCIPAL-IN-CHARGE AND PROJECT MANAGER

SANTIAGO MACHADO, PE
DEPUTY PROJECT MANAGER

UTILITIES	STORMWATER MANAGEMENT	PUBLIC ROADWAYS	PERMIT REVIEW
Greg Kolb, PE	Santiago Machado, PE	Scott Land, PE	Tony Reddeck

OTHER PUBLIC IMPROVEMENTS

STRUCTURAL	ENVIRONMENTAL
Benjamin Allis, PE	**DJ Silverberg, PWS, GTA**
LANDSCAPE ARCHITECTURE	CONSTRUCTION ENGINEERING INSPECTION
Jon Templin, PLA	**Ramon Estocapio, EI**

E. RESUMES OF KEY PERSONNEL PROPOSED FOR THIS CONTRACT

(Complete one Section E for each key person.)

12. NAME	13. ROLE IN THIS CONTRACT	14. YEARS EXPERIENCE	
		a. TOTAL	b. WITH CURRENT FIRM
Kathy Leo, PE	Principal-in-Charge / Project Manager	32	8

15. FIRM NAME AND LOCATION *(City and State)*

GAI Consultants, Orlando, FL

16. EDUCATION *(Degree and Specialization)*	17. CURRENT PROFESSIONAL REGISTRATION *(State and Discipline)*
MS, Environmental Engineering BS, Environmental Engineering	Professional Engineer (PE): FL – 1997, #51419

18. OTHER PROFESSIONAL QUALIFICATIONS *(Publications, Organizations, Training, Awards, etc.)*

Ms. Leo serves as Vice President within GAI's Community Infrastructure group. With 32 years of experience, she has a broad range of experience in the private and public markets. Ms. Leo is well versed in project development from conceptual planning to design and construction. She works hand-in-hand with team leaders—enabling successful project implementation, as part of a collaborative team. Ms. Leo has been involved with over a dozen CDDs in Florida during the past 27 years. She understands the process from contruction to acceptance of infrastructure by a CDD. She has authored numerous Engineer's Reports and has worked closely with District Attorneys and District Manager.

Affiliations: Commercial Real Estate Women's Network (CREW) Member and ULI Member; Florida Engineering Society (FES), Member; ASCE, Regional Vice President, 2002; East Central Florida Branch, Past-President, 2001; East Central Florida Branch, President, 2000; Lake County Bicycle and Pedestrian Advisory Committee, 2000–2005

19. RELEVANT PROJECTS

a.

(1) TITLE AND LOCATION *(City and State)*	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Poinciana Community Development District (PCDD) **Poinciana, Florida**	2000–Present	N/A

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE — ☑ Check if project performed with current firm

District Engineer for continuing professional engineering services for PCDD, which included providing information, processing construction requisitions, processing and acceptance of utilities and stormwater systems, and budget assistance. As District Engineer, we prepared the engineering reports, which presented information pertinent to the financing of proposed improvements within the PCDD. ***Work performed with previous firm and continues with GAI.***

b.

(1) TITLE AND LOCATION *(City and State)*	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Poinciana West Community Development District (PWCDD) **Poinciana, Florida**	2006–2025	N/A

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE — ☑ Check if project performed with current firm

District Engineer for continuing professional engineering services for PWCDD, which included providing information, processing construction requisitions, processing and acceptance of utilities and stormwater systems, and budget assistance. As District Engineer, we prepared the engineering reports, which presented information pertinent to the financing of proposed improvements within the PWCDD. ***Work performed with previous firm and continues with GAI.***

c.

(1) TITLE AND LOCATION *(City and State)*	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Enterprise Community Development District (ECDD) **Celebration, Florida**	2000–Present	N/A

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE — ☑ Check if project performed with current firm

Project Manager for services including preparing the engineering report that presented information pertinent to the financing of proposed improvements within the districts, and for district engineering services, operations assistance, and maintenance of district facilities. This project involved providing information, maps, graphics, legal descriptions, and sketches in support of the petition filed before the Florida Land and Water Adjudicatory Commission in accordance with Chapter 120, "Administrative Procedures Act" and Chapter 190, "Community Development Districts." ***Work performed with previous firm and continues with GAI.***

d.

(1) TITLE AND LOCATION *(City and State)*	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Lake Harris Community Development District (LHCDD) **Leesburg, Florida**	2022–Present	N/A

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE — ☑ Check if project performed with current firm

District Engineer for continuing professional engineering services for LHCDD, including internal community roadways, site grading, stormwater collection, potable water, and wastewater collection and transmission systems, and offsite roadway and utility improvements.

E. RESUMES OF KEY PERSONNEL PROPOSED FOR THIS CONTRACT

(Complete one Section E for each key person.)

12. NAME	13. ROLE IN THIS CONTRACT	14. YEARS EXPERIENCE	
		a. TOTAL	b. WITH CURRENT FIRM
Santiago Machado, PE	Deputy PM / Stormwater Management	26	2

15. FIRM NAME AND LOCATION *(City and State)*

GAI Consultants, Orlando, FL

16. EDUCATION *(Degree and Specialization)*	17. CURRENT PROFESSIONAL REGISTRATION *(State and Discipline)*
BS, Civil Engineering; BS, Architectural Engineering	Professional Engineer (PE): FL – 2005, #62992

18. OTHER PROFESSIONAL QUALIFICATIONS *(Publications, Organizations, Training, Awards, etc.)*

Mr. Machado has over 26 years of experience in the land development industry, specializing in the design and permitting of roadway, utility, and stormwater management systems for institutional, commercial, and residential projects. He leads multidisciplinary teams and supports clients across Florida with comprehensive civil engineering, land development, and utility design services. His background includes project management, roadway and site design, permitting, and coordination for projects ranging from small infill sites to large scale master planned developments. He also has extensive expertise in stormwater master planning, floodplain management, erosion and sediment control, construction inspection, and certification of completed infrastructure.

19. RELEVANT PROJECTS

a.

(1) TITLE AND LOCATION *(City and State)*

County Road 33 CDD, Banning Ranch Residential Community
Hanover Land Company, LLC., Leesburg, Florida

(2) YEAR COMPLETED	
PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Ongoing	Ongoing

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE

☑ Check if project performed with current firm

QA/QC Reviewer. Provided QA/QC oversight for the site and civil engineering design of Banning Ranch, a 160-acre planned residential community with approximately 243 homes and an amenity center along CR 33. Responsibilities in-cluded reviewing designs for offsite water, sewer, and reuse utility extensions along CR 33 and Manor Oaks Court; on-site roadway layout, grading, stormwater systems, and potable and wastewater collection and transmission infrastruc-ture; and offsite roadway improvements at project entrances. The project required coordination and permitting with multi-ple agencies, including the St. Johns River Water Management District, the City of Leesburg, Lake County, and the Flor-ida Department of Environmental Protection.

b.

(1) TITLE AND LOCATION *(City and State)*

Dewey Robbins CDD, Hodges Reserve Residential Community
Hanover Land Company, LLC, Leesburg, Florida

(2) YEAR COMPLETED	
PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Ongoing	Ongoing

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE

☑ Check if project performed with current firm

Project Manager responsible for providing site/civil engineering design services for Hodges Reserve, an approximately 149-acre planned residential community located on Dewey Robbins Road just east of the major US 27 thoroughfare in Leesburg, Florida. GAI's design provides the necessary infrastructure to service the residences, including offsite water and sewer improvements along Dewey Robbins Road west to US 27; on site internal roadways, site grading, stormwater collection, potable water, and wastewater collection and transmission systems; and offsite roadway improvements to Dewey Robbins Road at each of the project entrances. The project also required permitting through the St. Johns River Water Management District (SJRWMD), the City of Leesburg, Lake County, and the Florida Department of Environmental Protection (FDEP).

c.

(1) TITLE AND LOCATION *(City and State)*

Horseshoe Creek CDD, Reedy Isle Horseshoe Bridge Development
Hanover Land Company, LLC, Davenport, Florida

(2) YEAR COMPLETED	
PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Ongoing	Ongoing

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE

☑ Check if project performed with current firm

Project Oversight for the widening of Neptune Road from Partin Settlement Road to US 192. Neptune Road is an important throughway connecting St. Cloud and downtown Kissimmee; this 3.9-mile improvement project completed the corridor while addressing capacity and safety issues.

d.

(1) TITLE AND LOCATION *(City and State)*

Edgewater Neighborhood ED7 – Avenue D
BTI Partners, St. Cloud, Florida

(2) YEAR COMPLETED	
PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Ongoing	Ongoing

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE

☑ Check if project performed with current firm

Project Manager. GAI is providing the design and permitting of the Avenue D Road Extension project within ED7, a 2-lane divided roadway extending south from Boulevard D approximately 2,500 lf to Kissimmee Park Road. GAI's design includes the necessary stormwater ponds to support the roadway and the infrastructure within the roadway, such as stormwater collection, potable water, wastewater collection, and transmission systems, and reclaim water. The design is based on current regulations set forth by Osceola County, Toho Water Authority, South Florida Water Management District (SFWMD) and FDEP.

E. RESUMES OF KEY PERSONNEL PROPOSED FOR THIS CONTRACT

(Complete one Section E for each key person.)

12. NAME	13. ROLE IN THIS CONTRACT	14. YEARS EXPERIENCE	
		a. TOTAL	b. WITH CURRENT FIRM
Greg Kolb, PE	Utilities	26	4

15. FIRM NAME AND LOCATION *(City and State)*

GAI Consultants, Orlando, FL

16. EDUCATION *(Degree and Specialization)*

MS, Civil Engineering
BS, Civil Engineering

17. CURRENT PROFESSIONAL REGISTRATION *(State and Discipline)*

Professional Engineer (PE): FL –2007, #65759

18. OTHER PROFESSIONAL QUALIFICATIONS *(Publications, Organizations, Training, Awards, etc.)*

Mr. Kolb is the Engineering Director of GAI's Florida Water Division. He manages projects in water supply, treatment, and distribution; wastewater collection, treatment, and effluent disposal; and reclaimed water management. Mr. Kolb has held increasingly challenging roles on various types of water projects—ultimately overseeing tasks such as master planning, studies, permitting, public involvement, preliminary design, final design, and construction phase services. Prior to moving to Orlando, Mr. Kolb served as a Resident Engineer in the Atlanta area, where he managed water and wastewater treatment construction projects ranging in value from $1.7 million to $55 million. In recent years, he has served in Program Manager and District Engineer roles providing utility management services to Central Florida clients; presently, Mr. Kolb continues to deliver Engineer-of-Record (EOR) and project management responsibilities for unique and challenging water and wastewater projects.

Affiliations: Director-at-Large, Florida Water Environment Association (FWEA), 2016–2020; Water Environment Association; Water Environment Association; Engineers Without Borders, Professional Mentor for USF Student Chapter

19. RELEVANT PROJECTS

a.

(1) TITLE AND LOCATION *(City and State)*	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Enterprise Community Development District (ECDD) **Celebration, Florida**	Ongoing	Ongoing

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE — ☑ Check if project performed with current firm

District Engineer. Contract responsibilities include oversight of the contracted Operations & Maintenance (O&M) services for the district's water, wastewater, and reuse water service areas as well as utility management duties including various engineering analysis, reports, and CIP planning activities. Recently, Mr. Kolb has been involved with technical review of new development infrastructure plans, including proposed lift stations, pipeline crossings over wetlands, as well as potable water and reuse in-line booster pump stations.

b.

(1) TITLE AND LOCATION *(City and State)*	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Potable and Reuse Booster Pump Station, ECDD **Celebration, Florida**	Ongoing	2024

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE — ☑ Check if project performed with current firm

District Engineer. As part of the master planning for Celebration's water and reclaimed water service area expansion to the south, the need for new in-line potable water and reclaimed water booster pump stations was identified to provide supplementary pressure during peak demand conditions. The potable water pump station is equipped with four horizontal centrifugal pumps with a total installed capacity of 4,000-gpm, and connects to a 16-inch diameter transmission main. The reclaimed water pump station includes two horizontal centrifugal pumps with a total installed capacity of 1,800-gpm. GAI served as the owner's representative and project manager during the hydraulic evaluation, design, and FDEP permitting, and is currently providing project management and construction inspection services.

c.

(1) TITLE AND LOCATION *(City and State)*	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
OUC Lancaster Park Neighborhood Water Main Replacement **Orlando, Florida**	Ongoing	2026 (est.)

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE — ☑ Check if project performed with current firm

Project Manager. As part of the Orlando Utility Commission's (OUC) multi-year Residential Water Main Renewal and Replacement (R&R) Program, GAI was contracted to provide preliminary and final design, permitting, and construction phase services for the replacement of the existing water distribution system for the Lancaster Park Neighborhood in Orlando, Florida. Lancaster Park is a small, historic neighborhood located approximately 1 mile southeast of downtown Orlando, featuring brick-paved streets, a mature tree canopy, sidewalks, and pedestrian facilities, as well as a City Park. A large portion of the water distribution pipe network dates back to the original construction of the neighborhood in the 1930's, and is composed of a mixture of cast iron, galvanized steel, ductile iron, and PVC pipe. The design provides for the installation of over 15,000 LF of water mains ranging in size from 4-inch to 16-inch diameter using a combination of open cut and horizontal directional drilling methods. The replacement water mains were specified to be either ductile iron or HDPE pipe, and new PE services are being provided to each of the 329 residential properties.

E. RESUMES OF KEY PERSONNEL PROPOSED FOR THIS CONTRACT

(Complete one Section E for each key person.)

12. NAME	13. ROLE IN THIS CONTRACT	14. YEARS EXPERIENCE	
		a. TOTAL	b. WITH CURRENT FIRM
Scott Land, PE	Public Roadways	37	8

15. FIRM NAME AND LOCATION *(City and State)*

GAI Consultants, Orlando, FL

16. EDUCATION *(Degree and Specialization)*	17. CURRENT PROFESSIONAL REGISTRATION *(State and Discipline)*
BS, Civil Engineering	Professional Engineer (PE): FL – 1993, #47077

18. OTHER PROFESSIONAL QUALIFICATIONS *(Publications, Organizations, Training, Awards, etc.)*

Mr. Land specializes in project management and planning for residential, industrial, and commercial development. He is a versatile leader with diversified management expertise supervising personnel, conducting design reviews, establishing schedules, and maintaining budgets. Mr. Land's experience includes effective management of civil site development, site hydrology and drainage, underground utilities, roadway systems design, grading, erosion control management, and permitting. Results-driven, Mr. Land has served municipalities with the highest level of excellence, approachability, ethics, and project deadline timeliness. He is a proven construction management services leader with extensive experience in complex projects and environments requiring creativity, open mindedness, and detail orientation; as well as a team builder and professional mentor with communication expertise facilitating strong individual performance and top-caliber teams for overall project success.

19. RELEVANT PROJECTS

a.

(1) TITLE AND LOCATION *(City and State)*	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Dewey Robbins CDD, Hodges Reserve Residential Community Hanover Land Company, LLC | Leesburg, Florida	Ongoing	Ongoing

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE — ☑ Check if project performed with current firm

Design Leader responsible for providing site/civil engineering design services for Hodges Reserve, an approximately 149-acre planned residential community acres located on Dewey Robbins Road just east of the major US 27 thoroughfare in Leesburg, Florida. GAI's design for the project will provide the necessary infrastructure to service the residences, and will include offsite water and sewer improvements along Dewey Robbins Road west to US 27; on-site internal roadways, site grading, stormwater collection, potable water, and wastewater collection and transmission systems; and offsite roadway improvements to Dewey Robbins Road at each of the project entrances. Permitting through the SJRWMD, the City of Leesburg, Lake County, and FDEP will be required.

b.

(1) TITLE AND LOCATION *(City and State)*	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Lake Harris CDD, Eagletail Landing Residential Community, Hanover Land Company, LLC | Leesburg, Florida	Ongoing	Ongoing

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE — ☑ Check if project performed with current firm

Design Leader responsible for providing site/civil engineering design services for Eagletail Landing, a new planned residential community with approximately 542 homes, located on CR 48 in Leesburg, Florida. GAI's design for the project will provide the necessary infrastructure to service the residences and community, which includes offsite roadway improvements to CR 48 and Number 2 road, internal roadways, site grading, stormwater collection, potable water, and wastewater collection and transmission systems based on regulations set forth by Lake County, City of Leesburg, Florida Department of Environmental Protection (FDEP), and South Johns River Water Management District (SJRWMD). GAI's scope of engineering services consists of civil engineering, environmental engineering, final engineering, permitting, bidding assistance, and pre-construction, and construction phase services.

c.

(1) TITLE AND LOCATION *(City and State)*	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
County Road 33 CDD, Banning Ranch and Battaglia Residential Community, Hanover Land Company, LLC | Leesburg, Florida	Ongoing	Ongoing

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE — ☑ Check if project performed with current firm

Design Leader responsible for providing site/civil engineering design services for Banning Ranch, a 160-plus-acre planned residential community with approximately 243 homes located along the westerly right-of-way of CR 33 in Leesburg, Florida. GAI's design for the project will provide the necessary infrastructure to service the residences as well as two commercial parcels, and will include offsite water, sewer, and reuse improvements along CR 33 and Manor Oaks Court; on-site internal roadways, site grading, stormwater collection, potable water, and wastewater collection and transmission systems; and offsite roadway improvements to CR 33 at the project entrances. The offsite utility improvements will cross Florida's Turnpike right-of-way, and will require a utility permit from the FDOT; additional permitting through the SJRWMD, the City of Leesburg, Lake County, and FDEP will be required.

E. RESUMES OF KEY PERSONNEL PROPOSED FOR THIS CONTRACT

(Complete one Section E for each key person.)

12. NAME	13. ROLE IN THIS CONTRACT	14. YEARS EXPERIENCE	
		a. TOTAL	b. WITH CURRENT FIRM
Tony Reddeck	Permit Review	29	7

15. FIRM NAME AND LOCATION *(City and State)*

GAI Consultants, Orlando, FL

16. EDUCATION *(Degree and Specialization)*

BS, Civil Engineering/Environmental Engineering
BS, Finance

17. CURRENT PROFESSIONAL REGISTRATION *(State and Discipline)*

18. OTHER PROFESSIONAL QUALIFICATIONS *(Publications, Organizations, Training, Awards, etc.)*

Mr. Reddeck brings more than 29 years of broad experience managing commercial and residential projects, including feasibility studies, design, cost analysis, permitting, and construction administration. He has demonstrated ability in managing large-scale projects with an emphasis on ensuring timely completions within the project budget. When working with prospective clients, Mr. Reddeck prepares a comprehensive scope of services that specifically meets their needs for a successful project.

19. RELEVANT PROJECTS

a.

(1) TITLE AND LOCATION *(City and State)*

Lake Harris CDD, Eagletail Landing Residential Community, Hanover Land Company, LLC | Leesburg, Florida

(2) YEAR COMPLETED	
PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Ongoing	Ongoing

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE

☑ Check if project performed with current firm

Project Manager responsible for providing site/civil engineering design services for Eagletail Landing, a new planned residential community with approximately 542 homes, located on CR 48 in Leesburg, Florida. GAI's design for the project will provide the necessary infrastructure to service the residences and community, which includes offsite roadway improvements to CR 48 and Number 2 road, internal roadways, site grading, stormwater collection, potable water, and wastewater collection and transmission systems based on regulations set forth by Lake County, City of Leesburg, Florida Department of Environmental Protection (FDEP), and South Johns River Water Management District (SJRWMD). GAI's scope of engineering services consists of civil engineering, environmental engineering, final engineering, permitting, bidding assistance, and pre-construction, and construction phase services.

b.

(1) TITLE AND LOCATION *(City and State)*

County Road 33 CDD, Banning Ranch and Battaglia Residential Community, Hanover Land Company, LLC | Leesburg, Florida

(2) YEAR COMPLETED	
PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Ongoing	Ongoing

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE

☑ Check if project performed with current firm

Project Manager responsible for providing site/civil engineering design services for Banning Ranch, a 160-plus-acre planned residential community with approximately 243 homes located along the westerly right-of-way of CR 33 in Leesburg, Florida. GAI's design for the project will provide the necessary infrastructure to service the residences as well as two commercial parcels, and will include offsite water, sewer, and reuse improvements along CR 33 and Manor Oaks Court; on-site internal roadways, site grading, stormwater collection, potable water, and wastewater collection and transmission systems; and offsite roadway improvements to CR 33 at the project entrances. The offsite utility improvements will cross Florida's Turnpike right-of-way, and will require a utility permit from the FDOT; additional permitting through the SJRWMD, the City of Leesburg, Lake County, and FDEP will be required.

c.

(1) TITLE AND LOCATION *(City and State)*

Dewey Robbins CDD, Hodges Reserve Residential Community, Hanover Land Company, LLC | Leesburg, Florida

(2) YEAR COMPLETED	
PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Ongoing	Ongoing

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE

☑ Check if project performed with current firm

Project Manager responsible for providing site/civil engineering design services for Hodges Reserve, an approximately 149-acre planned residential community acres located on Dewey Robbins Road just east of the major US 27 thoroughfare in Leesburg, Florida. GAI's design for the project will provide the necessary infrastructure to service the residences, and will include offsite water and sewer improvements along Dewey Robbins Road west to US 27; on-site internal roadways, site grading, stormwater collection, potable water, and wastewater collection and transmission systems; and offsite roadway improvements to Dewey Robbins Road at each of the project entrances. Permitting through the SJRWMD, the City of Leesburg, Lake County, and FDEP will be required.

d.

(1) TITLE AND LOCATION *(City and State)*

Whitemarsh Residential Community, PH 2 &3 Hanover Land Company, LLC, Leesburg, Florida

(2) YEAR COMPLETED	
PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Ongoing	Ongoing

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE

☑ Check if project performed with current firm

Project Manager responsible for providing site/civil engineering design services for Whitemarsh, an approximately 158-acre, mixed-use residential community located west of the intersection of US 27 and Great Egret Drive in Leesburg, Florida. GAI's design for the project will provide the necessary infrastructure to service the residences and several commercial facilities, and will include development of the community's water and sanitary sewer system, which will connect to the City's existing 12" watermain and 6" forcemain, immediately offsite on the busy US 27 thoroughfare. GAI's design includes the community's internal roadways, site grading, stormwater collection, potable water, and wastewater collection and transmission systems. Permitting through the City of Leesburg, the SJRWMD, and FDEP will be required.

E. RESUMES OF KEY PERSONNEL PROPOSED FOR THIS CONTRACT

(Complete one Section E for each key person.)

12. NAME	13. ROLE IN THIS CONTRACT	14. YEARS EXPERIENCE	
		a. TOTAL	b. WITH CURRENT FIRM
Benjamin Allis, PE	Structural	27	13

15. FIRM NAME AND LOCATION *(City and State)*

GAI Consultants, Orlando, FL

16. EDUCATION *(Degree and Specialization)*

MBA, Business Administration; MS, Civil Engineering;
BS, Civil Engineering

17. CURRENT PROFESSIONAL REGISTRATION *(State and Discipline)*

Professional Engineer (PE): FL – 2020, #89242; PA – 2005, #PE059779; DC – 2009, #PE905466; WV – 2010, #018543; VA – 2012, #0402050086

18. OTHER PROFESSIONAL QUALIFICATIONS *(Publications, Organizations, Training, Awards, etc.)*

Mr. Allis specializes in the design, construction engineering, and project management of structural projects. He has provided services for an array of transportation clients including departments of transportation, toll authorities, private authorities, and contractors. He specializes in the design and analysis of bridges and other transportation-related structures, including both new construction and rehabilitation projects.

Mr. Allis has worked on conventional design-bid-build and design-build projects including both roadway and rail bridges that involved superstructure and substructure component designs comprising steel, concrete, timber, and masonry structural components. He has performed the tasks necessary for TS&L submissions, foundation submissions, final design submissions, and construction engineering, including design calculations, structural detailing, load rating analyses, cost estimating, project scheduling, specification development, report writing, and construction submission reviews.

