

TOSCANA ISLES

COMMUNITY DEVELOPMENT

DISTRICT

December 6, 2023

BOARD OF SUPERVISORS

REGULAR MEETING

AGENDA

**TOSCANA ISLES
COMMUNITY DEVELOPMENT DISTRICT**

**AGENDA
LETTER**

Toscana Isles Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W • Boca Raton, Florida 33431
Phone: (561) 571-0100 • Toll-free: (877) 276-0889 • Fax: (561) 571-0013

November 29, 2023

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

Board of Supervisors
Toscana Isles Community Development District

Dear Board Members:

The Board of Supervisors of the Toscana Isles Community Development District will hold a Regular Meeting on December 6, 2023 at 10:00 a.m, at the Toscana Isles Amenity Center, 100 Maraviya Blvd, Venice, Florida 34275. The agenda is as follows:

1. Call to Order/Roll Call
2. Continued Discussion: Resolution 2021-05, Policies Regarding the Conduct of Meetings of the Board **[5 minutes]**
3. Discussion/Consideration: Meeting Duration **[1.00 hour]**
4. Approval of November 1, 2023 Regular Meeting Minutes **[5 minutes]**
5. Chairman’s Opening Remarks **[5 minutes]**
6. Public Comments **[15 minutes]**
7. Acceptance of Unaudited Financial Statements as of October 31, 2023 **[3 minutes]**
8. Staff Reports **[10 minutes]**
 - A. District Counsel: *Straley Robin Vericker*
 - B. District Engineer: *AM Engineering, LLC*
 - C. District Manager: *Wrathell, Hunt and Associates, LLC*

- NEXT MEETING DATE: January 3, 2024 at 10:00 AM

○ QUORUM CHECK

SEAT 1	WILLIAM CONTARDO	<input type="checkbox"/> IN-PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 2	JAMES COLLINS	<input type="checkbox"/> IN-PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 3	SCOTT BLASER	<input type="checkbox"/> IN-PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 4	MICHAEL TRACZUK	<input type="checkbox"/> IN-PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 5	PAUL SCHMITT	<input type="checkbox"/> IN-PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO

9. Board Members' Comments/Requests **[2 minutes]**
10. Public Comments **[15 minutes]**
11. Adjournment

Should you have any questions and/or concerns, please feel free to contact me directly at (561) 512-9027.

Sincerely,



Jamie Sanchez
District Manager

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE

CALL-IN NUMBER: 1-888-354-0094

PARTICIPANT PASSCODE: 131 733 0895

**TOSCANA ISLES
COMMUNITY DEVELOPMENT DISTRICT**

2

RESOLUTION 2021-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TOSCANA ISLES COMMUNITY DEVELOPMENT DISTRICT ADOPTING POLICIES REGARDING THE CONDUCT OF MEETINGS OF THE BOARD AND PROVIDING FOR AN EFFECTIVE DATE.

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

WHEREAS, the District owns and maintains numerous common areas within its boundaries, and the District is governed by the Toscana Isles Community Development District Board of Supervisors (the “**Board**”); and

WHEREAS, the Board desires to adopt policies with respect to meetings of the Board.

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

Section 1. Board of Supervisors Meeting Policies. The Board hereby adopts the following policies for the conduct of Board meetings:

- a) Board Supervisors and members of the public shall use respectful tones and words when they are addressing the Board, the public, or District Staff.
- b) Board Supervisors and members of the public should avoid repetitive or redundant questions or comments.
- c) Questions, comments, and other communications may not be directed to an individual, but rather should be addressed to the meeting chairperson and should relate to agenda items and discussion topics.
- d) District Staff will record any questions raised at the meeting and will provide a response at a subsequent Board meeting after District staff has had time to research the question.
- e) Degrading, uncomplimentary, or disrespectful remarks about an individual in any way may result in the adjournment of the Board meeting.
- f) Agenda items or discussion topics must pertain to District business.
- g) The Board meeting should be limited to one hour unless the Board votes to extend the time limit of the Board meeting. Time frames for discussion for each agenda item will be provided by the District Manager on the agenda. Unless approved by the Board, the time period allotted to each agenda item shall be followed, with remaining time at the conclusion of a meeting being made available to address topics which were not concluded during the meeting. Agenda items not concluded at a meeting shall be addressed at the following Board meeting.
- h) Agenda items should be submitted to the District Manager nine days prior to the Board meeting date.