19. RELEVANT PROJECTS

a.

(1) TITLE AND LOCATION *(City and State)*

Citrus Park Retaining Wall Cost Savings Initiative, Prince Contracting, Hillsborough County, Florida

(2) YEAR COMPLETED	
PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
2020	N/A

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE

☑ Check if project performed with current firm

Project Manager for the value engineering design to improve constructability and cost of a proposed retaining wall as part of the extension of Citrus Park Drive Extension from Countryway Boulevard to Sheldon Road in Hillsborough, County, Florida.

b.

(1) TITLE AND LOCATION *(City and State)*

Lot 14 Enhanced Walkway, University of Northern Florida, City of Jacksonville, Florida

(2) YEAR COMPLETED	
PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
2020	2022

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE

☑ Check if project performed with current firm

Structure Lead for the design and construction of a new timber boardwalk pedestrian bridge to improve safety and student mobility on the UNF campus. Innovative design and permitting was implemented to allow crossing of an existing stormwater pond to provide a clear line of sight and improve safety of students and faculty.

c.

(1) TITLE AND LOCATION *(City and State)*

I-95 at I-10 Operational Improvements Design-Build, FDOT District Two, Florida

(2) YEAR COMPLETED	
PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Ongoing	N/A

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE

☑ Check if project performed with current firm

Quality Manager and Structure Oversight for the design-build project. Responsibilities include completion of independent QA reviews for all structural deliverables.

d.

(1) TITLE AND LOCATION *(City and State)*

I-275 (SR 93) from South of Gandy Boulevard to North of 4th Street North, Archer Western Contractors, Florida

(2) YEAR COMPLETED	
PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Ongoing	N/A

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE

☑ Check if project performed with current firm

Project Engineer for construction engineering, including the QC checking of the Bridge 28 Demolition Plan and the development of beam bracing schemes for multiple bridges. Construction engineer for the bracing designs and construction observation and certification for numerous bridges.

E. RESUMES OF KEY PERSONNEL PROPOSED FOR THIS CONTRACT

(Complete one Section E for each key person.)

12. NAME	13. ROLE IN THIS CONTRACT	14. YEARS EXPERIENCE	
		a. TOTAL	b. WITH CURRENT FIRM
Jon Templin, PLA	Landscape Architecture	21	2.5

15. FIRM NAME AND LOCATION *(City and State)*

GAI Consultants, Orlando, FL

16. EDUCATION *(Degree and Specialization)*	17. CURRENT PROFESSIONAL REGISTRATION *(State and Discipline)*
BA, Landscape Architecture	Professional Landscape Architect (PLA): FL – 2008, #LA6667227

18. OTHER PROFESSIONAL QUALIFICATIONS *(Publications, Organizations, Training, Awards, etc.)*

Mr. Templin has proven experience in project planning, quality assurance, multimedia communications, and client services. He is exceptional at implementing new skills and thrives both independently and within a team environment. He has experience working with all facets of landscape architecture and is able to convey the design intension through conceptual perspective sketches. Mr. Templin's project experience also includes award-winning landscape architecture and planning projects for clients such as Polk County Parks, City of Sanford, and Lake Nona.

19. RELEVANT PROJECTS

a.

(1) TITLE AND LOCATION *(City and State)*

Sunbridge N6, Roadway and Open Space and Amenity Center
Taylor Morrison of Florida, Orlando, Florida

(2) YEAR COMPLETED	
PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Ongoing	Ongoing

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE

☑ Check if project performed with current firm

Landscape Architect. GAI is providing planning and design of site and landscape improvements for a residential community consisting of 542 lots and a centrally located Community Amenity Center. Landscape architecture includes the development of landscape and hardscape design concepts that enhance neighborhood character, support pedestrian connectivity, and integrate the Amenity Center's outdoor spaces with the surrounding residential fabric. Mr. Templin prepares detailed landscape plans, coordinates with civil and architectural teams, ensures compliance with local codes, and develops planting and site design solutions that balance aesthetics, functionality, and long term maintenance.

b.

(1) TITLE AND LOCATION *(City and State)*

Crossprairie ED6 Edgewater
David Weekley Homes, Osceola County, Florida

(2) YEAR COMPLETED	
PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Ongoing	Ongoing

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE

☑ Check if project performed with current firm

Landscape Architect. This project includes 241 residential units. Provided hardscape, landscape, and irrigation design. The scope includes design of all the common areas including the entries, streetscape, parks and buffer areas, the community amenity, and the west framework road.

c.

(1) TITLE AND LOCATION *(City and State)*

Crossprairie EDW Edgewater West Amenity Center and Open Space
BTI Partners, Osceola County, Florida

(2) YEAR COMPLETED	
PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Ongoing	Ongoing

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE

☑ Check if project performed with current firm

Landscape Architect. Provided hardscape, landscape, and irrigation design for amenity center and common space and included project primary sign and common areas including the entry, parking, primary amenity park, pier, and the connected pond areas and buffers.

d.

(1) TITLE AND LOCATION *(City and State)*

Crossprairie ED5 Beazer, Amenity Center and Open Space
Osceola County, Florida

(2) YEAR COMPLETED	
PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Ongoing	Ongoing

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE

☑ Check if project performed with current firm

Landscape Architect. Provided landscape plans for a 244-lot single- and multi-family development. Designed the amenity center, which included a 1,600-sf pool, restroom building, shade structures, and a multipurpose open space lawn for the community as well as linear parks and pocket parks.

E. RESUMES OF KEY PERSONNEL PROPOSED FOR THIS CONTRACT

(Complete one Section E for each key person.)

12. NAME	13. ROLE IN THIS CONTRACT	14. YEARS EXPERIENCE	
		a. TOTAL	b. WITH CURRENT FIRM
DJ Silverberg, PWS, GTA	Environmental	38	30

15. FIRM NAME AND LOCATION *(City and State)*

GAI Consultants, Orlando, FL

16. EDUCATION *(Degree and Specialization)*

MS, Biological Sciences (Ecology)
BS, Biological Sciences (Marine)

17. CURRENT PROFESSIONAL REGISTRATION *(State and Discipline)*

Professional Wetland Scientist (PWS); Environmental Professionals of Florida: Registered Environmental Professional (REP); Authorized Gopher Tortoise Agent, Florida Fish & Wildlife Conservation Commission (GTA)

18. OTHER PROFESSIONAL QUALIFICATIONS *(Publications, Organizations, Training, Awards, etc.)*

Mr. Silverberg, a Professional Wetland Scientist since 1995, has been conducting ecological consulting studies since 1987. He has conducted preliminary land use assessments, wetland delineations, and listed species evaluations for more than 600 sites throughout Florida; and wetland jurisdictional delineations for local, state, and federal regulatory programs. Permit applications for all levels of the U.S. Army Corps of Engineers (USACE) Permit Program, the Florida Department of Environmental Protection (FDEP), and various Florida Water Management District Environmental Resource Permit (ERP) programs. Mr. Silverberg specializes in client and regulatory agency interaction, technical writing, wetland delineation, plant identification, and project management. He has also identified and mapped plant communities, including seagrasses, through photo interpretation and field investigation.

19. RELEVANT PROJECTS

a.

(1) TITLE AND LOCATION *(City and State)*	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Neptune Road Widening Osceola County, Florida	2022	2023

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE — ☑ Check if project performed with current firm

Ecological Consulting and Environmental Permitting for the widening/reconstruction of Neptune Road from east of Partin Settlement Road to SR 500 (US 192). The total project length is approximately 3.98 miles. The project includes construction of a four-lane divided urban roadway with designated bike lanes and sidewalks. Tasks include qualitative and quantitative surveys for listed plant and animal species, wetland delineation, ERP and federal Section 404 Dredge and Fill Permit applications, regulatory agency meetings and coordination, and negotiation of a compensatory wetland mitigation plan with St. Johns River Water Management District and USACE.

b.

(1) TITLE AND LOCATION *(City and State)*	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
City of DeBary General Engineering Services DeBary, Florida	2014	N/A

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE — ☑ Check if project performed with current firm

Ecological Project Manager. Provided ecological consulting services to the City of DeBary for a series of Capital Improvement Program (CIP) projects. Conducted field studies, including qualitative and quantitative wildlife surveys, vegetation community inventories, wetland delineations, and permitting support for Environmental Resource Permit (ERP) and Section 404 Federal Dredge and Fill Permit applications. Prepared wetland mitigation plans. Coordinated with the FFWCC and the USFWS regarding listed species issues.

c.

(1) TITLE AND LOCATION *(City and State)*	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Victory Pointe Park Clermont, Florida	2016	N/A

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE — ☑ Check if project performed with current firm

Ecological Project Manager. Provided ecological consulting services to the City of Clermont for a regional storm water management facility. Conducted field studies, including qualitative and quantitative wildlife surveys, vegetation community inventories, wetland delineations, and permitting support for a construction level Environmental Resource Permit (ERP) and a Section 404 Federal Dredge and Fill Permit. Coordinated with the Florida Fish and Wildlife Conservation Commission and the US Fish and Wildlife Service regarding RTE species, and designed and negotiated a compensatory wetland mitigation plan with the SJRWMD and the USACE.

d.

(1) TITLE AND LOCATION *(City and State)*	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Wekiva Parkway Segments 3A, 3B, and 5, FDOT Lake County, Florida	2021	N/A

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE — ☑ Check if project performed with current firm

Ecological Project Manager. Provided ecological consulting services to the design teams for three segments of the Wekiva Parkway, including several miles of new roadway corridor. Tasks included qualitative and quantitative surveys for listed plant and animal species such as gopher tortoise (Gopherus polyphemus) and sand skink (Neoseps reynoldsi), wetland delineation, Environmental Resource Permit and Federal Dredge and Fill Permit applications, and regulatory agency coordination.

E. RESUMES OF KEY PERSONNEL PROPOSED FOR THIS CONTRACT

(Complete one Section E for each key person.)

12. NAME	13. ROLE IN THIS CONTRACT	14. YEARS EXPERIENCE	
		a. TOTAL	b. WITH CURRENT FIRM
Ramon Estocapio, EI	Construction Engineering Inspection	26	6

15. FIRM NAME AND LOCATION *(City and State)*

GAI Consultants, Orlando, FL

16. EDUCATION *(Degree and Specialization)*

MS, Environmental Science; MS, Environmental Studies;
BS, Environmental and Sanitary Engineering;
BS, Civil Engineering

17. CURRENT PROFESSIONAL REGISTRATION *(State and Discipline)*

Engineer-in-Training (EIT): California
Professional Engineer (PE): Philippines

18. OTHER PROFESSIONAL QUALIFICATIONS *(Publications, Organizations, Training, Awards, etc.)*

Mr. Estacapio has over 26 years' experience in construction and civil engineering related work; 12 years' experience as a Project Administrator/Project Engineer for civil engineering, environmental, and communications projects. He has 10 years' experience in FDOT projects focusing on Intelligent Transportation Systems (ITS) and ITS on-site installation and Construction Management.
Certifications: TIN: E232735702120; Florida Department of Transportation (FDOT) Construction Training Qualification Program (CTQP), Final Estimates Levels 1+2; IMSA, Traffic Signal Inspector, Traffic Signal Technician Levels 1+2, Fiber Optics Levels 1+2; 40-Hr HAZWOPER; Intermediate (MOT)

19. RELEVANT PROJECTS

a.

(1) TITLE AND LOCATION *(City and State)*
SR 405 at Sisson Road, FDOT District Five
Brevard County, Florida

(2) YEAR COMPLETED	
PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
2020	2020

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE

☑ Check if project performed with current firm

Senior ITS Inspector. Project consisted of milling and resurfacing, base work, shoulder treatment, drainage improvements, traffic signals, signing and pavement markings, ITS work, and other incidental work at the intersection of SR 405 (Columbia Blvd.). Responsible for monitoring contractor's construction operations, and providing MOT inspections for day and night time construction operations.

b.

(1) TITLE AND LOCATION *(City and State)*
SR 507 (Babcock St) from Palm Bay Rd to NASA Blvd, FDOT District Five
Brevard County, Florida

(2) YEAR COMPLETED	
PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
2021	2021

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE

☑ Check if project performed with current firm

Senior ITS Inspector. Improvements consisted of the construction and integration of the Intelligent Transportation System (ITS) along SR 507 from Palm Bay Rd to Nasa Blvd via fiber optic cable. The project includes installation of fiber optic cable and communication equipment for integration and upgrades to existing integrate existing ITS backbone along the project limits. Responsible for monitoring contractor's construction operations, and providingMOT inspections for day and night time construction operations.

c.

(1) TITLE AND LOCATION *(City and State)*
SR 500 (US 192) New Haven Ave from Dairy Rd to US 1, FDOT District Five
Brevard County, Florida

(2) YEAR COMPLETED	
PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
2021	2021

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE

☑ Check if project performed with current firm

Senior ITS Inspector. Improvements consisted of the construction and integration of the Intelligent Transportation System (ITS) along SR 500 and the New Haven Avenue Corridor via fiber optic cable. The project includes installation of fiber optic cable and communication equipment along the project limits at a distance of approximately 2.10 miles. Responsible for monitoring contractor's construction operations, and providing MOT inspections for day and night time construction operations.

d.

(1) TITLE AND LOCATION *(City and State)*
Celebration Boulevard Extension, Enterprise Community Development District, Osceola County, Florida

(2) YEAR COMPLETED	
PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
2020	2020

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE

☑ Check if project performed with current firm

Resident Project Representative/Project Engineer. GAI provided construction inspection services for the installation of utilities related to an approximately 1-mile extension of Celebration Boulevard from Celebration High School to the main entrance of the new Island Village development. The scope of work included installation of a 1,400 LF 16-inch water main, 32" and 24" HDPE directional bores to accommodate bridge crossing, 2,100 LF 8-inch force main, 1,350 LF 8-inch reuse main, lift station and associated connections/details. Mr. Estocapio served as the Project Administrator responsible for field operations, field inspections, and coordination between the engineer and contractor.

gai consultants

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT

(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)

20. EXAMPLE PROJECT KEY NUMBER: **1**

21. TITLE AND LOCATION *(City and State)*

South Lake Toho Residential Property
Kissimmee, Florida

22. YEAR COMPLETED

PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Ongoing	TBD

23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER	b. POINT OF CONTACT NAME	c. POINT OF CONTACT TELEPHONE NUMBER
South Lake Toho Property Holdings, LLC	Kevin Kramer, Director of Land Development	321.422.9294

24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT *(Include scope, size, and cost)*

South Lake Toho is a planned, approximately 526-acre mixed-use residential community located west of Lake Tohopekaliga and north of W. Southport Road in Kissimmee, Florida. The development will include 893 single-family homes and 491 townhomes, along with a Neighborhood Center and various amenities.

GAI was contracted to provide site/civil engineering design services for Phases 1 through 3 of the proposed seven-phase development. The community's water, reclaimed water, and sanitary sewer systems will connect to Toho Water Authority's existing infrastructure along W. Southport Road, requiring main extensions to serve the project. Additionally, the water main must be looped, which will involve a connection to the water main within the adjacent Bellalago Community.

GAI's design encompasses internal roadways, site grading, stormwater collection, potable water, reclaimed water, and wastewater collection and transmission systems. The scope of services includes:

- Master utility analysis
- Site layout and grading plans
- Stormwater and floodplain design
- Permitting through Osceola County, the South Florida Water Management District (SFWMD), Toho Water Authority, and the Florida Department of Environmental Protection (FDEP)
- Preliminary and final engineering plans
- Sanitary lift station design
- Construction administration



25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

	(1) FIRM NAME	(2) FIRM LOCATION *(City and State)*	(3) ROLE
a.	GAI Consultants	Orlando, FL	Site/Civil Engineering, Construction Administration

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT

(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)

20. EXAMPLE PROJECT KEY NUMBER: **2**

21. TITLE AND LOCATION *(City and State)*

Lake Harris Community Development District
Eagletail Residential Community | Leesburg, Florida

22. YEAR COMPLETED

PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Ongoing	Ongoing

23. PROJECT OWNER'S INFORMATION

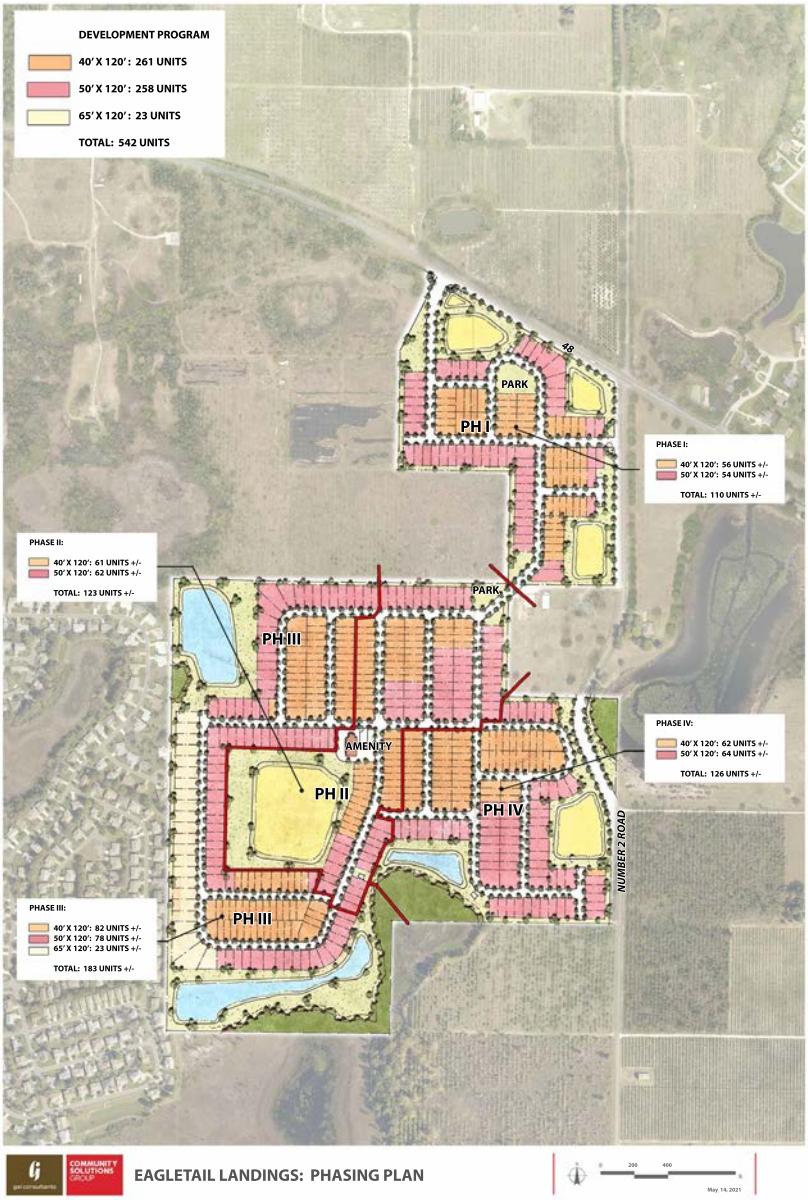
a. PROJECT OWNER	b. POINT OF CONTACT NAME	c. POINT OF CONTACT TELEPHONE NUMBER
Lake Harris Community Development District	George Flint, Vice President Government Management Services	407.841.5524

24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT *(Include scope, size, and cost)*

Eagletail Landing is a new, planned residential community with approximately 542 homes, located on CR 48 in Leesburg, Florida. GAI was contracted to provide site/civil engineering design services for the infrastructure necessary to service the residences; the design included internal community roadways, site grading, stormwater collection, potable water, and wastewater collection and transmission systems. GAI's design also incorporated offsite roadway improvements to CR 48 and Number 2 Road, including approximately 1.4 miles of force main and water main extensions. The scope of engineering services included geotechnical investigation; site layout and grading plans; utility coordination; permitting through the City of Leesburg, Lake County, SJRWMD, and FDEP; preliminary and final engineering plans; MOT; and construction administration.

GAI also provided landscape architecture services, which encompassed all design stages from concept to construction documentation, and included features such as street trees, common and recreation areas, an amenity center, and buffer plantings that complied with the City of Leesburg Land Development Code. Hardscape features included entry/wall signs, specialty paving, small shade structures, playground equipment, walls, site furnishings, fences, and walkways.





25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

	(1) FIRM NAME	(2) FIRM LOCATION *(City and State)*	(3) ROLE
a.	GAI Consultants	Orlando, FL	Site/Civil Engineering, Landscape Architecture

gai consultants

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT

(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)

20. EXAMPLE PROJECT KEY NUMBER: **3**

21. TITLE AND LOCATION *(City and State)*

County Road 33 Community Development District
Banning Ranch and Battaglia Residential Community | Leesburg, Florida

22. YEAR COMPLETED

PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Ongoing	Ongoing

23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER	b. POINT OF CONTACT NAME	c. POINT OF CONTACT TELEPHONE NUMBER
Hanover Land Company, LLC	Tony Iorio, Vice President of Land Development	407.988.1408

24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT *(Include scope, size, and cost)*

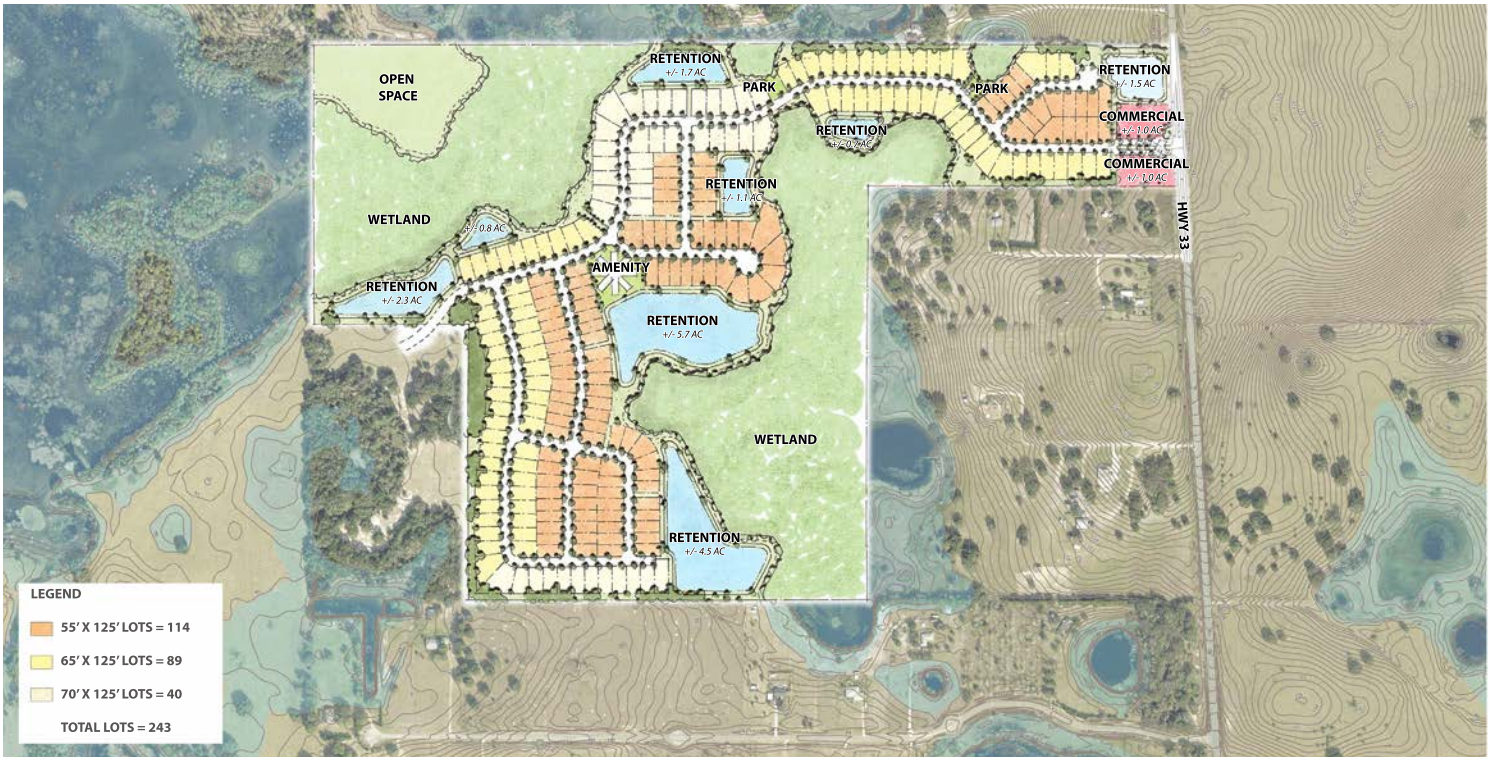
Banning Ranch is a new, 160-plus-acre planned residential community with approximately 243 homes located along the westerly right-of-way of CR 33 in Leesburg, Florida. GAI was contracted to provide site/civil engineering design services for the infrastructure necessary to service the residences and two adjacent commercial parcels; the design included internal community roadways, site grading, stormwater collection, potable water, and wastewater collection and transmission systems.

GAI's design also incorporated offsite improvements, including 9,800 lf of 12" force main, 10" water main, and16" reuse main extensions along CR 33 and Manor Oaks Court; as well as roadway enhancements on CR 33 at the community's entrances.

The project required extensive utility coordination, and permitting through FDOT, as the project area is located within Florida's Turnpike right-of-way; additional permitting was required through the St. Johns River Water Management District (SJRWMD), the City of Leesburg, Lake County, and Florida Department of Environmental Protection (FDEP).

Other GAI-provided services included geotechnical investigation; site layout and grading plans; preliminary and final engineering plans; sanitary lift station design; MOT; and construction administration.

GAI continues involvement in the project as the CDD District Engineer.



25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

	(1) FIRM NAME	(2) FIRM LOCATION *(City and State)*	(3) ROLE
a.	GAI Consultants	Orlando, FL	Site/Civil Engineering, Geotechnical, Construction Administration

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT

(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)

20. EXAMPLE PROJECT KEY NUMBER: **4**

21. TITLE AND LOCATION *(City and State)*

Horseshoe Creek Community Development District
Reedy Isle Residential Community | Davenport, Florida

22. YEAR COMPLETED

PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Ongoing	Ongoing

23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER	b. POINT OF CONTACT NAME	c. POINT OF CONTACT TELEPHONE NUMBER
Hanover Land Company, LLC	Tony Iorio, Vice President of Land Development	407.988.1408

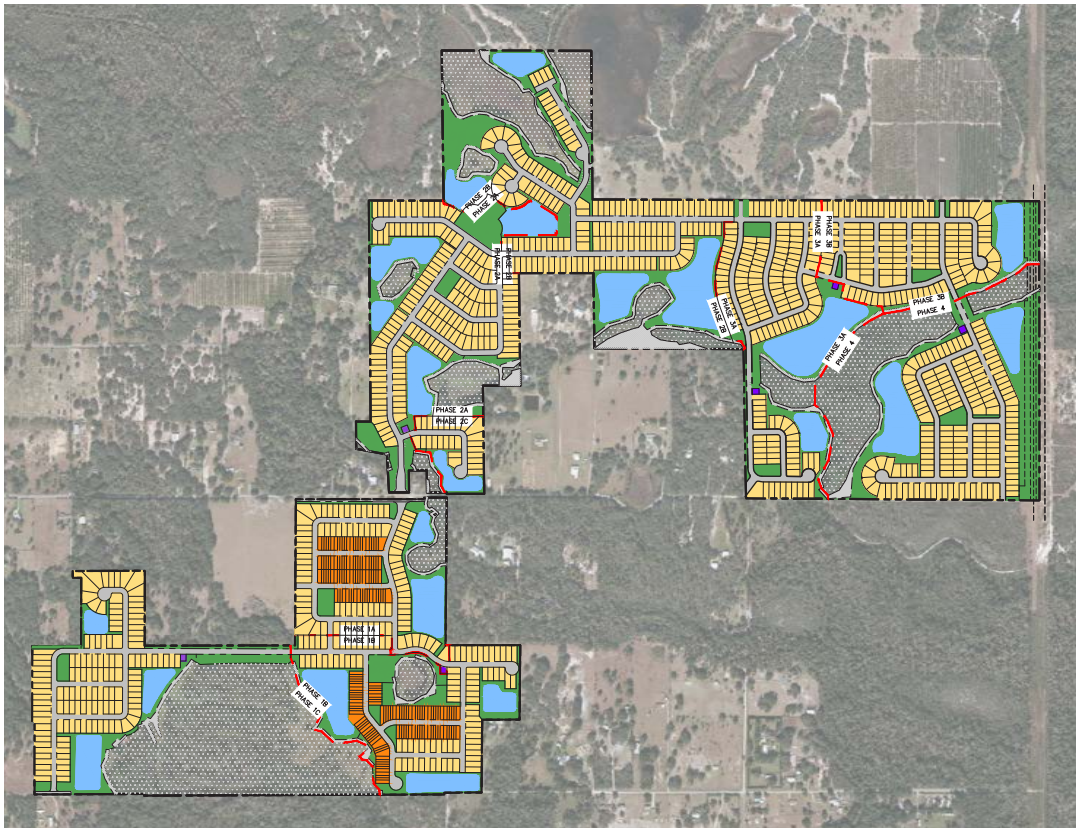
24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT *(Include scope, size, and cost)*

The Reedy Isle neighborhood is a new, 490-plus-acre planned residential community with approximately 1,310 homes located in Polk County and the City of Davenport along Horseshoe Creek Road, east of US 17-19. GAI was contracted to provide site/civil engineering design services including internal community roadways, site grading, stormwater collection, potable water, and wastewater collection and transmission systems.

GAI's design also incorporated offsite improvements on Horseshoe Creek Road and Finney Road. These improvements consist of a bridge crossing, turn lanes, sidewalks, curbing and shoulders.

The project required permitting through the South Florida Water Management District (SFWMD), the City of Davenport, Polk County, and Florida Department of Environmental Protection (FDEP). Other GAI-provided services included site layout and construction administration.

GAI continues involvement in the project as the CDD District Engineer.



25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

	(1) FIRM NAME	(2) FIRM LOCATION *(City and State)*	(3) ROLE
a.	GAI Consultants	Orlando, FL	Site/Civil Engineering, Construction Administration

gai consultants

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT

(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)

20. EXAMPLE PROJECT KEY NUMBER: **5**

21. TITLE AND LOCATION *(City and State)*

Dewey Robbins Community Development District
Hodges Reserve Residential Community | Leesburg, Florida

22. YEAR COMPLETED

PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Ongoing	Ongoing

23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER	b. POINT OF CONTACT NAME	c. POINT OF CONTACT TELEPHONE NUMBER
Hanover Land Company, LLC	Tony Iorio, Vice President of Land Development	407.988.1408

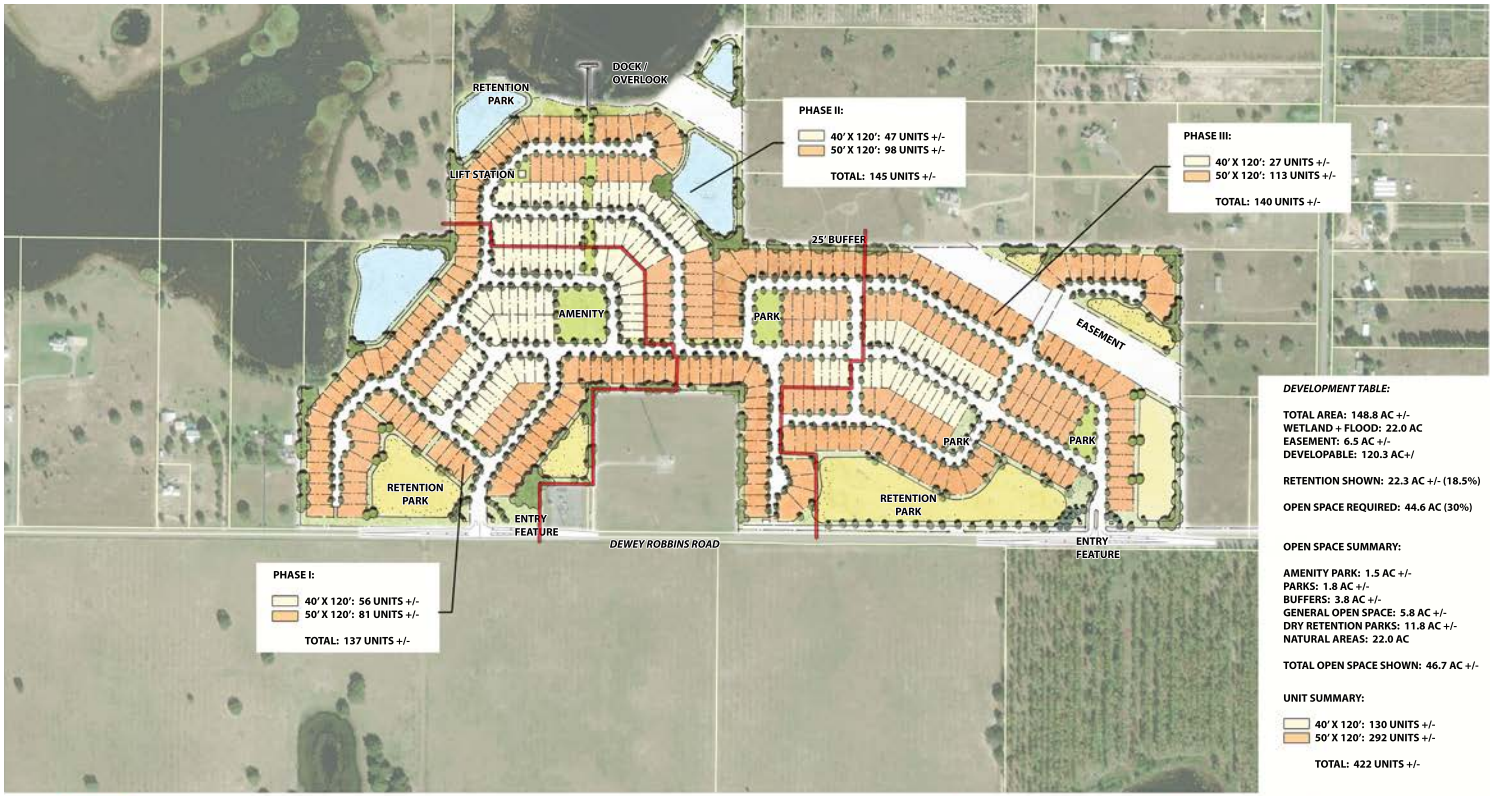
24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT *(Include scope, size, and cost)*

Hodges Reserve is a new, approximately 149-acre acre planned residential community located on Dewey Robbins Road just east of the major US 27 thoroughfare in Leesburg, Florida. GAI was contracted to provide site/civil engineering design services for the infrastructure necessary to service the residences; the design included internal community roadways, site grading, stormwater collection, potable water, and wastewater collection and transmission systems.

GAI's design also incorporated offsite roadway improvements along US 27 and at Dewey Robbins Road, including over 1.5 miles of 8" force main and 12" water main extensions; as well as upgrades at each of the community's entrances.

GAI's scope of services included geotechnical investigation; site layout and grading plans; utility coordination; permitting through the City of Leesburg, Lake County, SJRWMD, FDOT, and FDEP; preliminary and final engineering plans; sanitary lift station design; MOT; and construction administration.

GAI continues involvement in the project as the CDD District Engineer.



25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

	(1) FIRM NAME	(2) FIRM LOCATION *(City and State)*	(3) ROLE
a.	GAI Consultants	Orlando, FL	Site/Civil Engineering, Geotechnical, Construction Administration

gai consultants

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT

(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)

20. EXAMPLE PROJECT KEY NUMBER: **6**

21. TITLE AND LOCATION *(City and State)*

Poinciana Community Development District (PCDD)
Poinciana, Florida

22. YEAR COMPLETED

PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
2000-Ongoing	N/A

23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER	b. POINT OF CONTACT NAME	c. POINT OF CONTACT TELEPHONE NUMBER
Poinciana CDD	Tricia Adams, District Manager	407.841.5524

24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT *(Include scope, size, and cost)*

While at a previous firm, Kathy Leo provided continuing professional engineering services for the Poinciana Community Development District (PCDD). These services include providing information, processing construction requisitions, processing and acceptance of utilities and stormwater systems, and budget assistance. She prepared numerous engineering reports, which presented information pertinent to the financing of proposed improvements within the PCDD.

GAI continues to hold the contract with the PCDD for engineering services.









25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

	(1) FIRM NAME	(2) FIRM LOCATION *(City and State)*	(3) ROLE
a.	GAI Consultants + Individual Experience	Orlando, FL	Civil Engineering

gai consultants

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT

(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)

20. EXAMPLE PROJECT KEY NUMBER: **7**

21. TITLE AND LOCATION *(City and State)*

Poinciana West Community Development District (PWCDD)
Poinciana, Florida

22. YEAR COMPLETED

PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
2006-2025	N/A

23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER	b. POINT OF CONTACT NAME	c. POINT OF CONTACT TELEPHONE NUMBER
Pocinciana West CDD	Tricia Adams, District Manager	407.841.5524

24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT *(Include scope, size, and cost)*

While at a previous firm, Kathy Leo provided continuing professional engineering services for the Poinciana West Community Development District (PWCDD). These services include providing information, processing construction requisitions, processing and acceptance of utilities and stormwater systems, and budget assistance. She prepared the engineering report, which presented information pertinent to the financing of proposed improvements within the PWCDD.







25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

	(1) FIRM NAME	(2) FIRM LOCATION *(City and State)*	(3) ROLE
a.	GAI Consultants + Individual Experience	Orlando, FL	Civil Engineering

gai consultants

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT

(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)

20. EXAMPLE PROJECT KEY NUMBER: **8**

21. TITLE AND LOCATION *(City and State)*

Enterprise Community Development District (ECDD)
Celebration, Florida

22. YEAR COMPLETED

PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
2000-Ongoing	N/A

23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER	b. POINT OF CONTACT NAME	c. POINT OF CONTACT TELEPHONE NUMBER
Enterprise CDD	Brenda Burgess, District Manager	407.566.1935

24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT *(Include scope, size, and cost)*

Under a continuing services contract with a previous firm, Ms. Leo worked on engineering site development projects for the Enterprise Community Development District (ECDD), which owns and maintains the utility system servicing Celebration, Florida and its commercial corridors. Ms. Leo's responsibilities included preparing the annual engineering report that presents information pertinent to condition of utilities within the ECDD; and overseeing several engineering functions, including updates to the Board of Supervisors, utility acquisition, operations and maintenance support, and design of capital projects.



GAI continues to support the ECDD's operations and infrastructure development in the capacity of District Engineer via a continuing services contract obtained in 2018. Contract responsibilities continue with operations and maintenance support, plans, and permit review. GAI's other projects for the ECDD under this contract have included the following:



Plan Reviews: GAI provided plan reviews including Celebration Boulevard plans and permits submitted by a developer in order to evaluate proposed utility improvements in the interest of the ECDD. This roadway was approximately 1 mile long and included bridge crossing the over the Reedy Creek.

Celebration Lift Station Upgrades: GAI provided design and permitting services for proposed upgrades to Lift Station 2 related to the addition of 4 multi-family buildings that would discharge to the lift station. It was determined that Lift Station 2 pumps would need to be upgraded, and the 4-inch forcemain replaced with 6-inch forcemain. GAI's project responsibilities included route and utility survey for approximately 1,250 feet of pipeline; lift station analysis and design; construction plans; permitting; coordination with the ECDD and Osceola County; and construction administration services.



Celebration Boulevard Extension and Island Village Utility Construction Inspection: GAI provided construction inspection services for the installation of utilities related to an approximately 1-mile extension of Celebration Boulevard from Celebration High School to the main entrance of the new Island Village development. The scope of work included installation of a 16-inch watermain, 8-inch forcemain, 8-inch reuse main, and associated connections/ details.

Celebration Island Village In-line Potable and Reuse Booster Pump Stations: As part of the master planning for Celebration's water and reclaimed water service area expansion to the south for the Celebration Island Village development, the need for new in-line potable water and reclaimed water booster pump stations was identified to provide supplementary pressure during peak demand conditions. GAI served as the owner's representative and project manager during the schematic design and hydraulic evaluation, design development, final design, and FDEP permitting, and currently is providing project management and construction inspection/oversight services.

GAI continues to hold the contract with the ECDD for engineering services.

25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

	(1) FIRM NAME	(2) FIRM LOCATION *(City and State)*	(3) ROLE
a.	GAI Consultants + Individual Experience	Orlando, FL	Civil Engineering

gai consultants

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT

(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)

20. EXAMPLE PROJECT KEY NUMBER: **9**

21. TITLE AND LOCATION *(City and State)*

Urban Orlando Community Development District
Orlando, Florida

22. YEAR COMPLETED

PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
2008-2016	N/A

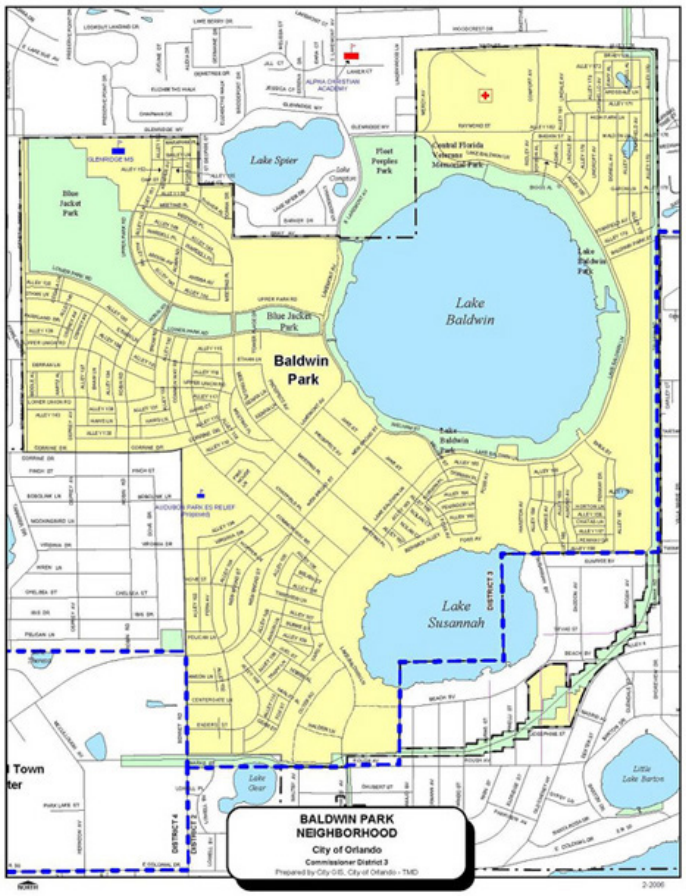
23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER	b. POINT OF CONTACT NAME	c. POINT OF CONTACT TELEPHONE NUMBER
Urban Orlando CDD	Gary Moyer, District Manager	407.566.1935

24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT *(Include scope, size, and cost)*

Individual Experience of Kathleen Leo, PE

Kathy Leo, as District Engineer, supported the CDD for many years. In this capacity, she was responsible for the acquisition of District facilities while the community was under construction as infrastructure was conveyed from the developer to the CDD. In later years as the CDD became more of an operational entity, she supported the District staff with preparation of the annual budgets and preparation for monthly board meetings. The CDD owns and maintains several parks and alleyways. Support was provided to the field maintenance team for engineering issues and a unique pavement management system for long-term maintenance budgeting was implemented to save the district. In the 2004 hurricane season, Ms. Leo worked with the CDD to seek nearly $2M in funding from the Federal Emergency Management Agency for disaster work with the CDD. A series of appeals was required, but funding was ultimately secured.



25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

	(1) FIRM NAME	(2) FIRM LOCATION *(City and State)*	(3) ROLE
a.	Individual experience with previous Firm	Orlando, FL	Civil Engineering

gai consultants

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT

(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)

20. EXAMPLE PROJECT KEY NUMBER: **10**

21. TITLE AND LOCATION *(City and State)*

Orlando SED Community Development District (OSEDCDD)
Westcourt Sports and Entertainment District Mixed-Use Development
Orlando, Florida

22. YEAR COMPLETED

PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
2025	*(construction will begin in 2nd quarter of 2026)*

23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER	b. POINT OF CONTACT NAME	c. POINT OF CONTACT TELEPHONE NUMBER
Orlando SED CDD	Lynne Mullins, District Manager PFM Group Consulting	407.723.5900

24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT *(Include scope, size, and cost)*

GAI serves as the CDD Engineer for Westcourt, a 900,000-SF mixed-use development located adjacent to the Kia Center in downtown Orlando. GAI provided civil site design and preparation of plans and utility report for the 8.4-acre redevelopment. The mix of proposed uses include hotel, multifamily, event venue, office, parking structure, and retail housed in multiple buildings. The project features a +/- 2-acre outdoor plaza space and 2,500+ LF of streetscape sidewalk improvements.

Stormwater management for the site is accommodated in a master stormwater system that includes exfiltration housed in the building footprint of the parking garage. GAI worked with the design team to create a system with multiple discharge points that would treat stormwater flows and address the increase in impervious area without impacting the capacity of the surrounding public storm sewer infrastructure.

The utilities for the site include shared sanitary sewer and domestic and fire water services that connect to public infrastructure in the Right-of-Way. GAI also prepared plans to support the relocation of overhead power to underground and extension of chilled water infrastructure to serve portions of the site.

Permitting included St. Johns River Water Management District, Orlando Utilities Commission, City of Orlando, and Florida Department of Environmental Protection. GAI also helped to prepare exhibits in support of the FAA air space determination permits. Construction is planned to begin in second quarter of 2025.







25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

	(1) FIRM NAME	(2) FIRM LOCATION *(City and State)*	(3) ROLE
a.	GAI Consultants	Orlando, FL	Civil Engineering

G. KEY PERSONNEL PARTICIPATION IN EXAMPLE PROJECTS

26. NAMES OF KEY PERSONNEL (*From Section E, Block 12*)	27. ROLE IN THIS CONTRACT (*From Section E, Block 13*)	28. EXAMPLE PROJECTS LISTED IN SECTION F (*Fill in "Example Projects Key" section below before completing table. Place "X" under project key number for participation in same or similar role.*)									
		1	2	3	4	5	6	7	8	9	10
Name	**Role**										
Kathy Leo, PE	Principal-in-Charge and Project Manager	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Santiago Machado, PE	Deputy PM / Stormwater Management	✓		✓	✓	✓					
Greg Kolb, PE	Utilities	✓		✓	✓	✓	✓		✓		
Scott Land, PE	Public Roadways	✓	✓	✓	✓	✓			✓		
Tony Reddeck	Permit Review	✓	✓	✓	✓	✓	✓	✓			✓
Benjamin Allis, PE	Structural				✓						
Jon Templin, PLA	Landscape Architecture		✓								
DJ Silverberg, PWS, GTA	Environmental										
Ramon Estocapio, EI	Construction Engineering Inspection								✓		

29. EXAMPLE PROJECTS KEY

NUMBER	TITLE OF EXAMPLE PROJECT (*From Section F*)	NUMBER	TITLE OF EXAMPLE PROJECT (*From Section F*)
1	South Lake Toho Residential Property | Kissimmee, Florida	**6**	Poinciana Community Development District (PCDD) | Poinciana, FL
2	Lake Harris Community Development District (LHCDD), Eagletail Landing Residential Community | Leesburg, FL	**7**	Poinciana West Community Development District (PWCDD) Poinciana, FL
3	County Road 33 Community Development District (CR33CDD), Banning Ranch and Battaglia Residential Community | Leesburg, FL	**8**	Enterprise Community Development District (ECDD), Celebration, FL
4	Horseshoe Creek Community Development District (HCCDD), Reedy Isle Residential Community | Davenport, FL	**9**	Urban Orlando Community Development District (UOCDD), Orlando, FL
5	Dewey Robbins Community Development District (DRCDD), Hodges Reserve Residential Community | Leesburg, FL	**10**	Orlando SED Community Development District (OSEDCDD), Westcourt Sports and Entertainment District Mixed-Use Development | Orlando, FL

H. ADDITIONAL INFORMATION

30. PROVIDE ANY ADDITIONAL INFORMATION REQUESTED BY THE AGENCY. ATTACH ADDITIONAL SHEETS AS NEEDED.

See Section 3 – Additional Information.