- i) Questions based on agenda items should be provided to the District Manager at least two business days in advance of the Board meeting to allow for time to prepare a response. Time permitting, responses may be available at the Board meeting, otherwise questions and corresponding responses will be deferred until the following Board meeting

Section 2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED AS OF THE 27TH DAY OF JANUARY, 2021.

Attest:



Name: Daniel Rom
Assistant Secretary

**Toscana Isles Community
Development District**



Alex Hays
Chair of the Board of Supervisors

**TOSCANA ISLES
COMMUNITY DEVELOPMENT DISTRICT**

MINUTES

DRAFT

**MINUTES OF MEETING
TOSCANA ISLES
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Toscana Isles Community Development District held a Regular Meeting on November 1, 2023, at 10:00 a.m., at the Toscana Isles Amenity Center, 100 Maraviya Blvd., Venice, Florida 34275.

Present were:

Scott Blaser	Chair
Bill Contardo	Vice Chair
Paul Schmitt	Assistant Secretary
James Collins	Assistant Secretary
Michael Traczuk	Assistant Secretary

Also present were:

Cindy Cerbone (via telephone)	District Manager
Jamie Sanchez	Wrathell, Hunt and Associates, LLC (WHA)
Vivek Babbar (via telephone)	District Counsel
Shawn Leins (via telephone)	District Engineer
Diane Jochum	Resident/HOA Board Member

Residents present:

Nancy Gibson	Jim Tenney	Thomas Hart	Lisa Hart	Joanne Koscielniak
Bill Ambrose	Dennis Koroll	Jeff Munzing	Irwin Block	Raymond Foxwell
Other Residents				

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Ms. Sanchez called the meeting to order at 10:01 a.m.

All Supervisors were present.

SECOND ORDER OF BUSINESS

Discussion: Resolution 2021-05, Policies Regarding the Conduct of Meetings of the Board [3 minutes]

41 Mr. Baser read portions of Resolution 2021-05 concerning conduct in CDD meetings.

42

43	THIRD ORDER OF BUSINESS	Discussion/Consideration:	Meeting
44		Duration [1.05 hour]	

45

46 Mr. Blaser hoped to conduct the meeting within 1.05 hours.

47

48	FOURTH ORDER OF BUSINESS	Consideration of Resolution 2024-01,
49		Adopting Revised Policies Relating to Golf
50		Carts on District Property; Designating
51		Certain District Roads and Areas for Golf
52		Cart Use; Providing for Conflicts,
53		Severability, and an Effective Date [5
54		minutes]

55

56 This item was presented following the Fifth Order of Business.

57

58	FIFTH ORDER OF BUSINESS	Approval of September 6 2023 Public
59		Hearing and Regular Meeting Minutes [2
60		minutes]

61

62 **On MOTION by Mr. Schmitt and seconded by Mr. Collins, with all in favor, the**
 63 **September 6, 2023 Public Hearing and Regular Meeting Minutes, as presented,**
 64 **were approved.**

65

66

- 67 **▪ Consideration of Resolution 2024-01, Adopting Revised Policies Relating to Golf Carts**
- 68 **on District Property; Designating Certain District Roads and Areas for Golf Cart Use;**
- 69 **Providing for Conflicts, Severability, and an Effective Date [5 minutes]**

70 **This item, previously the Fourth Order of Business, was presented out of order.**

71 Mr. Babbar stated Resolution 2024-01 depicting policy changes with respect to golf carts
72 and raising the age limit to 18. Some requirements and language were streamlined to ensure
73 compliance with State laws.

74 **Mr. Blaser opened Public Comments.**

75 Resident and HOA Board Member Diane Jochum noted that the HOA adopted the same
76 policies pertaining to age limits, including permits, and adopted the registration requirement,

77 which is done at the office at no cost. Mr. Blaser asked if the CDD needs to incorporate the HOA
78 policy into the CDD Policy. Mr. Babber stated it is already covered under Section 7e.