I. AUTHORIZED REPRESENTATIVE

The foregoing is a statement of facts.

31. SIGNATURE



32. DATE

December 19, 2025

33. NAME AND TITLE

Kathleen Leo, PE, Vice President

ARCHITECT-ENGINEER QUALIFICATIONS

1. SOLICITATION NUMBER *(if any)*

PART II – GENERAL QUALIFICATIONS

(If a firm has branch offices, complete for each specific branch office seeking work.)

2a. FIRM (*or Branch Office*) NAME: **GAI Consultants, Inc. (Orlando Office, since 1982)**	3. YEAR ESTABLISHED: 1958
	4. UNIQUE ENTITY IDENTIFIER: JJL1D9QV6V47
2b. STREET: 618 E. South Street, Suite 700	5. OWNERSHIP
2c. CITY: Orlando / 2d. STATE: FL / 2e. ZIP CODE: 32801	a. TYPE: Corporation
	b. SMALL BUSINESS STATUS: N/A
6a. POINT OF CONTACT NAME AND TITLE: Aimee J. Shields, PE, Associate, Senior Engineering Manager	7. NAME OF FIRM *(If Block 2a is a Branch Office)*: GAI Consultants, Inc.
6b. TELEPHONE NUMBER: 407.423.8398 / 6c. E-MAIL ADDRESS: a.shields@gaiconsultants.com	
8a. FORMER FIRM NAMES *(If any)*	8b. YEAR ESTABLISHED / 8c. UNIQUE ENTITY IDENTIFIER

9. EMPLOYEES BY DISCIPLINE

a. Function Code	b. Discipline	c. No. of Employees (1) FIRM	c. No. of Employees (2) BRANCH
05	Archaeologist	37	
07	Biologist	19	1
08	CADD Technician	65	5
12	Civil Engineer	146	18
15	Construction Inspector	93	9
16	Construction Manager	6	
19	Ecologist	6	
20	Economist	2	2
21	Electrical Engineer	38	2
23	Environmental Engineer	22	2
24	Environmental Scientist	81	3
27	Foundation/Geotechnical Engineer	15	
29	Geographic Information System Specialist	24	2
30	Geologist	14	
38	Land Surveyor	21	3
39	Landscape Architect	12	8
42	Mechanical Engineer	15	1
43	Mining Engineer	7	
47	Planner: Urban/Regional	19	10
48	Project Manager	38	7
57	Structural Engineer	26	3
58	Technician/Analyst	137	13
60	Transportation Engineer	41	3
62	Water Resources Engineer	5	2
	Other Employees	160	36
	Total	**1049**	**130**

10. PROFILE OF FIRM'S EXPERIENCE AND ANNUAL AVERAGE REVENUE FOR LAST 5 YEARS

a. Profile Code	b. Experience	c. Revenue Index Number *(see below)*
B02	Bridges	7
C10	Commercial Building *(low rise)*; Shopping Centers	3
C15	Construction Management	7
D02	Dams *(Earth, Rock)*; Dikes; Levees	3
E01	Ecological & Archeological Investigations	5
E09	Environmental Impact Studies, Assessments or Statements	6
E10	Environmental And Natural Resource Mapping	6
E11	Environmental Planning	5
H07	Highways; Streets; Airfield Paving; Parking Lots	8
H11	Housing *(Residential, Multi-Family, Apartments, Condominiums)*	6
I03	Industrial Waste Treatment	6
L02	Land Surveying	4
L03	Landscape Architecture	5
N03	Nuclear Facilities; Nuclear Shielding	5
P04	Pipelines *(Cross-Country – Liquid & Gas)*	7
P05	Planning *(Community, Regional, Areawide and State)*	5
P06	Planning *(Site, Installation and Project)*	6
P12	Power Generation, Transmission, Distribution	9
R04	Recreation Facilities *(Parks, Marinas, Etc.)*	5
S05	Soils & Geologic Studies; Foundations	4
S09	Structural Design; Special Structures	3
S13	Storm Water Handling & Facilities	3
T02	Testing & Inspection Services	6
T03	Traffic & Transportation Engineering	7
T04	Topographic Surveying and Mapping	7
W02	Water Resources; Hydrology; Ground Water	4
W03	Water Supply; Treatment and Distribution	6

11. ANNUAL AVERAGE PROFESSIONAL SERVICES REVENUES OF FIRM FOR LAST 3 YEARS

(Insert revenue index number shown at right)

a. Federal Work	2
b. Non-Federal Work	10
c. Total Work	**10**

PROFESSIONAL SERVICES REVENUE INDEX NUMBER

1. Less than $100,000
2. $100,00 to less than $250,000
3. $250,000 to less than $500,000
4. $500,000 to less than $1 million
5. $1 million to less than $2 million
6. $2 million to less than $5 million
7. $5 million to less than $10 million
8. $10 million to less than $25 million
9. $25 million to less than $50 million
10. $50 million or greater

12. AUTHORIZED REPRESENTATIVE

The foregoing is a statement of facts.

a. SIGNATURE 

b. DATE: **December 06, 2024**

c. NAME AND TITLE: Anthony F. Morrocco, PE, PLS, MBA, President











C ADDITIONAL INFORMATION

gai consultants®

1) ABILITY AND ADEQUACY OF PROFESSIONAL PERSONNEL

We have established deep trusting relationships by performing on several long-term continuing contracts similar to this request. GAI has learned through working as an extension of staff for numerous municipalities that communication is essential to gaining consensus and project buy-in, resulting in cost-savings and schedule adherence for the clients.

GAI has a team of respected professionals with an excellent history in producing results for this effort.

KEY PERSONNEL

GAI's team consists of:

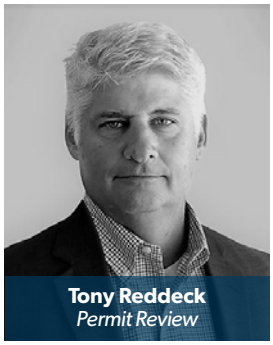
- **Kathy Leo, PE, Principal-in-Charge and Project Manager**, will provide support directly to you, the Board of Supervisors, and leadership for the GAI team. She has been involved in many capacities with numerous CDDs for over 27 years.
- **Santiago Machado, PE** will support Kathy as Deputy PM and lead Public Roadways for the team. He has over 26 years of experience in design and project management, specializing in major limited-access and arterial roadway reconstruction, roadway rehabilitation, and stormwater system design.
- **Tony Reddeck** will lead Permit Review for the team. He has more than 29 years of broad experience managing commercial and residential projects, including feasibility studies, design, cost analysis, permitting, and construction administration.
- **Scott Land, PE** will lead Public Roadways for the team. He brings over 37 years of experience in civil site development, roadway systems design, site hydrology and drainage, underground utilities, grading, erosion control management, and permitting, with a strong track record of effectively managing complex public roadway projects.
- **Greg Kolb, PE** will lead Utilities and maintain the highest level of service for the community. He has over 26 years of experience in water supply, treatment, and distribution and has served in Program Manager and District Engineer roles providing utility management services to Central Florida clients.



Kathy Leo, PE
Principal in Charge/PM



Santiago Machado, PE
Deputy PM/Stormwater Management



Tony Reddeck
Permit Review



Scott Land, PE
Public Roadways



Greg Kolb, PE
Utilities

2) CONSULTANT'S PAST EXPERIENCE AND PERFORMANCE

The GAI team prides itself on our ability to listen and work together as one team with our clients. We will connect all project aspects to creatively think and communicate with a holistic approach to the South Lake Toho CDD. As shown in this proposal, GAI has the capabilities to provide multi-discipline professional services to support the engineering and planning projects that South Lake Toho CDD requires. As Principal-in-Charge and Project Manager, Kathy Leo will be the point of initial contact, receiving tasks and direction from the South Lake Toho CDD, and keeping the South Lake Toho CDD continuously informed of the project's progress. She will be supported by our team whose history of working experience will ensure seamless coordination as the project progresses.

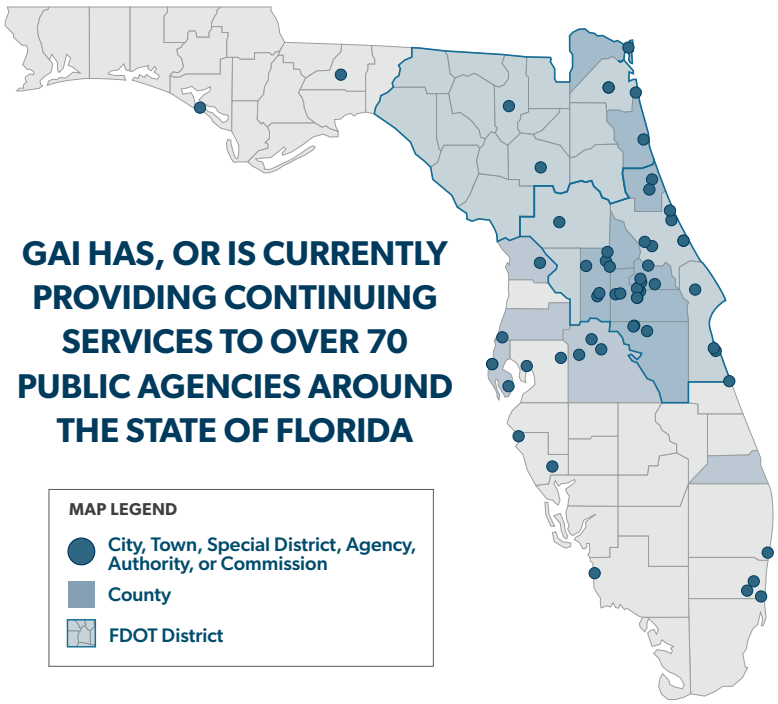
Experience With Community Development Districts as District Engineer

Ms. Leo has been District Engineer for 11 CDDs throughout Florida from creation of the CDD to turnover. She is currently under contract with the Horseshoe Creek CDD (HCCDD), Dewey Robbins CDD (DRCDD), County Road 33 CDD (CR33CDD), Lake Harris CDD (LHCDD), Poinciana CDD (PCDD), Orlando SED CDD (OSEDCDD), and Enterprise CDD (ECDD) as District Engineer.

Experience With Osceola County

GAI brings proven utilities and site development experience in Osceola County through our ongoing work with the County and regional utility providers. Our team supported Osceola County on the Neptune Road Widening Project, where we were responsible for comprehensive utility coordination across a complex corridor involving multiple public and private utility owners. We also provide civil engineering services to the Kissimmee Utility Authority (KUA), delivering utility-related design, coordination, and engineering support under a continuing services contract. In addition, GAI is supporting the Edgewater neighborhood with site development and utility infrastructure services, further strengthening our understanding of local conditions, permitting requirements, and coordination needs across the County.

GAI has extensive experience serving Community Development Districts throughout Florida, providing planning, civil engineering, utility design, stormwater management, permitting, and construction-phase services for large-scale residential and mixed-use developments. Our Florida practice also includes a strong portfolio of landscape architecture projects, ranging from community amenity design and trail systems to streetscapes, parks, and open-space planning. This combination of direct Osceola County project delivery, utility-agency support, and broad CDD and design expertise gives GAI a deep understanding of local standards, permitting processes, and coordination requirements—positioning our team to efficiently support future utility and infrastructure projects across Osceola County.

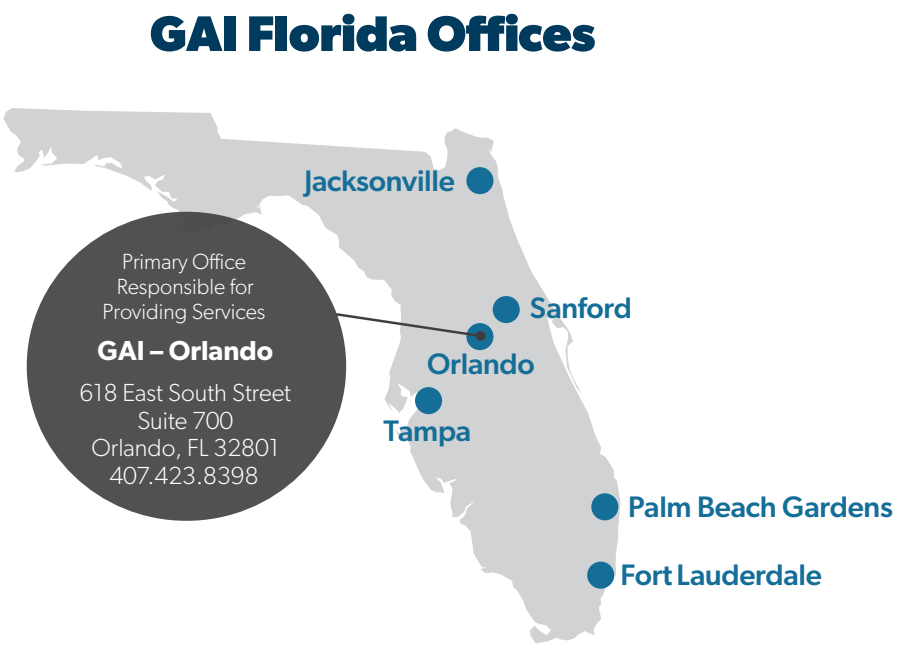


3) GEOGRAPHIC LOCATION

Established in 1958 in Pittsburgh, Pennsylvania, and still headquartered there today, we currently serve our clients from 33 office locations throughout the Eastern, Midwestern, and Southern United States. GAI has been serving clients in Florida since 1982.

GAI offices are strategically located to meet the needs of our clients. GAI's Orlando office will serve as the primary location through which all professional engineering services will be coordinated. We have additional Florida offices to provide support to the South Lake Toho CDD, including Tampa, Jacksonville, Sanford, Fort Lauderdale, and Palm Beach Gardens. All staff proposed are located in the Orlando office.





4) WILLINGNESS TO MEET TIME AND BUDGET REQUIREMENTS

Time is money! GAI understands that the ability to achieve successful projects is based on factors such as cost control, work quality, and schedule adherence. A project only meets a schedule if the work to be completed is carefully scoped, planned, budgeted, scheduled, and controlled. We will work with the South Lake Toho CDD to ensure tasks are completed in an efficient and timely manner.

GAI proposes holding a workshop with the South Lake Toho CDD staff and the District Manager at the inception of the contract to develop new ways to run the various functions of the South Lake Toho CDD—as well as ensure that the GAI team will work most efficiently within the allocated budget.

5) CERTIFIED MINORITY BUSINESS ENTERPRISE

GAI is not a certified minority business enterprise. However, GAI works in partnership with our clients to support their Disadvantaged Business Enterprise (DBE) programs. We advocate for minority and woman-owned business participation in our projects, and maintain strong relationships with a large number of DBE professional service firms. These firms complement our services by providing auxiliary resources, specialty services, and assistance in a variety of engineering, environmental, geotechnical, electrical, and public relations disciplines, ultimately allowing us to better serve our clients.

6) RECENT, CURRENT AND PROJECTED WORKLOADS

GAI's team has the availability to serve the needs of this contract. Project Team lead, **Kathy Leo, PE,** has the availability to lead and support the needs of the District. Staff reflected on the organization chart have varying levels of availability depending upon project schedules. As this is an on-call contract – what is required and when can vary widely. As a specific task needs arise, we will make sure that the most qualified staff for the assignment is available to support the project.

7) VOLUME OF WORK PREVIOUSLY AWARDED TO CONSULTANT BY DISTRICT

GAI has been awarded an interim CDD Engineering Contract from the South Lake Toho CDD.



GAI Consultants, Inc.

618 E. South Street, Suite 700
Orlando, FL 32801
407.423.8398

gaiconsultants.com

SOUTH LAKE TOHO
COMMUNITY DEVELOPMENT DISTRICT

12D

South Lake Toho Community Development District

Request for Qualifications – District Engineering Services

Competitive Selection Criteria

		Ability and Adequacy of Professional Personnel	Consultant's Past Performance	Geographic Location	Willingness to Meet Time and Budget Requirements	Certified Minority Business Enterprise	Recent, Current and Projected Workloads	Volume of Work Previously Awarded to Consultant by District	TOTAL SCORE
	weight factor	**25**	**25**	**20**	**15**	**5**	**5**	**5**	**100**
	NAME OF RESPONDENT								
1	***GAI Consultants, Inc.***								

_____ _____

Board Member's Signature Date

SOUTH LAKE TOHO
COMMUNITY DEVELOPMENT DISTRICT

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SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT
Performance Measures/Standards & Annual Reporting Form
October 1, 2025 – September 30, 2026

1. COMMUNITY COMMUNICATION AND ENGAGEMENT

Goal 1.1 Public Meetings Compliance

Objective: Hold at least two (2) regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of two (2) regular board meetings was held during the fiscal year.

Achieved: Yes ☐ No ☐

Goal 1.2 Notice of Meetings Compliance

Objective: Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised with 7 days' notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes ☐ No ☐

Goal 1.3 Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ☐ No ☐

2. INFRASTRUCTURE AND FACILITIES MAINTENANCE

Goal 2.1 District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one (1) inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one (1) inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes ☐ No ☐

3. FINANCIAL TRANSPARENCY AND ACCOUNTABILITY

Goal 3.1 Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval and adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☐ No ☐

Goal 3.2 Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: current fiscal year budget with any amendments, most recent financials within the latest agenda package; and annual audit via link to Florida Auditor General website.

Measurement: Previous years' budgets, financials and annual audit, are accessible to the public as evidenced by corresponding documents and link on the CDD's website.

Standard: CDD website contains 100% of the following information: most recent link to annual audit, most recently adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 3.3 Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements, transmit to the State of Florida and publish corresponding link to Florida Auditor General Website on the CDD website for public inspection.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is transmitted to the State of Florida and available on the Florida Auditor General Website, for which a corresponding link is published on the CDD website.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were transmitted to the State of Florida and corresponding link to Florida Auditor General Website is published on CDD website.

Achieved: Yes ☐ No ☐

District Manager	Chair/Vice Chair, Board of Supervisors
Print Name	Print Name
Date	Date

SOUTH LAKE TOHO
COMMUNITY DEVELOPMENT DISTRICT

14

RESOLUTION 2026-18

A RESOLUTION BY THE BOARD OF SUPERVISORS OF THE SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT DESIGNATING THE LOCATION OF THE LOCAL DISTRICT RECORDS OFFICE AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, the District is statutorily required to designate a local district records office location for the purposes of affording citizens the ability to access the District's records, promoting the disclosure of matters undertaken by the District, and ensuring that the public is informed of the activities of the District in accordance with Chapter 119 and Section 190.006(7), *Florida Statutes*; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The District's local records office shall be located at:

LOCATION: _____

_____

_____

SECTION 2. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED _____ day of _____, 2026.

ATTEST:

SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary/Assistant Secretary

_____
Chair/Vice Chair, Board of Supervisors

SOUTH LAKE TOHO
COMMUNITY DEVELOPMENT DISTRICT

RATIFICATION ITEMS

SOUTH LAKE TOHO
COMMUNITY DEVELOPMENT DISTRICT

RATIFICATION ITEMS A

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INTERIM ENGINEERING SERVICES AGREEMENT

THIS AGREEMENT ("Agreement") is made and entered into to be effective as of the 8th day of December 2025, by and between:

SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, and located in Osceola County, Florida, with a mailing address of 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 ("**District**"), and

G-A-I CONSULTANTS, INC., a Pennsylvania corporation, with a mailing address of 618 E South Street, Suite 700, Orlando, Florida 32801 ("**Engineer**").

RECITALS

WHEREAS, the District is a local unit of special-purpose established pursuant to the Uniform Community Development District Act of 1980, as codified in Chapter 190, *Florida Statutes*, (the "Act"), as amended; and

WHEREAS, pursuant to the Act, the District was established for the purpose of planning, financing, constructing acquiring, and/or maintaining certain infrastructure improvements and services within the District; and

WHEREAS, the District intends to employ Engineer on an interim basis to perform engineering, surveying, planning, landscaping, construction administration, environmental management, and permitting, financial and economic studies, as defined by a separate work authorization or work authorizations; and

WHEREAS, Engineer shall serve as the District's professional representative in each service or project to which this Agreement applies and will give consultation and advice to the District during performance of its services.

NOW, THEREFORE, for and in consideration of the mutual covenants herein contained, the acts and deeds to be performed by the parties and the payments by the District to Engineer of the sums of money herein specified, it is mutually covenanted and agreed as follows:

SECTION 1. RECITALS. The Recitals stated above are true and correct and by this reference are incorporated herein and form a material part of this Agreement.

SECTION 2. SCOPE OF SERVICES. Engineer will provide general engineering planning and/or study services, as authorized by one or more Work Authorization(s), hereinafter defined, including:

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A. Preparation of any necessary reports and attendance at meetings of the District's Board of Supervisors ("Board");

B. Assistance in meeting with necessary parties involving bond issues, special reports, feasibility studies, or other tasks;

C. Any other items requested by the Board.

SECTION 3. REPRESENTATIONS. Engineer hereby represents to the District that:

A. It has the experience and skill to perform the services required to be performed by this Agreement;

B. It shall design to and comply with applicable federal, state, and local laws, and codes; including without limitation, professional registration and licensing requirements (both corporate and individual for all required basic disciplines) in effect during the term of this Agreement, and shall, if requested by the District, provide certification of compliance with all registration and licensing requirements and in a manner as is ordinarily exercised under similar conditions and like circumstances by persons employed in the same or similar professions in the State in which the Project is located;

C. It is adequately financed to meet any financial obligations it may be required to incur under this Agreement.

SECTION 4. METHOD OF AUTHORIZATION. Each service or project shall be authorized in writing by the District ("Work Authorization"). Each Work Authorization shall include the scope of work, compensation, project schedule, and special provisions or conditions specific to the service or project being authorized. Authorization of services or projects under this Agreement shall be at the sole discretion of the District. Work Authorization Number 1 attached hereto as **Exhibit A**, and incorporated herein by this reference, is hereby *approved*.

SECTION 5. COMPENSATION. It is understood and agreed that the payment of compensation for services under this Agreement shall be stipulated in each Work Authorization. Services rendered by Engineer under this Agreement shall not exceed the amounts specifically authorized by each written Work Authorization. One of the following methods will be utilized:

A. *Lump Sum Amount* - The District and Engineer shall mutually agree to a lump sum amount for the services to be rendered payable monthly in direct proportion to the work accomplished.

B. *Hourly Personnel Rates* - For services or projects where scope of services is not clearly defined, or recurring services or other projects where the District desires the use of the hourly compensation rates, the District and Engineer shall use the hourly compensation rates outlined in **Exhibit B** attached hereto. The District and Engineer may

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agree to a "not to exceed" amount when utilizing hourly personnel rates for a specific Work Authorization.

SECTION 6. REIMBURSABLE EXPENSES. Reimbursable expenses consist of actual expenditures made by Engineer, its employees, or its consultants in the interest of the project for the incidental expenses which are listed as follows:

A. Expenses of transportation and living when traveling in connection with a project, for long distance phone calls and telegrams, and fees paid for securing approval of authorities having jurisdiction over the project. All expenditures shall be made in accordance with Chapter 112, *Florida Statutes*, and in accordance with the District's travel reimbursement policy.

B. Expense of reproduction, postage, and handling of drawings and specifications.

SECTION 7. TERM OF AGREEMENT. It is understood and agreed that this Agreement is for professional engineering services. It is further understood that the term of this Agreement shall be from the time of execution of this Agreement until terminated pursuant to the terms herein.