79 A resident asked if the State requires insurance on the golf carts. It was noted that
80 Section 7B requires proper insurance; some think it is homeowner's insurance that covers it.

81 Resident Irwin Block asked how the registration requirement will be enforced. Ms.
82 Sanchez stated it is an HOA question; she suggested speaking to Ms. Jochum after the meeting.

83 Having reviewed statutes, Mr. Babbar stated that low speed vehicles require liability
84 insurance. He noted that golf cart usage in the CDD is a privilege, not a right.

85 A resident asked about a policy for golf carts and asked why it does not require
86 insurance on motorcycles, motorized bikes and skateboards. It was noted that those are
87 governed by Florida Law and golf cart usage is regulated by local governmental entities.

88 **Mr. Blaser closed Public Comments.**

89

90 **On MOTION by Mr. Schmitt and seconded by Mr. Collins, with all in favor,**
91 **Resolution 2024-01, Adopting Revised Policies Relating to Golf Carts on District**
92 **Property; Designating Certain District Roads and Areas for Golf Cart Use;**
93 **Providing for Conflicts, Severability, and an Effective Date, was adopted.**

94

95

96 **SIXTH ORDER OF BUSINESS**

Chairman's Opening Remarks [5 minutes]

97

98 Mr. Blaser deferred his remarks to after Juniper Landscaping's (Juniper) update.

99

100 **SEVENTH ORDER OF BUSINESS**

Public Comments [15 minutes]

101

102 Resident Nancy Gibson asked about the study to determine ownership/responsibilities
103 of the CDD and the HOA. Ms. Sanchez stated that will be covered later in the meeting.

104 Resident Dennis Koroll asked if it is the responsibility of the CDD or HOA to install and
105 pay for weight limit signs on bridges. He thinks the District Engineer stated the weight capacity
106 is 20 to 25 tons. He asked for signage with that information to be installed on the bridge. Ms.
107 Sanchez stated that the District Engineer can provide a response, if available; otherwise, it will
108 be provided at the next meeting. Regarding Mr. Blaser's comment that the Florida Department

109 of Transportation (FDOT) determines the appropriateness of signs, Mr. Korol voiced his opinion
110 that FDOT regulations should not matter if the homeowners want signs posted.

111 Mr. Block voiced concern about liability litigation. He believes posting a weight limit sign
112 has a significant risk mitigation on the CDD; in the event of trucks damaging the bridge, the
113 burden becomes on the party who caused the damage.

114 A resident asked for the CDD to provide the drawings for the clubhouse and guardhouse
115 to the HOA. He thinks it will be helpful when mechanical and control issues arise.

116 Ms. Sanchez read the following email from Mr. Leins regarding the bridges:

117 "As far as the weight limits on bridges and required signage; the design of these
118 bridges meet FDOT standards with a weight capacity of 20 to 25 tons. Whether
119 to post signs or not would be an HOA call, but there are not too many vehicles
120 that exceed those limits. A fully loaded cement truck could exceed those limits,
121 but they would be using a construction entrance."

122 Mr. Leins affirmed the above statement.

123 A resident stated that cement and sod trucks are accessing through the south gate and
124 not adhering to the sign directing construction traffic to the north gate. Asked who oversees
125 the gates, Mr. Blaser stated that it is the HOA.

126 Mr. Blaser asked if the CDD should research liability concerning the bridges. Mr. Babbar
127 stated that the Agreement with the HOA covers liability and incidents. The District Engineer
128 confirmed that the CDD is not liable and, if the CDD was required, then it would have more
129 liability. The CDD has completed its research as to its contractual and legal obligation.

130 It was noted that information about the missing stop signs and whether the signs are
131 FDOT compliant will be addressed later in the meeting.

132

133 **EIGHTH ORDER OF BUSINESS**

**Update: Juniper Landscaping Sabal Palm
Warranty Work [5 minutes]**

134

135

136 In his absence, Ms. Sanchez presented Mr. Scappatura's email list of the following
137 outstanding items:

138 ➤ The remaining punch list items from Mr. Schmitt have not been completed.

- 139 ➤ A few more palms on Soliera need bracing.
140 ➤ A few more holes need to be filled.
141 ➤ Two piles of 2x4's need to be picked up.

142 Mr. Blaser asked Mr. Babber about the next step regarding legal action. Mr. Babber
143 stated he will contact Ms. Sanchez offline to review Juniper's actions to determine if a phone
144 call or demand letter is needed.

145 Mr. Blaser referred to Line 114 of the last meeting minutes and asked Ms. Sanchez if
146 Juniper is backing out of Mr. Scappatura's response about addressing outstanding items. Ms.
147 Sanchez stated she could not determine that from Mr. Scappatura's recent email.

148 Mr. Schmitt reviewed the sabal palm warranty terms with Juniper, paying Juniper to
149 address hurricane related damages, Mr. Scappatura's verbal commitment to fill the holes and
150 remove stakes and Juniper's unwillingness to finish the punch list items, since the HOA
151 terminated them.

152 Suggestions to address this matter included having the HOA get the work done and
153 charge the CDD and/or filing a claim with Juniper's insurance carrier for not fulfilling the
154 contract. The consensus was for Mr. Babber to send a letter to Mr. DaMont, at Juniper, to
155 include certain language and to appoint Mr. Schmitt as the contact person.

156

157 **NINTH ORDER OF BUSINESS**

**Acceptance of Unaudited Financial
Statements as of September 30, 2023 [3
minutes]**

158

159

160

161 **On MOTION by Mr. Contardo and seconded by Mr. Collins, with all in favor, the**
162 **Unaudited Financial Statements as of September 30, 2023, were accepted.**

163

164

165 **TENTH ORDER OF BUSINESS**

Staff Reports [10 minutes]

166

167 **A. District Counsel: Straley Robin Vericker**

168 Mr. Babbar stated he received a request for a Shade Session within a Public Meeting to
169 discuss the 2022 litigation involving Wisdom Properties, LLC versus the CDD, HOA and
170 Developer. A request was made for full mediation and to discuss the settlement offer.

171 Mr. Babbar formally requested a Shade Session for advice concerning the litigation; the
172 subject matter will be confined to settlement negotiations and strategy sessions related to the
173 litigation and expenditures.

174 The notice for the Shade Session will include the Board Members, CDD Staff with
175 relevant information, Mr. Schmitt, District Counsel, Defense Counsel and the District Engineer.
176 Members of the public cannot attend this portion of the meeting. A Court Reporter will
177 transcribe the meeting, which will be made public once litigation has concluded.

178

179 **On MOTION by Mr. Contardo and seconded by Mr. Schmitt, with all in favor,**
180 **holding a Shade Session on Wednesday, December 6, 2023 at 9:00 a.m., at the**
181 **Toscana Isles Amenity Center, 100 Maraviya Blvd., Venice, Florida 34275, and**
182 **authorizing District Counsel to arrange the newspaper advertisement and**
183 **engage a Court Reporter, was approved.**

184

185

186 **B. District Engineer: AM Engineering, LLC**

187 • **Inspection Report Regarding CDD Ownership**

188 Mr. Leins presented the Inspection Report dated October 27, 2023 and responded to
189 questions about recommendations to address safety matters noted in his Report, such as
190 installing signage and landscaping or fencing at dead end streets. A Board Member asked if
191 reflectors can be installed around the curbs to illuminate the islands. Mr. Leins replied
192 affirmatively and stated another option is to use reflective paint.

193 Mr. Schmitt noted broken curbs and scars in the asphalt roadways need to be repaired.
194 He voiced his belief that the top coat is not typically installed on roadways until construction is
195 completed and asked why the protocol changed with construction still ongoing. Mr. Leins
196 stated asphalt lifts are done both ways and there is no requirement to do the roads in two lifts.

197 Mr. Schmitt asked if the CDD can have the builder repair the damaged roadways. Mr.
198 Babbar stated the CDD has no recourse unless there is a latent defect or it is not the best
199 recommended practice. The CDD can send a letter to the Developer/contractor but, if the City
200 and County requirements were met and it failed, they have sufficient defenses supporting that
201 they did what they were obligated to do and complied with those requirements.

202 Mr. Babbar and Mr. Leins addressed questions about recourse, which involves obtaining
203 evidence to prove which party is responsible for repairing damaged roadways and sidewalks.