SECTION 8. SPECIAL CONSULTANTS. When authorized in writing by the District, additional special consulting services may be utilized by Engineer and paid for on a cost basis.

SECTION 9. BOOKS AND RECORDS. Engineer shall maintain comprehensive books and records relating to any services performed under this Agreement, which shall be retained by Engineer for a period of at least four (4) years from and after completion of any services hereunder. The District, or its authorized representative, shall have the right to audit such books and records at all reasonable times upon prior notice to Engineer.

SECTION 10. OWNERSHIP OF DOCUMENTS.

A. All rights in and title to all plans, drawings, specifications, ideas, concepts, designs, sketches, models, programs, software, creation, inventions, reports, or other tangible work product originally developed by Engineer pursuant to this Agreement ("Work Product") shall be and remain the sole and exclusive property of the District when developed and shall be considered work for hire to the extent payment has been received by the Engineer for said Work Product, subject to any legal setoffs the District may have.

B. Engineer shall deliver all Work Product to the District upon completion thereof unless it is necessary for Engineer in the District's sole discretion, to retain possession for a longer period of time. Upon early termination of Engineer's services hereunder, Engineer shall deliver all such Work Product whether complete or not to the extent payment has been received by the Engineer for said Work Product, subject to any legal setoffs the District may have. The District shall have all rights to use any and all Work Product. Engineer shall retain copies of the Work Product for its permanent records,

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provided the Work Product is not used without the District's prior express written consent. Engineer agrees not to recreate any Work Product contemplated by this Agreement, or portions thereof, which if constructed or otherwise materialized, would be reasonably identifiable with the project. If said work product is used by the District for any purpose other than that purpose which is intended by this Agreement, the District shall indemnify Engineer from any and all claims and liabilities which may result from such re-use, in the event the Engineer does not consent to such use.

C. The District exclusively retains all manufacturing rights to all materials or designs developed under this Agreement to the extent payment has been made to the Engineer for said materials, subject to any legal setoffs the District may have. To the extent the services performed under this Agreement produce or include copyrightable or patentable materials or designs, such materials or designs are work made for hire for the District as the author, creator, or inventor thereof upon creation, and the District shall have all rights therein including, without limitation, the right of reproduction, with respect to such work to the extent payment has been made to the Engineer for said materials, subject to any legal setoffs the District may have. Engineer hereby assigns to the District any and all rights Engineer may have including, without limitation, the copyright, with respect to such work to the extent payment has been made to the Engineer for said materials, subject to any legal setoffs the District may have. Engineer acknowledges that the District is the motivating factor for, and for the purpose of copyright or patent, has the right to direct and supervise the preparation of such copyrightable or patentable materials or designs.

SECTION 11. ACCOUNTING RECORDS. Records of Engineer pertaining to the services provided hereunder shall be kept on a basis of generally accepted accounting principles and shall be available to the District or its authorized representative for observation or audit at mutually agreeable times.

SECTION 12. REUSE OF DOCUMENTS. All documents including drawings and specifications furnished by Engineer pursuant to this Agreement are instruments of service. They are not intended or represented to be suitable for reuse by the District or others on extensions of the work for which they were provided or on any other project. Any reuse without specific written consent by Engineer will be at the District's sole risk and without liability or legal exposure to Engineer. All documents including drawings, plans and specifications furnished by Engineer to the District are subject to reuse in accordance with Section 287.055(10), *Florida Statutes*.

SECTION 13. ESTIMATE OF COST. Since Engineer has no control over the cost of labor, materials, or equipment or over a contractor's(s') methods of determining prices, or over competitive bidding or market conditions, its opinions of probable cost provided as a service hereunder are to be made on the basis of its experience and qualifications and represent its best judgment as a design professional familiar with the construction industry, but Engineer cannot and does not guarantee that proposals, bids, or the construction costs will not vary from opinions of probable cost prepared by it. If the District wishes greater assurance as to the construction costs, it shall employ an independent cost estimator at its own expense. Services to modify

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approved documents to bring the construction cost within any limitation established by the District will be considered additional services and justify additional fees.

SECTION 14. INSURANCE. Subject to the provisions of this Section, Engineer shall maintain insurance during the performance of its services under this Agreement, with limits of liability not less than the following:

General Liability	
Bodily Injury (including Contractual)	$1,000,000/$2,000,000
Property Damage (including Contractual)	$1,000,000/$2,000,000
Automobile Liability Bodily Injury / Property Damage	Combined Single Limit $1,000,000
Professional Liability for Errors and Omissions	$1,000,000

If any such policy of insurance is a "claims made" policy, and not an "occurrence" policy, Engineer shall, without interruption, and at the District's option, maintain the insurance for at least five (5) years after the termination of this Agreement.

The District, its officers, supervisors, agents, staff, and representatives shall be named as additional insured parties, except with respect to the Worker's Compensation Insurance and the Professional Liability for Errors and Omissions Insurance both for which only proof of insurance shall be provided. Engineer shall furnish the District with the Certificate of Insurance and any applicable endorsements evidencing compliance with the requirements of this Section. No certificate shall be acceptable to the District unless it provides that any change or termination within the policy periods of the insurance coverage, as certified, shall not be effective within thirty (30) days of prior written notice to the District per the terms of the appliable policy. Insurance coverage shall be from a reputable insurance carrier, licensed to conduct business in the state of Florida.

If Engineer fails to have secured and maintained the required insurance, the District has the right (without any obligation to do so, however), to secure such required insurance in which event, Engineer shall pay the cost for that required insurance and shall furnish, upon demand, all information that may be required in connection with the District's obtaining the required insurance.

SECTION 15. CONTINGENT FEE. Engineer warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for Engineer, to solicit or secure this Agreement and that it has not paid or agreed to pay any person, company, corporation, individual, or firm, other than a bona fide employee working solely for Engineer, any

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fee, commission, percentage, gift, or other consideration contingent upon or resulting from the award or making of this Agreement.

SECTION 16. COMPLIANCE WITH GOVERNMENTAL REGULATIONS. In performing its obligations under this Agreement, Engineer and each of its agents, contractors, subcontractors, employees or anyone directly or indirectly employed by Engineer, shall comply with all applicable laws, ordinances, rules, regulations, and orders of any public or governmental authority having appropriate jurisdiction. If Engineer fails to notify the District in writing within five (5) days of the receipt of any notice, order, required to comply notice, or a report of a violation of an alleged violation, made by any local, State or Federal governmental body or agency or subdivision thereof with respect to the services being rendered under this Agreement or any action of Engineer or any of its agents, servants, or employees, or fails to comply with any requirement of such agency within five (5) days after receipt of any such notice, order request to comply notice, or report of a violation or an alleged violation, the District may terminate this Agreement, such termination to be effective upon the giving of notice of termination.

SECTION 17. COMPLIANCE WITH PROFESSIONAL STANDARDS. In performing its obligations under this Agreement, Engineer and each of its agents, contractors, subcontractors, employees, or anyone directly or indirectly employed by Engineer, shall maintain a commercially reasonable standard of care, skill, diligence, and professional competency for such work and/or services. Any designs, drawings, reports, or specifications prepared or furnished by Engineer that contain errors, conflicts, or omissions will be promptly corrected by Engineer at no cost to the District.

SECTION 18. AUDIT. Engineer agrees that the District or any of its duly authorized representatives shall, until the expiration of four (4) years after expenditure of funds under this Agreement, have access to and the right to examine any books, documents, papers, and records of Engineer involving transactions related to this Agreement. Engineer agrees that payment made under this Agreement shall be subject to reduction for amounts charged thereto that are found on the basis of audit examination not to constitute allowable costs. All required records shall be maintained until an audit is completed and all questions arising therefrom are resolved, or three (3) years after completion of all work under this Agreement.

SECTION 19. INDEMNIFICATION. Engineer agrees to indemnify and hold the District and the District's officers and employees harmless from liabilities, damages, losses, and costs, which may come against the District and the District's officers and employees, arising out of or resulting from negligent or reckless acts, errors, or omissions or intentional misconduct of Engineer, or its employees. Such indemnification does not arise until a court of competent jurisdiction determines Engineer, or its employees, failed to meet the standard of care for professional services under this Agreement. Engineer's indemnification of District shall be proportionate solely to Engineer's share of fault. To the extent a limitation on liability is required by Section 725.06 of the Florida Statutes or other applicable law, liability under this section shall in no event exceed the greater of the insurance limits set forth herein or Two Million Dollars ($2,000,000). Engineer agrees such limitation bears a reasonable commercial relationship to the contract and was part of the project specifications or bid documents.

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PURSUANT TO FLORIDA STATUTES, SECTION 558.0035 (2025), CONSULTANT'S INDIVIDUAL EMPLOYEES AND/OR AGENTS MAY NOT BE HELD INDIVIDUALLY LIABLE FOR NEGLIGENCE OR DAMAGES OCCURRING WITHIN THE COURSE OR SCOPE OF THIS AGREEMENT.

SECTION 20. PUBLIC RECORDS. Engineer understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Engineer agrees to comply with all applicable provisions of Florida law in handling such records, including, but not limited, to Section 119.0701, *Florida Statutes*. Among other requirements and to the extent applicable by law, Engineer shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, hereinafter defined, 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 this Agreement term and following this Agreement term if Engineer does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of this Agreement, transfer to the District, at no cost, all public records in Engineer'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 Engineer, Engineer 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. Engineer acknowledges that the designated Public Records Custodian for the District is **Craig Wrathell.**

IF THE ENGINEER HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO ENGINEER'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT WRATHELL, HUNT & ASSOCIATES, LLC, 2300 GLADES ROAD, SUITE 410W, BOCA RATON, FLORIDA 33431, 561-571-0010, WRATHELLC@WHHASSOCIATES.COM.

SECTION 21. NOTICES. All notices, requests, consents, and other communications hereunder ("Notices") shall be in writing and shall be delivered, mailed by First Class Mail, postage prepaid, or overnight delivery service, to the parties, as follows:

A. If to the District: South Lake Toho Community Development District

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2300 Glades Road, Suite 410W
Boca Raton, Florida 33431
Attn: District Manager

With a copy to: Kutak Rock LLP
107 West College Avenue
Tallahassee, Florida 32301
Attn: District Counsel

B. If to Engineer: G-A-I Consultants, Inc.
618 E South Street, Suite 700
Orlando, Florida 32801
Attn: _____

Except as otherwise provided herein, any Notice shall be deemed received only upon actual delivery at the address set forth herein. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the parties may deliver Notice on behalf of the parties. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days written notice to the parties and addressees set forth herein.

SECTION 22. EMPLOYMENT VERIFICATION. Engineer agrees that it shall bear the responsibility for verifying the employment status, under the Immigration Reform and Control Act of 1986, of all persons it employs in the performance of this Agreement.

SECTION 23. CONTROLLING LAW. The parties agree that this Agreement shall be controlled and governed by the laws of the State of Florida. Venue shall exclusively be in the court of appropriate jurisdiction, in and for Osceola County, Florida.

SECTION 24. SOVEREIGN IMMUNITY. The Engineer agrees and covenants that nothing in this Agreement shall constitute or be construed as a waiver of District's limitations on liability pursuant to Section 768.28, Florida Statutes, or any other statute or law.

SECTION 25. ASSIGNMENT. Neither the District nor Engineer shall assign, sublet, or transfer any rights under or interest in this Agreement without the express written consent of the other. Nothing in this paragraph shall prevent Engineer from employing such independent professional associates and consultants as Engineer deems appropriate, pursuant to Section 8 herein.

SECTION 26. TERMINATION. The District may terminate this Agreement for cause immediately upon notice to Engineer. The District or Engineer may terminate this Agreement without cause

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upon thirty (30) days' written notice. At such time as Engineer receives notification of the intent of the District to terminate this Agreement, Engineer shall not perform any further services unless directed to do so in writing by the District. In the event of any termination or breach of any kind, Engineer shall not be entitled to consequential damages of any kind (including but not limited to lost profits), but instead Engineer's sole remedy will be to recover payment for services rendered to the date of the notice of termination, subject to any offsets the District may have against the Engineer.

SECTION 27. RECOVERY OF COSTS AND FEES. In the event either party is required to enforce this Agreement by court proceedings or otherwise, each party shall bear its own fees and costs.

SECTION 28. AMENDMENTS. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both of the parties hereto and formally approved by the Board.

SECTION 29. AGREEMENT. This Agreement reflects the negotiated agreement of the parties, each represented by competent legal counsel and supersedes all prior and contemporaneous agreements related to the subject matter hereof. Accordingly, this Agreement shall be construed as if both parties jointly prepared it, and no presumption against one party or the other shall govern the interpretation of any of the provisions of this Agreement.

SECTION 30. INDEPENDENT CONTRACTOR. The District and Engineer agree and acknowledge that Engineer shall serve as an independent contractor of the District. Neither Engineer nor employees of Engineer, if any, are employees of the District under the meaning or application of any federal or state unemployment, insurance laws, or any other potentially applicable laws. Engineer agrees to assume all liabilities or obligations by any one or more of such laws with respect to employees of Engineer, if any, in the performance of this Agreement. Engineer shall not have any authority to assume or create any obligation, express or implied, on behalf of the District and Engineer shall have no authority to represent as agent, employee, or in any other capacity the District unless set forth differently herein or authorized by vote of the Board.

SECTION 31. COUNTERPARTS. This Agreement may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute, but one and the same instrument. Signature and acknowledgment pages, if any, may be detached from the counterparts and attached to a single copy of this document to physically form one document.

SECTION 32. E-VERIFY. The Contractor shall comply with and perform all applicable provisions of Section 448.095, *Florida Statutes*. Accordingly, to the extent required by Florida Statute, Contractor shall register with and use the United States Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees. The District may terminate this Agreement immediately for cause if there is a good faith belief that the Contractor has knowingly violated Section 448.09(1), *Florida Statutes*. By entering into this Agreement, the Contractor represents that no public employer has terminated a contract

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with the Contractor under Section 448.095(2)(c), *Florida Statutes*, within the year immediately preceding the date of this Agreement.

SECTION 33. COMPLIANCE WITH SECTION 20.055, *FLORIDA STATUTES*. The Contractor agrees to comply with Section 20.055(5), *Florida Statutes*, to cooperate with the inspector general in any investigation, audit, inspection, review, or hearing pursuant such section and to incorporate in all subcontracts the obligation to comply with Section 20.055(5), *Florida Statutes.*

SECTION 34. SCRUTINIZED COMPANIES STATEMENT. Contractor certifies it: (i) is not in violation of Section 287.135, *Florida Statutes;* (ii) is not on the Scrutinized Companies with Activities in Sudan List; (iii) is not on the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List; (iv) does not have business operations in Cuba or Syria; (v) is not on the Scrutinized Companies that Boycott Israel List; and (vi) is not participating in a boycott of Israel. If the Contractor is found to have submitted a false statement with regards to the prior sentence, has been placed on the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or the Scrutinized Companies that Boycott Israel List, has engaged in business operations in Cuba or Syria, and/or has engaged in a boycott of Israel, the District may immediately terminate the Contract.

SECTION 35. FORCE MAJEURE. Any delay in the performance of any duties or obligations of either party will not be considered a breach of this Agreement, if such delay is caused by a national labor dispute, shortage of material supply, fire, earthquake, flood, acts of terrorism or any other event beyond the control of such party, provided that such party uses reasonable efforts, under the circumstances, to notify the other party of the circumstances causing the delay and to resume performance as soon as possible.

SECTION 36. MUTUAL DISCLAIMER OF CONSEQUENTIAL DAMAGES. Notwithstanding anything to the contrary in this Agreement, neither party shall have any liability to the other party for indirect, consequential, or special damages including, but not limited to, liability or damages for delays of any nature, loss of anticipated revenues or profits, increased cost of operations or costs of shutdown or startup whether such damages are based on contract, tort including negligence, strict liability or otherwise.

[*Remainder of this page intentionally left blank*]

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IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed the day and year first above written.

ATTEST:

Signed by:
Felix Rodriguez
0BFB937CE2504E3...
Secretary/Assistant Secretary

SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT

DocuSigned by:
FD4E4EA01C97494...
Chairperson, Board of Supervisors

WITNESS:

Signed by:
Felix Rodriguez
0BFB937CE2504E3...
Witness

G-A-I CONSULTANTS, INC.

Signed by:
Kathy Leo
E94DE1474DB14D8...
Print Name: Kathy Leo, P.E.
Title: Vice President

Exhibit A: Work Authorization Number 1
Exhibit B: Schedule of Rates

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Exhibit A

_____, 202_

South Lake Toho Community Development District
Osceola County, Florida

Subject: **Work Authorization Number 1 South Lake Toho Community Development District**

Dear Chairperson, Board of Supervisors:

G-A-I Consultants, Inc. (the "Engineer") is pleased to submit this work authorization to provide interim engineering services for South Lake Toho Community Development District (the "District"). We will provide these services pursuant to our current agreement effective _____, 2025 ("Interim Agreement") as follows:

I. Scope of Work

The District will engage the services of Engineer as the Interim Engineer to prepare an Engineer's Report to support the District's proposed bond issuances and to attend meetings and bond validation proceedings regarding the District's proposed issuance of bonds.

II. Fees

The District will compensate Engineer pursuant to the hourly rate schedule contained within the Interim Agreement. The District will reimburse all direct costs which include items such as printing, drawings, travel, deliveries, etc., pursuant to the Interim Agreement.

This proposal, together with the Interim Agreement, represents the entire understanding between the District and Engineer with regard to the referenced work authorization. If you wish to accept this work authorization, please sign both copies where indicated, and return one complete copy to our office. Upon receipt, we will promptly schedule our services.

Thank you for your consideration.

APPROVED AND ACCEPTED	Sincerely, G-A-I Consultants, Inc.
By: _____ Authorized Representative of the South Lake Toho Community Development District	_____ By: _____ Its: _____

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Exhibit B

Schedule of Rates

Docusign Envelope ID: F6EA4FFA-A812-4D11-A2E5-7955C6B15F63

2025 Community Development Rate Schedule

Professionals include educated and/or trained Engineers, Economists, Planners, Designers, Landscape Architects, Surveyors, Environmental Specialists, Archaeologists, Scientists, and others.

Changes in hourly rates to reflect increases in cost of living, taxes, benefits, etc. will take effect on January 1, 2026. Rates in the below table are "loaded" hourly rates and include all overhead, costs, and benefits per hourly unit rate.

Labor Classification	Labor Rate
Expert Witness	$375.00
CSG Director 3	$360.00
CSG Senior Director 2	$325.00
CSG Senior Director 1	$305.00
CSG Director 2	$275.00
CSG Director 1	$240.00
CSG Senior Manager 2	$215.00
CSG Senior Manager 1	$195.00
CSG Manager	$180.00
CSG Assistant Manager	$170.00
CSG Senior Professional 2	$160.00
CSG Senior Professional 1	$150.00
CSG Professional 1	$130.00
CSG Senior Project Technician	$120.00
CSG Project Technician 2	$115.00
CSG Project Technician 1	$105.00
CSG Technician 1	$85.00
Principal	$375.00
Technical/Professional 31	$365.00
Technical/Professional 30	$350.00
Technical/Professional 29	$345.00
Technical/Professional 28	$335.00
Technical/Professional 27	$320.00
Technical/Professional 26	$300.00
Technical/Professional 25	$290.00
Technical/Professional 24	$275.00
Technical/Professional 23	$265.00
Technical/Professional 22	$255.00
Technical/Professional 21	$245.00
Technical/Professional 20	$235.00
Technical/Professional 19	$225.00
Technical/Professional 18	$215.00
Technical/Professional 17	$210.00
Technical/Professional 16	$200.00
Technical/Professional 15	$190.00
Technical/Professional 14	$180.00
Technical/Professional 13	$170.00
Technical/Professional 12	$160.00
Technical/Professional 11	$150.00
Technical/Professional 10	$145.00
Technical/Professional 09	$135.00
Technical/Professional 08	$130.00
Technical/Professional 07	$120.00
Technical/Professional 06	$115.00
Technical/Professional 05	$110.00
Technical/Professional 04	$105.00
Technical/Professional 03	$100.00
Technical/Professional 02	$95.00
Technical/Professional 01	$90.00
Technical/Support 2	$85.00
Technical/Support 1	$80.00

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Work Authorization

December 8, 2025

South Lake Toho Community Development District
Osceola County, Florida

Subject: **Work Authorization Number 1 South Lake Toho Community Development District**

Dear Chairperson, Board of Supervisors:

G-A-I Consultants, Inc. (the "Engineer") is pleased to submit this work authorization to provide interim engineering services for South Lake Toho Community Development District (the "District"). We will provide these services pursuant to our current agreement effective December 8, 2025 ("Interim Agreement") as follows:

I. Scope of Work

The District will engage the services of Engineer as the Interim Engineer to prepare an Engineer's Report to support the District's proposed bond issuances and to attend meetings and bond validation proceedings regarding the District's proposed issuance of bonds.

II. Fees

The District will compensate Engineer pursuant to the hourly rate schedule contained within the Interim Agreement. The District will reimburse all direct costs which include items such as printing, drawings, travel, deliveries, etc., pursuant to the Interim Agreement.

This proposal, together with the Interim Agreement, represents the entire understanding between the District and Engineer with regard to the referenced work authorization. If you wish to accept this work authorization, please sign both copies where indicated, and return one complete copy to our office. Upon receipt, we will promptly schedule our services.

Thank you for your consideration.

APPROVED AND ACCEPTED

DocuSigned by:
By: _____
FD4E4EA61C97494...
Authorized Representative of the South
Lake Toho Community Development District

Sincerely,
G-A-I Consultants, Inc.

Signed by:
_____
E94DE1474DB14D9...
By: Kathy Leo
Its: Vice President

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Exhibit B
Schedule of Rates

Docusign Envelope ID: 1B95FEEC-E8D0-421D-BC19-B2F9384094CA

2025 Community Development Rate Schedule

Professionals include educated and/or trained Engineers, Economists, Planners, Designers, Landscape Architects, Surveyors, Environmental Specialists, Archaeologists, Scientists, and others.

Changes in hourly rates to reflect increases in cost of living, taxes, benefits, etc. will take effect on January 1, 2026. Rates in the below table are "loaded" hourly rates and include all overhead, costs, and benefits per hourly unit rate.

Labor Classification	Labor Rate
Expert Witness	$375.00
CSG Director 3	$360.00
CSG Senior Director 2	$325.00
CSG Senior Director 1	$305.00
CSG Director 2	$275.00
CSG Director 1	$240.00
CSG Senior Manager 2	$215.00
CSG Senior Manager 1	$195.00
CSG Manager	$180.00
CSG Assistant Manager	$170.00
CSG Senior Professional 2	$160.00
CSG Senior Professional 1	$150.00
CSG Professional 1	$130.00
CSG Senior Project Technician	$120.00
CSG Project Technician 2	$115.00
CSG Project Technician 1	$105.00
CSG Technician 1	$85.00
Principal	$375.00
Technical/Professional 31	$365.00
Technical/Professional 30	$350.00
Technical/Professional 29	$345.00
Technical/Professional 28	$335.00
Technical/Professional 27	$320.00
Technical/Professional 26	$300.00
Technical/Professional 25	$290.00
Technical/Professional 24	$275.00
Technical/Professional 23	$265.00
Technical/Professional 22	$255.00
Technical/Professional 21	$245.00
Technical/Professional 20	$235.00
Technical/Professional 19	$225.00
Technical/Professional 18	$215.00
Technical/Professional 17	$210.00
Technical/Professional 16	$200.00
Technical/Professional 15	$190.00
Technical/Professional 14	$180.00
Technical/Professional 13	$170.00
Technical/Professional 12	$160.00
Technical/Professional 11	$150.00
Technical/Professional 10	$145.00
Technical/Professional 09	$135.00
Technical/Professional 08	$130.00
Technical/Professional 07	$120.00
Technical/Professional 06	$115.00
Technical/Professional 05	$110.00
Technical/Professional 04	$105.00
Technical/Professional 03	$100.00
Technical/Professional 02	$95.00
Technical/Professional 01	$90.00
Technical/Support 2	$85.00
Technical/Support 1	$80.00

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SOUTH LAKE TOHO
COMMUNITY DEVELOPMENT DISTRICT

RATIFICATION ITEMS B

CFN 2025154540
Bk 6895 Pgs 2039-2058 (20 Pgs)
DATE: 12/18/2025 08:16:22 AM
KELVIN SOTO, ESQ., CLERK OF COURT
OSCEOLA COUNTY
RECORDING FEES $0.00

This instrument prepared by and return to:

Michael C. Eckert
KUTAK ROCK LLP
107 West College Avenue
Tallahassee, Florida 32301

INTERLOCAL AGREEMENT BETWEEN OSCEOLA COUNTY, FLORIDA AND SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT REGARDING THE EXERCISE OF POWERS AND COOPERATION ON PROVIDING ADDITIONAL DISCLOSURE AND NOTICES AND THE PROVISION OF ENHANCED IMPROVEMENTS AND INFRASTRUCTURE

THIS INTERLOCAL AGREEMENT (the "**Interlocal Agreement**"), dated as of December 15, 2025, is entered into by and between Osceola County, Florida (the "**County**"), a political subdivision of the State of Florida, and the South Lake Toho Community Development District (the "**District**"), a community development district created pursuant to the provisions of Chapter 190, *Florida Statutes*, c/o Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.

RECITALS:

WHEREAS, South Lake Toho Property Holdings, LLC, a Delaware limited liability company (the "**Petitioner**"), as the fee simple owner of certain real property located in Osceola County, Florida, did file with the County on or about May 14, 2025, a Petition (the "**Petition**") pursuant to the Act (as defined herein) to establish the South Lake Toho Community Development District; and

WHEREAS, upon review of the Petition and supporting testimony, evidence and documentation, including but not limited to surveys, plans and specifications and financial data, the Board of County Commissioners of Osceola County (the "**County Board**"), on October 20, 2025, granted the Petition; and

WHEREAS, on October 20, 2025, concurrent with or subsequent to the action of the County Board granting the Petition, the County Board enacted Ordinance No. 2025-68, establishing the District (the "**Ordinance**"); and

WHEREAS, the District is an independent special district and a local unit of special-purpose government which is created pursuant to the Act, and is limited to the performance of those specialized functions authorized by the Act and the Ordinance; and

WHEREAS, the District consists of that real property wholly within the boundaries described in the Ordinance; and

WHEREAS, the governing body of the District is created, organized, constituted, and authorized to function specifically as prescribed in the Act and the Ordinance for the delivery of urban community development services; and

WHEREAS, pursuant to the Act, the District is presently authorized to construct, acquire, and maintain infrastructure improvements and services set forth in Section 190.012(1) of the Act, for which the District may impose, levy and collect non-ad valorem special assessments on land within the boundaries of lie District; and

WHEREAS, in accordance with the Act, the County expressed in the Ordinance its consent to the District Board (as defined herein) having the additional powers to plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate and maintain additional systems and facilities described and authorized by Sections 190.012(1), 190.012(2)(a) and 190.012(2)(d) of the Act, for which the District may impose, levy and collect non-ad valorem special assessments on land within the boundaries of the District; and

WHEREAS, it is in the mutual interest of the County and the District to establish intergovernmental relations that encourage, promote and improve the coordination, overall effectiveness and efficiency of governmental activities and services within the boundaries of the District; and

WHEREAS, the County and the District desire to exercise jointly their common powers and authority concerning the cost effective financing of the acquisition and construction of the infrastructure, public improvements and community facilities; the avoidance of inefficiencies caused by the unnecessary duplication of services and facilities; and the clarification of responsibilities, obligations, duties, powers, and liabilities of each of the governmental bodies; and

WHEREAS, Section 163.01, *Florida Statutes*, known as the "Florida Interlocal Cooperation Act of 1969" (hereinafter, the "**Cooperation Act**"), permits local governmental units to make the most efficient use of their powers by enabling them to cooperate with other localities on a basis of mutual advantage and thereby to provide services and facilities in a manner and pursuant to forms of governmental organization that will accord best with geographic, economic, population, and other factors influencing the needs and development of local communities; and

WHEREAS, the Petitioner presented to the District Board (as defined herein), after its establishment, a proposed Interlocal Agreement between the County and the District to further define the responsibility of the District to (i) provide for certain enhanced disclosure regarding the establishment of the District and the existence of liens and special assessments on lands contained within the District's boundaries, (ii) provide that annual notice be given by the District to all landowners within the District regarding the date, time and place of the scheduled monthly meetings of the District Board for its ensuing fiscal year, and (iii) provide that annual notice be given by the District to all landowners within the District regarding the date, time and place of its budget hearing; and

WHEREAS, the County and the District desire to entered into this Interlocal Agreement finding it to be necessary, proper, and convenient to the exercise of their powers, duties and purposes authorized by law; and

WHEREAS, the County and the District desire to enter into this Interlocal Agreement so that the terms of the Interlocal Agreement apply to all property within the District's boundaries.

NOW, THEREFORE, in consideration of the mutual understandings and covenants set forth herein, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the County and the District agree as follows:

ARTICLE I - INTRODUCTION

Section 1.01 Authority. This Interlocal Agreement is entered into pursuant to the authority set forth in the Cooperation Act and the Act, and other applicable provisions of law.

Section 1.02 Recitals and Exhibits. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Interlocal Agreement. All exhibits identified herein are hereby incorporated by reference to the same extent as if fully set forth herein.

Section 1.03 Authority to Contract. The execution of this Interlocal Agreement has been duly authorized by the appropriate body or official(s) of the County and the District, each party has complied with all applicable requirements of law, and each party has full power and authority to comply with the terms and provisions of this instrument.

Section 1.04 Definitions. The following terms when used in capitalized form herein shall have the respective meaning indicated below unless the context shall clearly indicate otherwise:

"District Board" means the initial Board of Supervisors and all subsequent forms of the Board of Supervisors for the District.

"Capital Assessments" means an apportioned charge levied by the District against a Parcel to satisfy the costs and expenses of the infrastructure improvements, which shall constitute a special assessment lien on the Parcel. This assessment is intended to refer to the Benefit Special Assessments and Special Assessments, as set forth and described in Section 190.021(2) and 190.022 of the Act, respectively.

"Act" means the "Uniform Community Development District Act of 1980" codified in Chapter 190, *Florida Statutes*, as amended from time to time.

"Parcel" means a portion of the Property such as a lot, parcel, tract or any other quantity of land capable of being separately conveyed and having a separate folio number assigned by the Tax Collector for Osceola County.

"Property" means the lands within the boundaries of the District as established by the Ordinance and as identified in the attached **Exhibit "A"**, which is hereby incorporated herein.

ARTICLE II - DISTRICT POWERS

Section 2.01 Exercise of Powers.

A. Powers. The District has and shall retain all powers, rights, obligations and responsibilities granted or imposed by the Act, as amended from time to time, including but not limited to, all general powers and special powers set forth in Sections 190.011, 190.012(1), 190.012(2)(a), 190.012(2)(d), 190.012(3) and 190.012(4), *Florida Statutes*.

B. Acknowledgment of Powers. The District hereby acknowledges that its additional powers under the Ordinance do not include those set forth in Sections 190.012(2)(b), 190.012(2)(c), 190.012(2)(e) and 190.012(2)(f), *Florida Statutes*, and the District agrees that it will not provide such improvements or services, nor collect assessments therefor without the prior approval and amendment to the Ordinance by the County Board.

ARTICLE III - ENHANCED DISCLOSURE AND NOTICE

Section 3.01 Enhanced Disclosure of District and Assessments. In addition to the statutory requirements for disclosure set forth in Sections 190.008, 190.009, 190.048 and 190.0485, the District Board hereby agrees to have executed and filed in the Official Records of Osceola County a "Declaration of Consent to Jurisdiction of Community Development District and to Imposition of Special Assessments" and a "Notice of Lien," (or similar notices) at the time any Capital Assessments are placed on Parcels within the District. Such notices are intended to inform potential future landowners of land within the boundaries of the District of both the establishment of the District and the existence of liens and special assessments on lands contained within the District, which liens run with the land.

This notice supplements the following notices that will also be placed in the public records of the County on all property within the District:

Notice of Establishment of the District
Disclosure of Public Financing
This Interlocal Agreement

Section 3.02 Notice of District Meeting Schedule. In addition to the statutory notice requirement set forth in Section 190.008(2)(a), the District hereby agrees to publish in a newspaper that meets the requirements of Chapter 190, once a year a notice of District's adopted schedule of meetings of its Board of Supervisors for the ensuing fiscal year ("**District Meeting Schedule**"), which notice shall designate the date, time and place of each of the scheduled meetings. The described District Meeting Schedule will also be provided to the Osceola County Manager by mail to the County Administration Building, 1 Courthouse Square, Suite 4700, Kissimmee, Florida 34741 or such other address as directed in writing by the County Manager. The District Meeting Schedule shall also be posted online on the District's website as noted in Section 3.03 hereunder.

Section 3.03 District Website Information. The District shall establish a website within 120 days of its establishment. The District website shall include the District's Meeting Schedule and all other information as required by Chapter 189.015(1), 189.016 and 189.069, Florida Statutes, which currently includes, but is not limited to, the:

1. Full legal name of the District.
2. Public purpose of the District.
3. Name, official addresses, official e-mail address, and, if applicable, term and appointing authority for each member of the governing body of the District.
4. Fiscal year of the District.
5. Full text of the special district's charter, the date of establishment, the establishing entity, and a reference to Chapter 190, Florida Statutes, under which the District operates, include information relating to any grant of special powers.
6. The mailing address, e-mail address, telephone number, and website uniform resource locator of the District.
7. Description of the boundaries or service area of, and the services provided by, the District.
8. Listing of all taxes, fees, assessments, or charges imposed and collected by the District, including the rates or amounts for the fiscal year and the statutory authority for the levy of the tax, fee, assessment, or charge.
9. Primary contact information for the District for purposes of communication from the department.
10. A code of ethics adopted by the District, if applicable, and a hyperlink to generally applicable ethics provisions.
11. Budget of the District and any amendments thereto in accordance with s. 189.016.
12. Final, complete audit report for the most recent completed fiscal year and audit reports required by law or authorized by the governing body of the District. If the District has submitted its most recent final, complete audit report to the Auditor General, this requirement may be satisfied by providing a link to the audit report on the Auditor General's website.
13. A listing of its regularly scheduled public meetings as required by s. 189.015(1).
14. The link to the Department of Financial Services' website as set forth in s. 218.32(1)(g).
15. At least seven (7) days before each meeting or workshop, the agenda of the event, excluding confidential and exempt information.

Section 3.04 Notice of Annual Budget Hearing. In addition to the statutory notice requirement set forth in Section 190.008(2)(a), the District hereby agrees to work in cooperation with the Osceola County Property Appraiser and Tax Collector to have notice of the date, time and places of the annual budget hearing placed on the TRIM Notice sent to each landowner in the District. In the event of any increase to assessments, each affected landowner will get notice of the proposed increase and date, place and time of public hearing to consider such increase. The District shall also post budget information on its Website, as noted in Section 3.03 above.

ARTICLE IV –ENHANCED IMPROVEMENTS AND INFRASTRUCTURE

Section 4.01 Acknowledgement of South Lake Toho Enhancements. The District hereby acknowledges that the following South Lake Toho Enhancements (i.e., elements of enhanced infrastructure intended to be delivered by District or Petitioner to the residents of the development) will exceed the County's design standards or otherwise deliver infrastructure or services that would not otherwise be provided by the County:

A. Framework Corridor with Entry Enhancements: Fully landscaped entry features and hardscape elements, designed to exceed the County's minimum standards in Chapter 4 of the Land Development Code, will be provided along the corridor and throughout the District as further enhancements. A depiction of the enhanced entry features is attached hereto as **Exhibit "B".**

B. Landscape Enhancements: Landscaping in the open recreation areas and other public spaces will be designed to Mixed Use District standards which are in addition to and exceed the requirements of other zoning districts in the County and will be maintained by the District. Recreational facilities are anticipated to include but not be limited to: dog park(s), paved and shaded walking paths around ponds at Community Center and central urban park location, pavilions, clubhouse, pool amenities, and active court sport facilities.

C. Maintenance of Stormwater Systems. The development of the Property within the District will involve the construction of a stormwater management system and ongoing operation and maintenance of such system in compliance with South Florida Water Management District ("**SFWMD**") permits. The stormwater management system includes joint stormwater management designed to handle drainage from District land and privately owned properties within the District. The District will undertake the responsibility of the ongoing operation and maintenance of the stormwater system in compliance with SFWMD permits. This is a unique benefit of establishing the District, as a public governmental entity, as SFWMD is often reluctant to accept operation and maintenance of the SFWMD permit by a private entity.

D. Maintenance of Local Roads, Sidewalks and Right-of-Way Landscaping. Upon construction and approval by the County in accordance with applicable standards, all roads, sidewalks, and landscaping within rights-of-way for neighborhood roads shall be owned and maintained in perpetuity by the District, at District's expense. The District shall not own and maintain the right-of-way for framework roads within the project, except the District shall be responsible for maintenance of sidewalks and enhanced landscaping and irrigation installed by the District therein.

E. Habitat Conservation and Management Plan ("HCMP"). The District will provide all sign content and technical assistance needed to provide for the protection of species and safety of residents. The District will fund the maintenance, preservation, and improvement of wetlands, lakes, wildlife

linkages and corridors; as well as the monitoring and biennial reporting of the HCMP and provide accurate and timely monitoring and reporting per HCMP requirements to meet protection and management goals for all areas including unregulated activities. The County shall enforce these commitments regardless of jurisdiction.

ARTICLE V - MISCELLANEOUS PROVISIONS

Section 5.01 Notices. Any notices required or allowed to be delivered shall be in writing and be deemed to be delivered when: (i) hand delivered to the official hereinafter designated, or (ii) upon receipt of such notice when deposited in the United States mail, postage prepaid, certified mail, return receipt requested, addressed to a party at the address set forth opposite the party's name below, or at such other address as the party or parties shall have been specified by written notice to the other party delivered in accordance herewith. The County has designated an individual within County staff (CDD Coordinator) as the recipient of all notices to be transmitted to the County as described in Article III herein. The District may deliver such notices to the CDD Coordinator by electronic mail (email), hand delivery, certified mail, facsimile, or any other mutually acceptable method of delivery.

If to the County:	County Attorney County Administration Building 1 Courthouse Square, Suite 4200 Kissimmee, Florida 34741
If to the CDD Coordinator:	Planning, Zoning, and Design County Administration Building 1 Courthouse Square, Suite 1400 Kissimmee, Florida 34741
If to the District:	South Lake Toho Community Development District c/o Wrathell, Hunt and Associates, LLC 2300 Glades Road, Suite 410W Boca Raton, Florida 33431 Attn: District Manager
With a copy to:	Kutak Rock LLP 107 West College Avenue Tallahassee, Florida 32301 Attn: District Counsel

Section 5.02 Binding Effect. This Agreement shall be binding upon and shall inure to the benefit of the County and the District, and their respective successors and assigns.

Section 5.03 Filing. The County Board and the District Board hereby authorize and direct, after execution of this Interlocal Agreement by the duly qualified and authorized officers of each of the parties hereto, that this Interlocal Agreement be filed with the Clerk of the Circuit

Court of Osceola County. Florida, in accordance with the requirements of Section 163.01(11) of the Cooperation Act.

Section 5.04 Applicable Law and Venue. This Interlocal Agreement and the provisions contained herein shall be governed by and construed in accordance with the laws of the State of Florida. In any action, in equity or law, with respect to the enforcement or interpretation of this Interlocal Agreement, venue shall be solely in Osceola County, Florida.

Section 5.05 Entire Agreement. This instrument and its exhibits constitute the entire agreement between the parties and supersede all previous discussions, understandings and agreement between the parties relating to the subject matter of this Interlocal Agreement. Amendments to and waivers of the provisions herein shall be made by the parties in writing by formal amendment, except changes in Chapter 189, 190 or any other Florida Law shall automatically amend this agreement.

Section 5.06 Continued Effect; Remedies. Notwithstanding anything herein to the contrary, no provision of this Interlocal Agreement shall be construed to affect, alter, or otherwise impair the District's power to impose, levy and collect Capital Assessments or assessments for operation and maintenance purposes and the failure of the District to comply with or provide the enhanced disclosure or notices as described herein shall not in any manner render the Capital Assessments, the operation and maintenance assessments, or any of the proceedings related thereto ineffective; provided, however, that the District must comply with the additional notice requirement set forth in Section 3.03 hereof for its annual operations and maintenance budget hearing to be considered effective. The County's sole remedy for the District's failure to perform in accordance with the terms of this Interlocal Agreement shall be an action for mandamus or specific performance, as applicable, by court order, to cause the District to comply with its obligations hereunder. Notwithstanding the foregoing, in the event of the either party's failure to perform in accordance with the terms of this Interlocal, the other party may exercise any legal remedy available to it to enforce the terms and conditions hereof or any Development Order or Permit issued for or related to the enhanced improvements and infrastructure.

Section 5.07 Effective Date. This Interlocal Agreement shall become effective after its execution by the authorized representatives of both parties and upon the date of its filing with the Clerk of the Circuit Court of Osceola County, Florida. This Interlocal Agreement shall also be recorded in the public records of the County to become a part of the title history of properties in the District.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the parties hereto, by and through the undersigned, have entered into this Interlocal Agreement on this date and year first above written.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Name: Brandon Arrington
Title: Chairman

ATTEST:
Samantha Griffin
Name: Samantha Griffin
Title: Clerk of the Board Specialist
Address: 2 Courthouse Sq.
Kissimmee, FL 34741

STATE OF FLORIDA
COUNTY OF Osceola

The foregoing instrument was acknowledged before me by means of ☑ physical presence or ☐ online notarization, this 15th day of December, 2025, by Brandon Arrington as Chair of Board of County Commissioners, on its behalf. He [ ] is personally known to me or [ ] produced _____ as identification.

_____
Notary Public, State of Florida

JULISSA RIZZO
Notary Public
State of Florida
Comm# HH680799
Expires 7/10/2029

SIGNATURE PAGE TO INTERLOCAL AGREEMENT

SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT

ATTEST:
Title: Assistant Secretary

By:
Name: Kevin Mays
Title: Vice Chair

WITNESSES:

Name: Felix Rodriguez
Address: 307 Coquina Run
Ft. Augustine FL 32092

Name: 2300 Glades Ernesto Torres
Address: 2300 Glades
Boca Raton, FL 33431

STATE OF FLORIDA
COUNTY OF Osceola

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization, this 6 day of Nov, 2025, by Kevin Mays, as V. Chair of South Lake Toho DD, on its behalf. He [✓] is personally known to me or [ ] produced _____ as identification.

FELIX RODRIGUEZ
Notary Public
State of Florida
Comm# HH672780
Expires 5/5/2029

Notary Public, State of Florida

EXHIBIT "A"

TO INTERLOCAL AGREEMENT

Legal Description
SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT

A portion of the Southeast 1/4 of Section 33, Township 26 South, Range 29 East, a portion of Section 4, Township 27 South, Range 29 East, and a portion of Section 9, Township 27 South, Range 29 East all in Osceola County, Florida, described as follows:

Beginning at the Northwest corner of Section 4, Township 27 South, Range 29 East, also being the Southwest corner of Section 33, Township 26 South, Range 29 East, Osceola County, Florida, thence run N89°48'22"E along the North line Section 4 and the South line of Section 33, a distance of 2639.57 feet to the South 1/4 corner of Section 33; thence along the West line of the Southeast 1/4 of said Section 33, N00°04'17"E, a distance of 2615.49 feet to the Northwest corner of the Southeast 1/4 of said Section 33; thence departing said West line and along the North line of said Southeast 1/4, N89°52'18"E, a distance of 2133.53 feet, more or less, to the Ordinary High Water Line of Lake Tohopekaliga, said Ordinary High Water Line being established at elevation 54.00' and referenced to the North American Vertical Datum of 1988; thence departing said North line and along said Ordinary High Water Line the following eight (8) courses: S16°15'32"E, a distance of 76.34 feet; thence S06°51'27"E, a distance of 131.76; thence S15°32'06"E, a distance of 215.97 feet; thence S07°07'44"E, a distance of 218.83 feet; thence S53°54'25"E, a distance of 217.32 feet; thence S07°02'15"E, a distance of 156.40 feet; thence S14°36'13"E, a distance of 294.60 feet; thence S28°44'12"E a distance of 211.15 feet; thence leaving the Ordinary High Water Line run S89°51'49"W a distance of 1185.37 feet to the West line of Government Lot 3 in Section 33; thence along the West line of Government Lot 3 run S00°02'35"W, a distance of 1230.15 feet to the Southwest corner of Lot 3, Section 33; said point also being the Northeast corner of the West 1/2 of the East 1/2 of said Section 4; thence departing said West line of Government Lot 3 and along the East line of said West 1/2 of the East ½ of Section 4, run S00°13'07"E a distance of 5308.73 feet to the Southeast corner of the West 1/2 of the East 1/2 of said Section 4; thence departing said East line and along the South line of said West 1/2 of the East 1/2, N89°38'27"W a distance of 1331.98 feet to the South 1/4 corner of said Section 4; ; thence departing said South line and along the East line of the Northwest ¼ of Section 9, Township 27 South, Range 29East, Osceola County, Florida, S00°22'28"E a distance of 1307.96 feet to the Northerly Right-of-way Line of Southport Road; thence departing said East line and along said Northerly Right-of-way line, N89°13'47"W a distance of 250.05 feet to a point on the West line of the East 250.00 feet of the Northwest 1/4 of said Section 9; thence departing said Northerly Right-of-way and along said West line, N00°22'26"W a distance of 1,306.17 feet to the Southwest corner of the West line of the East 250.00 feet of the Southwest 1/4 of said Section 4; thence along said West line N00°04'42"W a distance of 314.18 feet; thence departing said West line, N41°47'01"W a distance of 1358.86 feet to the South line of the North 1/2 of the Southwest 1/4 of said Section 4; thence along said South line N89°45'38"W a distance of 1492.19 feet to the Southwest corner of the North 1/2 of the Southwest 1/4 of said Section 4; thence departing said South line and along the West line of said Section 4 the following two (2) courses:, N00°07'21"W a distance of 1317.91 feet to the West 1/4 corner of said Section 4; thence N00°06'19"E along the West line of the Northwest 1/4 of said Section 4 a distance of 2634.11 feet to the Point of Beginning.

Less and except:

Commence at the Northeast corner of the Northeast 1/4 of the Northwest 1/4 of Section 9, Township 27 South, Range 29 East, Osceola County, Florida; thence run North 00°04'42" West along the East line of the Southeast 1/4 of the Southwest 1/4 of Section 4, Township 27 South, Range 29 East, Osceola County, Florida, a distance of 392.25 feet, to the Point of Beginning; thence S89°41'12"E a distance of 50 feet; thence N41°47'01"W, a distance of 1254.82 feet to the South line of the North 1/2 of the Southwest 1/4 of Section 4, Township 27 South, Range 29 East; thence along the South line run S89°45'38"E, a distance of 884.84 feet to the East line of the Southwest 1/4 of Section 4; thence along the East line run S00°04'42"E, a distance of 932.26 feet to the Point of Beginning.

Containing 10.000 acres more or less.

Together with a 50-foot ingress and egress easement over the East 50.00 feet of the South 392.25 feet of the Southeast 1/4 of the Southwest 1/4 of Section 4, Township 27 South, Range 29 East, and the East 50.00 feet of the Northeast 1/4 of the Northwest 1/4 of Section 9, Township 27 South, Range 29 East, Osceola County, Florida.

Subject to: Rights of way, restrictions and reservations, if any.

The total lands within this description being 529.350 acres or 23,058,497.5 square feet, more or less.

EXHIBIT "B"

TO INTERLOCAL AGREEMENT

Depiction of Enhanced Entry Features

MONUMENTATION FRAMEWORK: OPTION B

Ceramic Tile



Large Format Tile

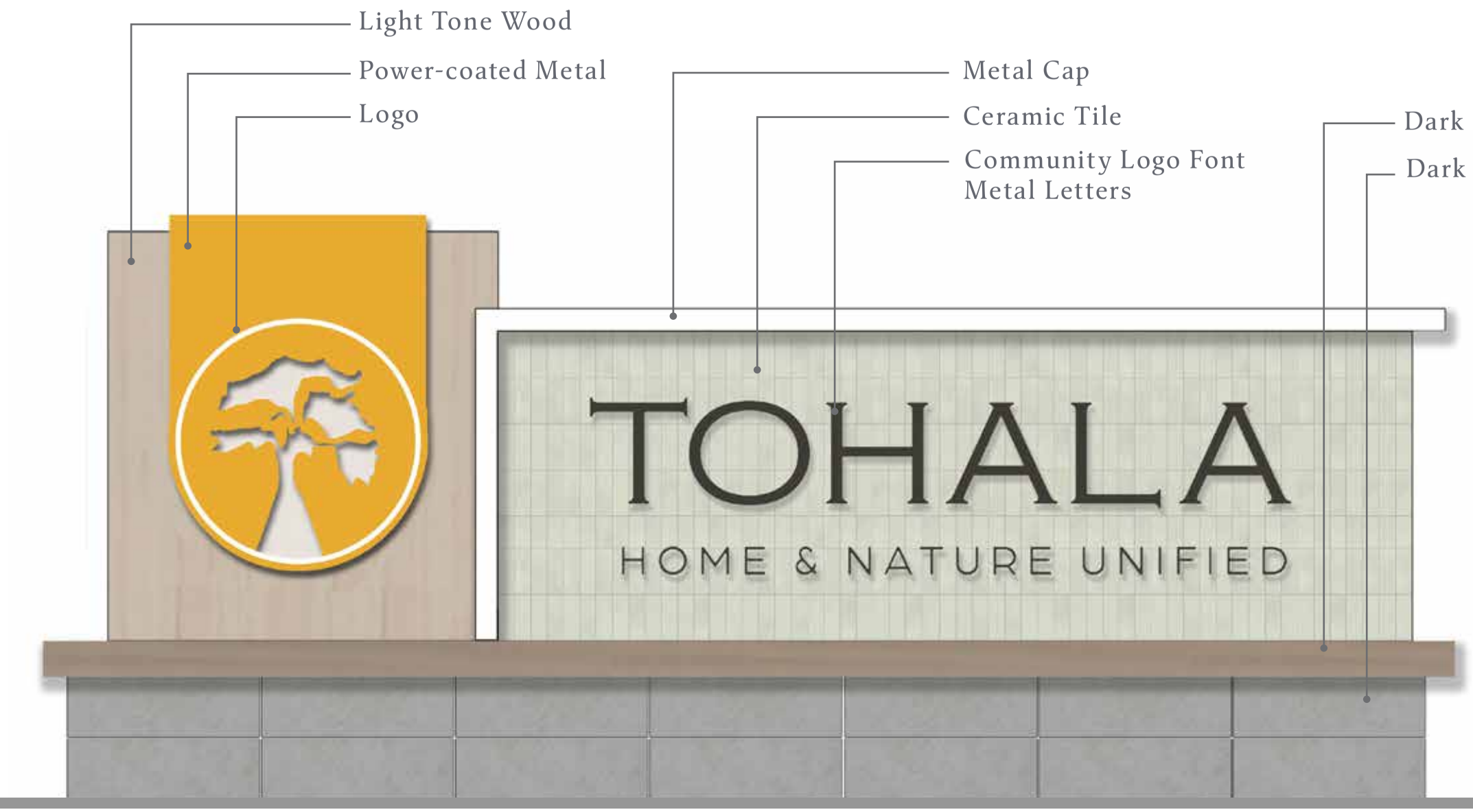


Power-coated Metal

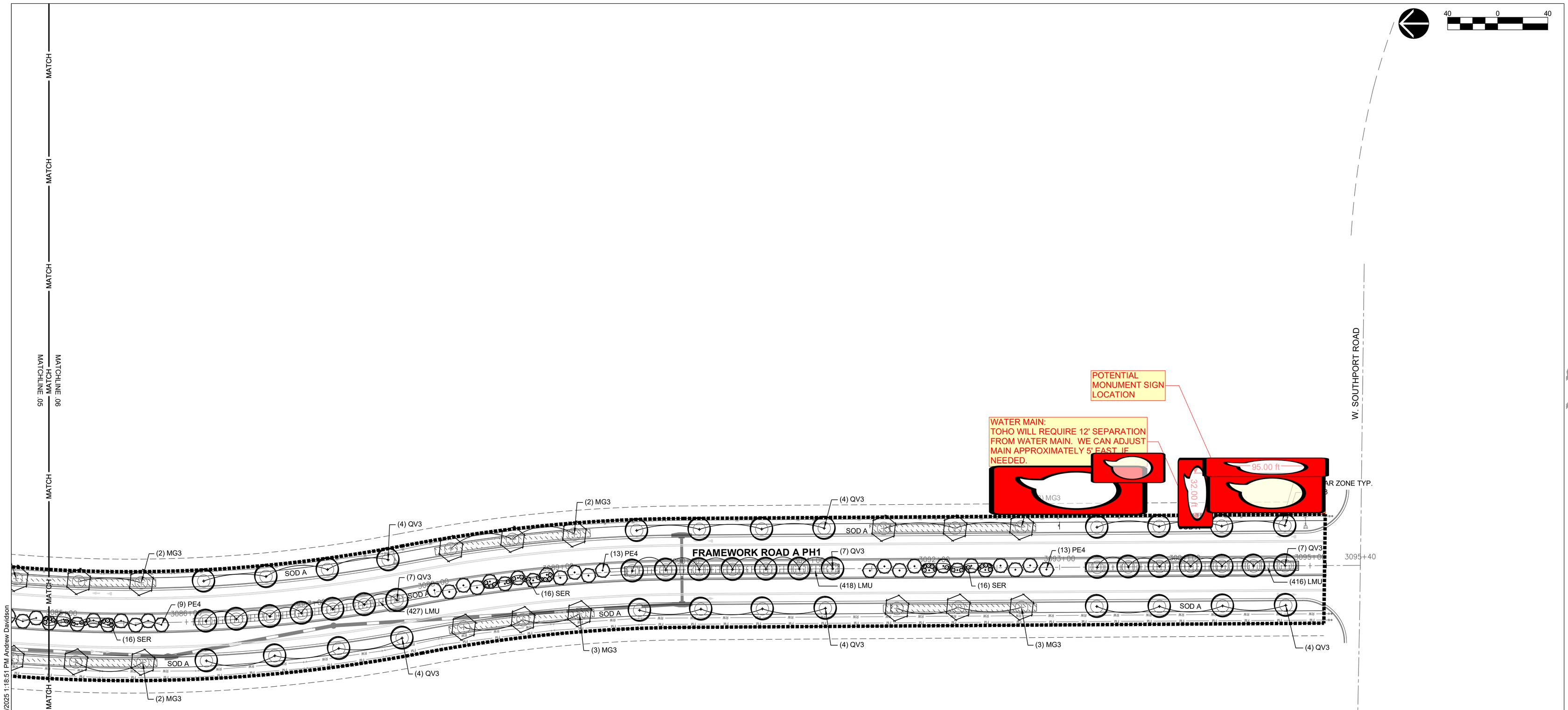


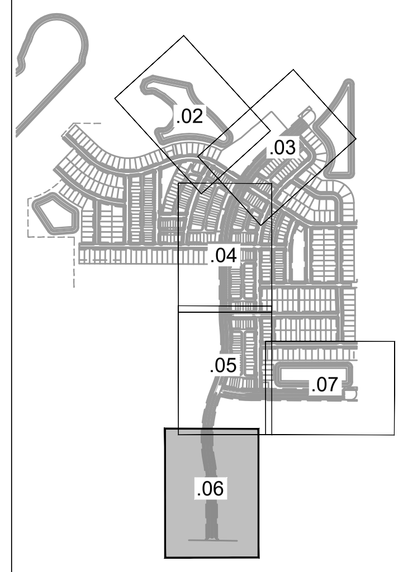
Light Tone Wood





PENDING FINAL APP





KEY MAP

PRIME AE
13901 Sutton Park Drive South, Suite 200
Jacksonville, Florida 32224-0229
904.739.3655
www.primeeng.com

SOUTH LAKE TOHO PROPERTY HOLDINGS, LLC

SOUTH LAKE TOHO FRAMEWORK ROADS

DATE : JULY 2025
PROJECT NO. : 125011.02
DESIGNED BY : MRA
DRAWN BY : ASD
SCALE : AS NOTED

No.	Date	Revision

THIS DRAWING NOT RELEASED FOR CONSTRUCTION UNLESS SO NOTED ABOVE

SHEET TITLE

LANDSCAPE PLAN

L-1.06
SHEET

MATTHEW R. ANDERS, RLA
FL Lic. No. LA 6667162
DATE:

P:\Projects\Prosser\125\125011.02 South Toho Landscape\Production\Drawings\Sheets\Roadway\125011.02 L-1.01 Roadway.dwg [L-1.06] 7/31/2025 1:18:51 PM Andrew Davidson
2025-01-25 pae-jaxciv-bsbrdr
2025-02-07 pae-jaxciv-bsbtk

ALL ELEVATIONS ARE BASED ON NAVD-88

0 40' 80'

FULL SCALE: 1"=40' HORZ; 1"=4' VERT
HALF SCALE: 1"=80' HORZ; 1"=8' VERT

POTENTIAL MONUMENT SIGN LOCATION

WATER MAIN: TOHO WILL REQ... FROM WATER M... MAIN APPROXIM... NEEDED.

SEPARATION ...E CAN ADJUST ...ST IF

DB-201
TYPE 6 CURB INLET
STA: 3089+98.36 OFF: -27.25L
TOP: 71.12
INV OUT: 66.24 18" RCP W

TEMPORARY BL...
SAMPLE POINT #8

...55 LF-18" RCP 0.31%

...OFF: 27.25R
...RCP E
..." RCP N

...CLAIM MAIN

3089+00 3090+00 3091+00 3092+00 3093+00 3094+00 3095+00 3095+40

70.62 66.23 68.23

FRAMEWORK ROAD A PH1

PLAN AND PROFILE

SOUTH LAKE TOHO - FRAMEWORK ROAD PHASE 1
OSCEOLA COUNTY, FL

SANTIAGO MACHADO
LICENSE
No.62992
STATE OF FLORIDA
PROFESSIONAL ENGINEER

...P.E. ON THE DATE ADJ...
...SEAL.
...COPIES OF THIS DOCUMENT...
...SIGNED AND...

gai consultants
...NDO, FLORIDA 3280...

...NO. 70 ...SHEET
...OF ...SHEETS

C-505

...224-000

Z:\2022\R220369.05 - S Lake Toho-Ph 1 Framewor\CAD\ACAD\CIVIL\CONSTRUCTION PLANS\C-500 - PLAN AND PROFILE.dwg Jul 31, 2025 - 2:22pm

RESOLUTION 2026-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT ELECTING AND DESIGNATING CERTAIN OFFICERS OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the South Lake Toho Community Development District ("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 desires to elect and designate certain Officers of the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The following are elected and designated as Officers of the District:

Noah Breakstone is Chair

Kevin Mays is Vice Chair

Kevin Kramer is Assistant Secretary

Jody Pino is Assistant Secretary

Justin Onorato is Assistant Secretary

Ernesto Torres is Assistant Secretary

Felix Rodriguez is Assistant Secretary

Craig Wrathell is Secretary

Craig Wrathell is Treasurer

Jeffrey Pinder is Assistant Treasurer

SECTION 2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 6th day of November, 2025.

ATTEST:

Secretary/Assistant Secretary

SOUTH LAKE TOHO
COMMUNITY DEVELOPMENT DISTRICT

Chair/Vice Chair, Board of Supervisors

RESOLUTION 2026-23

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING CERTAIN ACTIONS IN CONNECTION WITH THE IMPLEMENTATION OF THE DISTRICT'S CAPITAL IMPROVEMENT PLAN, INCLUDING THE CONVEYANCE AND/OR ACQUISITION OF REAL AND PERSONAL PROPERTY, EXECUTION OF PLATS, TRANSFER OF PERMITS, EXECUTION OF CONTRACTS AND CHANGE ORDERS, PAYMENT OF REQUISITIONS, AND OTHER ACTIONS AS DESCRIBED HEREIN; APPROVING THE SCOPE AND TERMS OF SUCH AUTHORIZATION; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the South Lake Toho Community Development District (the "**District**") is a local unit of special purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, Chapter 190, *Florida Statutes*, authorizes the District to construct, install, operate, and/or maintain systems and facilities for certain basic infrastructure, including but not limited to, roadways, stormwater management, utilities (water and sewer), offsite improvements, amenity, hardscaping/landscaping/irrigation/lighting; and

WHEREAS, the District has adopted or intends to adopt an "**Engineer's Report**," which sets forth the scope of the District's capital improvement plan ("**CIP**"); and

WHEREAS, in connection with the implementation of the CIP as described in the Engineer's Report, the District may, from time to time, (i) obtain, execute and/or accept permits, approvals, right-of-way agreements and other similar documents from governmental entities for the construction and/or operation of CIP improvements, (ii) accept, acquire, convey, dedicate and fund certain interests in real and personal property (e.g., roads, utilities, stormwater improvements, and other systems), and, for those purposes, may execute plats, deeds, easements, bills of sale, permit transfer documents, agreements, and other documents necessary for the conveyance and/or operation of CIP improvements, work product and land; (iii) contract for, and/or accept an assignment of contracts for, and/or execute change orders in connection with, site work and other contracts for the construction, installation, operation, maintenance, repair and/or replacement of CIP improvements; (iv) pay requisitions to fund the cost associated with the acquisition and/or construction of CIP improvements; and (v) otherwise take actions necessary to implement the CIP ((i) through (v) together, "**CIP Documents**"); and

WHEREAS, to facilitate the efficient development of the CIP, the District desires to authorize the Chairperson, Vice Chairperson and other officers in the their absence, to approve and execute any CIP Documents, subject to the parameters set forth herein; and

WHEREAS, the Board of Supervisors finds that granting such authority is in the best interests of the District so that the development of the CIP may proceed expeditiously, subject to the terms and limitations imposed by this Resolution.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT:

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

2. **AUTHORIZATION FOR CIP DOCUMENTS.** The Chairperson and Vice Chairperson of the District's Board of Supervisors are hereby authorized to sign, accept and/or execute CIP Documents as defined above. Any exercise of authority granted hereunder is subject to: (i) review and approval of the District Engineer and District Manager, in consultation with District Counsel, (ii) confirmation from the District Engineer that the action is consistent with the CIP as set forth in the Engineer's Report, and (iii) confirmation from the District Engineer and District Manager that such action is reasonably necessary to timely implement the CIP. The District Manager shall make reasonable efforts to bring any CIP Documents back to the District's Board of Supervisors for ratification at the next scheduled Board meeting, but the failure to do so shall not invalidate any exercise of authority granted hereunder.

The Secretary of the District's Board of Supervisors is hereby authorized to sign, accept and/or execute any such CIP Documents in the Chairperson's or Vice Chairperson's absence. The Chairperson, Vice Chairperson, Secretary, and Assistant Secretaries of the District's Board of Supervisors are hereby authorized to counter-sign such CIP Documents. District Staff is also authorized to take such actions as are necessary to effect the transactions contemplated under any executed CIP Documents.

3. **SEVERABILITY.** If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

4. **EFFECTIVE DATE.** This Resolution shall take effect upon its passage and shall remain in effect unless rescinded or repealed. This Resolution shall also apply to ratify all prior approvals and/or executions of CIP Documents.

PASSED AND ADOPTED this 6th day of November, 2025.

ATTEST:

Secretary/Assistant Secretary

SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT

Chair/Vice Chair, Board of Supervisors

SOUTH LAKE TOHO
COMMUNITY DEVELOPMENT DISTRICT

UNAUDITED FINANCIAL STATEMENTS

SOUTH LAKE TOHO
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
NOVEMBER 30, 2025

SOUTH LAKE TOHO
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
NOVEMBER 30, 2025

	General Fund	Total Governmental Funds
ASSETS		
Due from Landowner	$ 13,715	$ 13,715
Total assets	$ 13,715	$ 13,715
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	$ 2,058	$ 2,058
Accrued wages payable	200	200
Accrued taxes payable	15	15
Landowner advance	13,500	13,500
Total liabilities	15,773	15,773
DEFERRED INFLOWS OF RESOURCES		
Deferred receipts	215	215
Total deferred inflows of resources	215	215
Fund balances:		
Unassigned	(2,273)	(2,273)
Total fund balances	(2,273)	(2,273)
Total liabilities, deferred inflows of resources and fund balances	$ 13,715	$ 13,715

SOUTH LAKE TOHO
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED NOVEMBER 30, 2025

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Landowner contribution	$ -	$ -	$ 81,619	0%
Total revenues	-	-	81,619	0%
EXPENDITURES				
Professional & administrative				
Supervisor	215	215	-	N/A
Management/accounting/recording**	2,000	2,000	36,000	6%
Legal	-	-	25,000	0%
Engineering	-	-	2,000	0%
Dissemination agent*	-	-	1,167	0%
Telephone	16	16	117	14%
Postage	-	-	500	0%
Printing & binding	42	42	500	8%
Legal advertising	-	-	7,500	0%
Annual special district fee	-	-	175	0%
Insurance	-	-	5,500	0%
Contingencies/bank charges	-	-	1,200	0%
Website hosting & maintenance	-	-	1,750	0%
Website ADA compliance	-	-	210	0%
Total expenditures	2,273	2,273	81,619	3%
Excess/(deficiency) of revenues over/(under) expenditures	(2,273)	(2,273)	-	
Fund balances - beginning	-	-	-	
Fund balances - ending	$ (2,273)	$ (2,273)	$ -	

*These items will be realized once bonds are issued.

SOUTH LAKE TOHO
COMMUNITY DEVELOPMENT DISTRICT

MINUTES

MINUTES OF MEETING
SOUTH LAKE TOHO
COMMUNITY DEVELOPMENT DISTRICT

An Organizational Meeting of the South Lake Toho Community Development District was held on November 6, 2025 at 9:00 a.m., at the Hart Memorial Library, 211 East Dakin Avenue, Second Floor, Lillie Room - HMC, Kissimmee, Florida 34741.

Present:

Kevin Kramer	Assistant Secretary
Jody Pino	Assistant Secretary
Kevin Mays	Assistant Secretary

Also present:

Ernesto Torres	District Manager
Felix Rodriguez	Wrathell, Hunt and Associates, LLC
Michael Eckert	District Counsel
Kathy Leo	District Engineer
David D'Ambrosio (via telephone)	Development Team
Bob Gang (via telephone)	Bond Counsel
Jason Gonzalez (via telephone)	Bond Counsel

FIRST ORDER OF BUSINESS **Call to Order/Roll Call**

Mr. Torres called the meeting to order at 9:10 a.m. Initial Board Supervisors Jody Pino, Kevin Kramer and Kevin Mays were present. Initial Board Supervisors Justin Onorato and Noah Breakstone were not present.

SECOND ORDER OF BUSINESS **Public Comments**

No members of the public spoke.

PART 1: GENERAL DISTRICT ITEMS

GENERAL DISTRICT ITEMS

THIRD ORDER OF BUSINESS **Administration of Oath of Office to Initial Board of Supervisors**

Mr. Torres, a Notary of the State of Florida and duly authorized, administered the Oath of Office to Jody Pino, Kevin Kramer and Kevin Mays. All are familiar with the following:

A. Required Ethics Training and Disclosure Filing

B. Membership, Obligations and Responsibilities

C. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees

D. Form 8B: Memorandum of Voting Conflict for County, Municipal and other Local Public Officers

FOURTH ORDER OF BUSINESS **Consideration of Resolution 2026-01, Electing and Designating Certain Officers of the District, and Providing for an Effective Date**

Mr. Torres presented Resolution 2026-01. Mr. Kramer nominated the following slate:

Chair	Noah Breakstone
Vice Chair	Kevin Mays
Secretary	Craig Wrathell
Assistant Secretary	Kevin Kramer
Assistant Secretary	Jody Pino
Assistant Secretary	Justin Onorato
Assistant Secretary	Ernesto Torres
Assistant Secretary	Felix Rogriguez
Treasurer	Craig Wrathell
Assistant Treasurer	Jeffrey Pinder

No other nominations were made.

On MOTION by Mr. Mays and seconded by Mr. Kramer, with all in favor, Resolution 2026-01, Electing and Designating Certain Officers of the District, as nominated, and Providing for an Effective Date, was adopted.

FIFTH ORDER OF BUSINESS **Consideration of Resolution 2026-02, Designating a Date, Time, and Location for Landowners' Meeting of the District, and Providing for an Effective Date**

On MOTION by Mr. Mays and seconded by Mr. Kramer, with all in favor, Resolution 2026-02, Designating a Date, Time, and Location of January 8, 2026 at 9:30 a.m., at the Hart Memorial Library, 211 East Dakin Avenue, Second

Floor, Lillie Room - HMC, Kissimmee, Florida 34741, for a Landowners' Meeting of the District, and Providing for an Effective Date, was adopted.

PART 2: CONSENT AGENDA (ORGANIZATIONAL ITEMS, BANKING ITEMS, BUDGETARY ITEMS AND ADMINISTRATIVE ITEMS)

ORGANIZATIONAL ITEMS

SIXTH ORDER OF BUSINESS **Consideration of the Following Consent Agenda Organizational Items:**

Mr. Torres presented the following Consent Agenda Organizational Items:

A. Resolution 2026-03, Appointing and Fixing the Compensation of the District Manager and Methodology Consultant; Providing an Effective Date

- **Agreement for District Management Services: Wrathell, Hunt and Associates, LLC**

B. Resolution 2026-04, Appointing District Counsel for the District, and Authorizing Compensation; and Providing for an Effective Date

- **Fee Agreement: Kutak Rock LLP**

C. Resolution 2026-05, Designating a Registered Agent and Registered Office of the District, and Providing for an Effective Date

D. Resolution 2026-06, Appointing an Interim District Engineer for the South Lake Toho Community Development District, Authorizing Its Compensation and Providing for an Effective Date

- **Interim Engineering Services Agreement: GAI Consultants**

E. Authorization of Request for Qualifications (RFQ) for Engineering Services

F. Resolution 2026-07, Designating the Primary Administrative Office and Principal Headquarters of the District and Providing an Effective Date

G. Resolution 2026-08, Providing for the Appointment of a Records Management Liaison Officer; Providing the Duties of the Records Management Liaison Officer; Adopting a Records Retention Policy; and Providing for Severability and Effective Date

H. Resolution 2026-09, Ratifying, Confirming and Approving the Recording of the Notice of Establishment for the South Lake Toho Community Development District

I. Authorization of Request for Proposals (RFP) for Annual Audit Services

- **Designation of Board of Supervisors as Audit Committee**

J. Strange Zone, Inc., Quotation #M25-037 for District Website Design, Maintenance and Domain Web-Site Design Agreement

K. Resolution 2026-10, Approving the Florida Statewide Mutual Aid Agreement; Providing for Severability; and Providing for an Effective Date

L. Goals and Objectives Reporting [HB7013 - Special Districts Performance Measures and Standards Reporting]

M. Consideration of E-Verify Memorandum

BANKING ITEMS

SEVENTH ORDER OF BUSINESS **Consideration of the Following Consent Agenda Banking Items:**

Mr. Torres presented the following Consent Agenda Banking Items:

A. Resolution 2026-11, Directing the District Manager to Appoint Signors on the Local Bank Account; and Providing an Effective Date

B. Resolution 2026-12, Authorizing the District Manager or Treasurer to Execute the Public Depositors Report; Authorizing the Execution of Any Other Financial Reports as Required by Law; Providing for an Effective Date

BUDGETARY AND ADMINISTRATIVE ITEMS

EIGHTH ORDER OF BUSINESS **Consideration of the Following Consent Agenda Budgetary Items:**

Mr. Torres presented the following Consent Agenda Budgetary Items:

A. Fiscal Year 2025/2026 Budget Funding Agreement

B. Resolution 2026-13, Adopting the Alternative Investment Guidelines for Investing Public Funds in Excess of Amounts Needed to Meet Current Operating Expenses, in Accordance with Section 218.415(17), Florida Statutes

C. Resolution 2026-14, Authorizing the Disbursement of Funds of the District Without Prior Approval of the District's Board of Supervisors ("Board"); Setting Certain Monetary Thresholds; and Providing for Severability and an Effective Date

D. Resolution 2026-15, Adopting a Policy for Reimbursement of District Travel Expenses; and Providing for Severability and an Effective Date

E. Resolution 2026-16, Adopting Prompt Payment Policies and Procedures Pursuant to Chapter 218, Florida Statutes; Providing a Severability Clause; and Providing an Effective Date

F. Resolution 2026-17, Adopting an Internal Controls Policy Consistent with Section 218.33, Florida Statutes; Providing an Effective Date

On MOTION by Mr. Mays and seconded by Mr. Kramer, with all in favor, the Consent Agenda Items listed in the Sixth, Seventh and Eighth Orders of Business, were adopted, approved, ratified and/or accepted.

PART 3: NON-CONSENT AGENDA (ORGANIZATIONAL ITEMS, BANKING ITEMS & BUDGETARY ITEMS)

ORGANIZATIONAL ITEMS

NINTH ORDER OF BUSINESS **Consideration of the Following Non-Consent Agenda Organizational Items:**

A. Interlocal Agreement Between South Lake Toho Community Development District and Osceola County, Florida Regarding the Exercise of Powers and Cooperation on Providing Additional Disclosure and Notices and the Provision of Enhanced Improvements and Infrastructure

Mr. Eckert presented the Interlocal Agreement.

On MOTION by Mr. Mays and seconded by Mr. Kramer, with all in favor, the Interlocal Agreement Between South Lake Toho Community Development District and Osceola County, Florida, Regarding the Exercise of Powers and Cooperation on Providing Additional Disclosure and Notices and the Provision of Enhanced Improvements and Infrastructure, was approved.

B. Resolution 2026-18, Designating the Location of the Local District Records Office and Providing an Effective Date

This item was deferred.

C. Resolution 2026-19, to Designate Date, Time and Place of Public Hearing and Authorization to Publish Notice of Such Hearing for the Purpose of Adopting Rules of Procedure; and Providing an Effective Date

I. Rules of Procedure

II. Notices of Rule Development and Rulemaking

Mr. Torres presented Resolution 2026-19 and the accompanying Exhibits.

On MOTION by Mr. Kramer and seconded by Mr. Mays, with all in favor, Resolution 2026-19, to Designate February 5, 2026 at 10:00 a.m., at the Hart Memorial Library, 211 East Dakin Avenue, Second Floor, Lillie Room - HMC, Kissimmee, Florida 34741, as the Date, Time and Place of Public Hearing and Authorization to Publish Notice of Such Hearing for the Purpose of Adopting Rules of Procedure; and Providing an Effective Date, was adopted.

D. Resolution 2026-20, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2025/2026 and Providing for an Effective Date

Mr. Torres presented Resolution 2026-20. The consensus was that meetings will be held on the same days as the Edgewater East and West CDDs at 10:00 a.m., at this location. Staff will determine meeting room availability and schedule dates accordingly.

The following will be inserted into the Fiscal Year 2025 Meeting Schedule:

DATES: TBD

TIME: 10:00 AM

LOCATION: Hart Memorial Library, 211 East Dakin Avenue, Second Floor, Lillie Room - HMC, Kissimmee, Florida 34741

On MOTION by Mr. Kramer and seconded by Mr. Mays, with all in favor, Resolution 2026-20, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2025/2026 and Providing for an Effective Date, was adopted.

E. Board Member Compensation: 190.006 (8), F.S.

The Board Members chose to receive the allowable compensation of $200 per meeting, up to a maximum of $4,800 per year.

F. Resolution 2026-21, Setting Forth the Policy of the South Lake Toho Community Development District Board of Supervisors with Regard to the Support and Legal Defense of the Board of Supervisors and District Officers and Providing for an Effective Date

- **Authorization to Obtain General Liability and Public Officers' Insurance**

On MOTION by Mr. Kramer and seconded by Mr. Mays, with all in favor, Resolution 2026-21, Setting Forth the Policy of the South Lake Toho Community Development District Board of Supervisors with Regard to the Support and Legal Defense of the Board of Supervisors and District Officers and Providing for an Effective Date, was adopted; and authorizing Staff to obtain General Liability and Public Officers' Insurance, was approved.

G. Resolution 2026-22, Providing for the Public's Opportunity to Be Heard; Designating Public Comment Periods; Designating a Procedure to Identify Individuals Seeking to Be Heard; Addressing Public Decorum; Addressing Exceptions; and Providing for Severability and an Effective Date

On MOTION by Mr. Kramer and seconded by Mr. Mays, with all in favor, Resolution 2026-22, Providing for the Public's Opportunity to Be Heard; Designating Public Comment Periods; Designating a Procedure to Identify Individuals Seeking to Be Heard; Addressing Public Decorum; Addressing Exceptions; and Providing for Severability and an Effective Date, was adopted.

H. Resolution 2026-23, Authorizing Certain Actions in Connection with the Implementation of the District's Capital Improvement Plan, Including the Conveyance and/or Acquisition of Real and Personal Property, Execution of Plats, Transfer of Permits, Execution of Contracts and Change Orders, Payment of Requisitions, and Other Actions As Described Herein; Approving the Scope and Terms of Such Authorization; Providing a Severability Clause; and Providing an Effective Date

On MOTION by Mr. Kramer and seconded by Mr. Mays, with all in favor, Resolution 2026-23, Authorizing Certain Actions in Connection with the Implementation of the District's Capital Improvement Plan, Including the Conveyance and/or Acquisition of Real and Personal Property, Execution of Plats, Transfer of Permits, Execution of Contracts and Change Orders, Payment of Requisitions, and Other Actions As Described Herein; Approving the Scope and Terms of Such Authorization; Providing a Severability Clause; and Providing an Effective Date, was adopted.

BANKING ITEMS

TENTH ORDER OF BUSINESS **Consideration of the Following Non-Consent Agenda Banking Item:**

A. Resolution 2026-24, Designating a Public Depository for Funds of the District and Providing an Effective Date

On MOTION by Mr. Kramer and seconded by Mr. Mays, with all in favor, Resolution 2026-24, Designating Truist Bank as a Public Depository for Funds of the District and Providing an Effective Date, was adopted.

BUDGETARY ITEMS

ELEVENTH ORDER OF BUSINESS **Consideration of the following Non-Consent Agenda Budgetary Item:**

A. Resolution 2026-25, Approving the Proposed Budget for Fiscal Year 2025/2026 and Setting a Public Hearing Thereon Pursuant to Florida Law and Providing for an Effective Date

Mr. Torres presented Resolution 2026-26 and the proposed Fiscal Year 2026 budget, which is a Landowner-funded, Professional and Administrative budget, with expenses funded as they are incurred.

On MOTION by Mr. Kramer and seconded by Mr. Mays, with all in favor, Resolution 2026-26, Approving the Proposed Budget for Fiscal Year 2024/2025 and Setting a Public Hearing Thereon Pursuant to Florida Law for February 5, 2026 at 10:00 a.m., at the Hart Memorial Library, 211 East Dakin Avenue, Second Floor, Lillie Room - HMC, Kissimmee, Florida 34741, and Providing for an Effective Date, was adopted.

PART 4: BOND FINANCING RELATED MATTERS

TWELFTH ORDER OF BUSINESS **Consideration of the Following Bond Financing Related Items:**

A. Bond Financing Team Funding Agreement

On MOTION by Mr. Kramer and seconded by Mr. Mays, with all in favor, the Bond Financing Team Funding Agreement, was approved.

B. Engagement of Bond Financing Professionals

I. Underwriter/Investment Banker: FMSbonds, Inc.

On MOTION by Mr. Kramer and seconded by Mr. Mays, with all in favor, the FMSbonds, Inc., Agreement for Underwriter Services and G-17 Disclosure, was approved.

II. Bond Counsel: Greenberg Traurig, P.A.

On MOTION by Mr. Kramer and seconded by Mr. Mays, with all in favor, the Greenberg Traurig, P.A., Engagement Letter for Bond Counsel Services, was approved.

III. Trustee, Paying Agent and Registrar: US Bank Trust Company, N.A.

On MOTION by Mr. Kramer and seconded by Mr. Mays, with all in favor, the US Bank Trust Company, N.A., Engagement Letter to serve as Trustee, Paying Agent and Registrar, was approved.

C. Resolution 2026-26, Designating a Date, Time, and Location of a Public Hearing Regarding the District's Intent to Use the Uniform Method for the Levy, Collection, and Enforcement of Non-Ad Valorem Special Assessments as Authorized by Section 197.3632, Florida Statutes; Authorizing the Publication of the Notice of Such Hearing; and Providing an Effective Date

Mr. Torres presented Resolution 2026-26. This enables the CDD to utilize the Uniform Method of levying and collecting special assessments using the services of the Property Appraiser and Tax Collector.

On MOTION by Mr. Kramer and seconded by Mr. Mays, with all in favor, Resolution 2026-26, Designating a Date, Time, and Location of February 5, 2026 at 10:00 a.m., at the Hart Memorial Library, 211 East Dakin Avenue, Second Floor, Lillie Room -HMC, Kissimmee, Florida 34741 for a Public Hearing Regarding the District's Intent to Use the Uniform Method for the Levy, Collection, and Enforcement of Non-Ad Valorem Special Assessments as Authorized by Section 197.3632, Florida Statutes; Authorizing the Publication of the Notice of Such Hearing; and Providing an Effective Date, was adopted.

Mr. Eckert suggested reconsidering the Public Hearing date for this item, in the event of an early bond validation date.

On MOTION by Mr. Kramer and seconded by Mr. Mays, with all in favor, rescinding the prior vote on Resolution 2026-26, was approved, and Resolution

2026-26, Designating a Date, Time, and Location of January 8, 2026 at 9:30 a.m., at the Hart Memorial Library, 211 East Dakin Avenue, Second Floor, Lillie Room - HMC, Kissimmee, Florida 34741, for a Public Hearing Regarding the District's Intent to Use the Uniform Method for the Levy, Collection, and Enforcement of Non-Ad Valorem Special Assessments as Authorized by Section 197.3632, Florida Statutes; Authorizing the Publication of the Notice of Such Hearing; and Providing an Effective Date, was adopted.

D. Presentation of Engineer's Report

Ms. Leo presented the Engineers Report dated November 6, 2025 and noted the following:

- The CDD consists of approximately 529.345 acres.
- 1,384 single family residential and townhome units are anticipated, as shown in Table 1.
- Proposed facilities and ownership and maintenance entities, including on-site and off-site water distribution and sanitary sewer collection systems, stormwater management system, conservation mitigation, landscaping/irrigation wells and distribution/hardscape within master public roads and on-site and some off-site roadway improvements, as shown in Table 2.
- The Opinion of Probable Construction Costs of the project, to be developed in seven phases, is $100,043,419, for an estimated 1,384 units, as shown on the last page in the Report.

E. Presentation of Master Special Assessment Methodology Report

Mr. Torres presented the Master Special Assessment Methodology Report dated November 6, 2025. He discussed the Development Program, Capital Improvement Plan (CIP), Financing Program, Assessment Methodology, lienability tests, special and peculiar benefits to the units, True-up Mechanism and the Appendix Tables. He noted the following:

- The Methodology Report supports the assumptions presented in the CIP outlined in the Engineer's Report.
- 1,384 units are anticipated.
- Total CIP costs are estimated at $100,043,419.
- The total par amount of bonds, including the costs of financing, capitalized interest and debt service reserve, is $137,515,000, to finance an estimated total amount of $100,043,419.

Mr. Eckert noted that Exhibit A is consistent with the CDD's uses of the property and recalled that a different legal description was filed with the Ordinance establishing the CDD in order to carve out a small triangular portion where the boundaries of two tracts overlap. He

recommended the final version of the Engineer's Report and the Assessment Methodology Report include the legal description that was filed with the Ordinance and submitted to the County for the sake of consistency and in case the two legal descriptions are not identical for every square foot. The Board and Staff agreed.

F. Resolution 2026-27, Declaring Master Special Assessments; Indicating the Location, Nature and Estimated Cost of Those Infrastructure Improvements Whose Cost is to Be Defrayed by the Master Special Assessments; Providing the Portion of the Estimated Cost of the Improvements to Be Defrayed by the Master Special Assessments; Providing the Manner in Which Such Master Special Assessments Shall Be Made; Providing When Such Master Special Assessments Shall Be Paid; Designating Lands Upon Which the Master Special Assessments Shall Be Levied; Providing for an Assessment Plat; Adopting a Preliminary Assessment Roll; Providing for Publication of this Resolution

Mr. Eckert presented Resolution 2026-27. This Resolution starts the assessment process, declares the assessments, states the final cost of the project and the cost to finance the project, and incorporates the Master Engineer's Report and the Master Assessment Methodology Report for purposes of setting a future public hearing.

> **On MOTION by Mr. Kramer and seconded by Mr. Mays, with all in favor, Resolution 2026-27, as amended to include the legal description filed with the Notice of Establishment; Declaring Master Special Assessments; Indicating the Location, Nature and Estimated Cost of Those Infrastructure Improvements Whose Cost is to Be Defrayed by the Master Special Assessments; Providing the Portion of the Estimated Cost of the Improvements to Be Defrayed by the Master Special Assessments; Providing the Manner in Which Such Master Special Assessments Shall Be Made; Providing When Such Master Special Assessments Shall Be Paid; Designating Lands Upon Which the Master Special Assessments Shall Be Levied; Providing for an Assessment Plat; Adopting a Preliminary Assessment Roll; Providing for Publication of this Resolution, was adopted.**

G. Resolution 2026-28, Setting A Public Hearing for the Purpose of Hearing Public Comment on Imposing Special Assessments on Certain Property within the District Generally Described as the South Lake Toho Community Development District in Accordance with Chapters 170, 190 and 197, Florida Statutes

On MOTION by Mr. Kramer and seconded by Mr. Mays, with all in favor, Resolution 2026-28, Setting A Public Hearing for January 8, 2026 at 9:30 a.m., at the Hart Memorial Library, 211 East Dakin Avenue, Second Floor, Lillie Room - HMC, Kissimmee, Florida 34741, for the Purpose of Hearing Public Comment on Imposing Special Assessments on Certain Property within the District Generally Described as the South Lake Toho Community Development District in Accordance with Chapters 170, 190 and 197, Florida Statutes, was adopted.

H. Resolution 2026-29, Authorizing the Issuance of Not to Exceed $137,515,000 Aggregate Principal Amount of South Lake Toho Community Development District Special Assessment Revenue Bonds, in One or More Series to Pay All or a Portion of the Costs of the Planning, Financing, Construction and/or Acquisition of Public Infrastructure Improvements Including, But Not Limited to Entry Features and Signage, Stormwater Facilities, Water and Sewer Facilities, Recreation Facilities and Road Construction, and Associated Professional Fees and Incidental Costs Related Thereto Pursuant to Chapter 190, Florida Statutes, as Amended; Appointing a Trustee; Approving the Form of and Authorizing the Execution and Delivery of a Master Trust Indenture; Providing That Such Bonds Shall Not Constitute a Debt, Liability or Obligation of South Lake Toho Community Development District, Osceola County, Florida, or the State of Florida or of Any Political Subdivision Thereof, But Shall Be Payable From Special Assessments Assessed and Levied on the Property Within the District Benefited by the Improvements and Subject to Assessment; Providing for the Judicial Validation of Such Bonds; and Providing for Other Related Matters

Bond Counsel presented Resolution 2026-29, which accomplishes the following:

- Authorizes issuance of a not to exceed $137,515,000 aggregate principal amount of bonds in one or more series, pursuant to the attached Engineers' Report and Table 1.
- Authorizes and approves execution and delivery of the Master Trust Indenture.
- Appoints U.S. Bank Trust Company, National Association, as the Trustee, Registrar and Paying Agent.
- Authorizes and directs District Counsel and Bond Counsel to file for validation.

On MOTION by Mr. Kramer and seconded by Mr. Mays, with all in favor, Resolution 2026-29, Authorizing the Issuance of Not to Exceed $137,515,000 Aggregate Principal Amount of South Lake Toho Community Development District Special Assessment Revenue Bonds, in One or More Series to Pay All or

a Portion of the Costs of the Planning, Financing, Construction and/or Acquisition of Public Infrastructure Improvements Including, But Not Limited to Entry Features and Signage, Stormwater Facilities, Water and Sewer Facilities, Recreation Facilities and Road Construction, and Associated Professional Fees and Incidental Costs Related Thereto Pursuant to Chapter 190, Florida Statutes, as Amended; Appointing a Trustee; Approving the Form of and Authorizing the Execution and Delivery of a Master Trust Indenture; Providing That Such Bonds Shall Not Constitute a Debt, Liability or Obligation of South Lake Toho Community Development District, Osceola County, Florida, or the State of Florida or of Any Political Subdivision Thereof, But Shall Be Payable From Special Assessments Assessed and Levied on the Property Within the District Benefited by the Improvements and Subject to Assessment; Providing for the Judicial Validation of Such Bonds; and Providing for Other Related Matters, was adopted.

PART 5: PROJECT/CONSTRUCTION RELATED MATTERS

THIRTEENTH ORDER OF BUSINESS **Consideration of the Following Project/Construction Related Items:**

A. Construction Funding Agreement

Mr. Torres presented the Construction Funding Agreement.

On MOTION by Mr. Kramer and seconded by Mr. Mays, with all in favor, the Construction Funding Agreement, in substantial form, was approved.

B. Resolution 2026-30, Authorizing Issuance of Competitive Solicitations for Implementation of the District's Capital Improvement Program; Providing for Authority of District Engineer to Make Certain Deviations; Approving Evaluation Criteria for Requests for Qualifications and Requests for Proposals; Establishing a Construction Evaluation Committee; Appointing Initial Members of the Construction Evaluation Committee and Providing for Removal and Replacement; Defining the Duties of the Construction Evaluation Committee; Providing A Severability Clause; and Providing an Effective Date

Mr. Torres presented Resolution 2026-30. The Construction Evaluation Committee Members, Kevin Kramer, Eric Lavoie and Santiago Machado, will be inserted into Section 5.

Mr. Eckert discussed recent revisions to the duties of the Construction Committee outlined in Section 6.

Discussion ensued regarding quorum requirements for the Construction Committee. It was noted that Board Members can call in, public comments can be provided and that another District Engineer can attend in order to meet quorum requirements, if necessary.

On MOTION by Mr. Kramer and seconded by Mr. Mays, with all in favor, Resolution 2026-30, Authorizing Issuance of Competitive Solicitations for Implementation of the District's Capital Improvement Program; Providing for Authority of District Engineer to Make Certain Deviations; Approving Evaluation Criteria for Requests for Qualifications and Requests for Proposals; Establishing a Construction Evaluation Committee; Appointing Initial Members of the Construction Evaluation Committee and Providing for Removal and Replacement; Defining the Duties of the Construction Evaluation Committee; Providing A Severability Clause; and Providing an Effective Date, was adopted.

It was noted that District Management will be responsible for securing the meeting room, publishing notices of meetings, and sending calendar invites and ensuring a quorum.

C. Memorandum Regarding Direct Purchase of Material

I. Resolution 2026-31, Authorizing an Individual Designated by the Board of Supervisors to Act as the District's Purchasing Agent for the Purpose of Procuring, Accepting, and Maintaining Any and All Construction Materials Necessary for the Construction, Installation, Maintenance or completion of the District's Infrastructure Improvements as Provided in the District's Adopted Improvement Plan; Providing for the Approval of a work Authorization; Providing for Procedural Requirements for the Purchase of Materials; Approving the Form of a Purchase Requisition Request; Approving the Form of a Purchase Order; Approving the Form of a Certificate of Entitlement; Authorizing the Purchase of Insurance; Providing a Severability Clause; and Providing an Effective Date

On MOTION by Mr. Kramer and seconded by Mr. Mays, with all in favor, Resolution 2026-31, Authorizing an Individual Designated by the Board of Supervisors to Act as the District's Purchasing Agent for the Purpose of Procuring, Accepting, and Maintaining Any and All Construction Materials Necessary for the Construction, Installation, Maintenance or completion of the District's Infrastructure Improvements as Provided in the District's Adopted Improvement Plan; Providing for the Approval of a work Authorization; Providing for Procedural Requirements for the Purchase of Materials; Approving the Form of a Purchase Requisition Request; Approving the Form of

a Purchase Order; Approving the Form of a Certificate of Entitlement; Authorizing the Purchase of Insurance; Providing a Severability Clause; and Providing an Effective Date, was adopted.

FOURTEENTH ORDER OF BUSINESS Staff Reports

A. District Counsel: Kutak Rock LLP

Mr. Eckert stated the Bond Validation Complaint will be filed and he expects a validation hearing in early February 2026. If a hearing is held in February, bonds could be issued in April.

Mr. Eckert discussed recent changes to open carry laws and stated the Attorney General advised that no weapons or firearms can be brought to public meetings. Mr. Eckert or Mr. Torres will forward the Memorandum on request.

B. District Engineer (Interim): GAI Consultants

Ms. Leo stated an updated Engineer's Report will be issued with today's date and a legal description consistent with the version filed with the County, as discussed.

C. District Manager: Wrathell, Hunt and Associates, LLC

There was no report.

FIFTEENTH ORDER OF BUSINESS Board Members' Comments/Requests

There were no Board Members' comments or requests.

SIXTEENTH ORDER OF BUSINESS Public Comments

No members of the public spoke.

SEVENTEENTH ORDER OF BUSINESS Adjournment

On MOTION by Mr. Kramer and seconded by Mr. Mays, with all in favor, the meeting adjourned at 10:04 a.m.

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

542
543
544
545 _____ _____
546 Secretary/Assistant Secretary Chair/Vice Chair

SOUTH LAKE TOHO
COMMUNITY DEVELOPMENT DISTRICT

STAFF REPORTS

SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT

BOARD OF SUPERVISORS FISCAL YEAR 2025/2026 MEETING SCHEDULE

LOCATION

Hart Memorial Library, 211 East Dakin Avenue, Second Floor, Kissimmee, Florida 34741
[1]Lillie Room -HMC
[2]Roseada Room - HMC

DATE	POTENTIAL DISCUSSION/FOCUS	TIME
January 8, 2026[1]	**Landowners' Meeting**	**9:30 AM**
January 8, 2026[1]	**Public Hearings and Regular Meeting** *Uniform Method and Debt Assessment*	**9:30 AM**
February 5, 2026[2]	**Public Hearings and Regular Meeting** *Rules of Procedure and FY2026 Budget*	**10:00 AM**
March 5, 2026	**Regular Meeting**	**10:00 AM**
April 2, 20256	**Regular Meeting**	**10:00 AM**
May 7, 2026	**Regular Meeting**	**10:00 AM**
June 4, 2026	**Regular Meeting**	**10:00 AM**
July 2, 2026	**Regular Meeting**	**10:00 AM**
August 6, 2026	**Regular Meeting**	**10:00 AM**
September 3, 2026	**Regular Meeting**	**10:00 AM**