204 Regarding the irrigation system issues, Ms. Sanchez recalled that the Board approved
205 engaging a third party to assess the system after completion of Mr. Liens’ Inspection Report.

206 Discussion ensued about identifying which improvements were paid for with bond funds
207 and water quality testing being excluded from the scope, which affects the irrigation system.

208 Mr. Liens confirmed that the traffic signs are FDOT compliant.

209 A Board Member thinks the CDD should know who repaired the roads and sidewalks
210 and how they were repaired before sending a letter to the Developer/Builder. A Board Member
211 voiced their belief that the CDD will receive information once the letter is sent. Ms. Sanchez
212 was asked to research who previously performed the repairs.

213

On MOTION by Mr. Traczuk and seconded by Mr. Schmitt, with all in favor, authorizing District Counsel to draft and send a letter to the Developer/Builder asking for the roadways, gutters and sidewalks damaged during construction to be repaired, was approved.

218

219

220 **Supervisor Collins left the meeting at 11:11 a.m.**

221 **C. District Manager: Wrathell, Hunt and Associates, LLC**

- 222 • **NEXT MEETING DATE: December 6, 2023 at 10:00 AM**

- 223 ○ **QUORUM CHECK**

224

225	ELEVENTH ORDER OF BUSINESS	Board Members’ Comments/Requests [2
226		minutes]

227

228 This item was presented following the Twelfth Order of Business.

229

230	TWELFTH ORDER OF BUSINESS	Public Comments [15 minutes]
-----	----------------------------------	-------------------------------------

231

232 Ms. Gibson noted that the sidewalk on Soliera was repaired a few weeks ago and
233 concrete was spilled on the driveways.

234 Resident Thomas Hart voiced his belief that curbing was funded with CDD bond funds
235 and that the curbs were replaced more than once because the neighbors photographed the
236 damaged areas and complained. He thinks the Curbcos invoice should show the repairs made.

237 Ms. Jochum voiced her opinion that copying Mr. Peshkin on the letter to Juniper might
238 push Juniper to expedite completion of the outstanding items, since it was his construction
239 warranty. She suggested scheduling a final walkthrough with the CDD, HOA and Juniper, to
240 ensure all parties are on the same page before signing off that any repairs are completed.

241 Resident Jeff Munzing asked if the CDD knew Juniper had a problem with irrigation, as
242 he thinks that the roadways' transverse cracking could have been prevented if the contractor
243 proceeded with the original plans. He suggested the community submit pictures to the CDD of
244 how the roads were paved and of troubled areas and that the Developer should have an expert
245 with them on the walkthrough to identify failed roads. In his opinion, the current condition will
246 not last to the 20-year life expectancy as noted in the Reserve Study. He thinks the CDD should
247 hold all parties accountable.

248 **▪ Board Members' Comments/Requests [2 minutes]**

249 **This item, previously the Eleventh Order of Business, was presented out of order.**

250 Mr. Traczuk stated his belief that the Builder or Developer should make the repairs and
251 that the CDD and/or HOA should not fund the repairs.

252 Mr. Schmitt clarified an earlier comment that, when the CDD expends funds, those
253 funds originate from the homeowners' assessments.

254 Mr. Blaser asked for clarification as to how the CDD pays for items that the HOA
255 maintains. Ms. Sanchez stated she would email the information.

256 Regarding payment, Mr. Blaser voiced his opinion that the CDD should find out who was
257 on the CDD Board at that time.

258

259 **THIRTEENTH ORDER OF BUSINESS**

Adjournment

260

261

262

263

On MOTION by Mr. Blaser and seconded by Mr. Schmitt, with all in favor, the meeting adjourned at 11:24 a.m.
--

264
265
266
267
268

Secretary/Assistant Secretary

Chair/Vice Chair

**TOSCANA ISLES
COMMUNITY DEVELOPMENT DISTRICT**

**UNAUDITED
FINANCIAL
STATEMENTS**

**TOSCANA ISLES
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
OCTOBER 31, 2023**

**TOSCANA ISLES
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
OCTOBER 31, 2023**

	General Fund	Debt Service Fund Series 2014	Debt Service Fund Series 2018	Total Governmental Funds
ASSETS				
Cash	\$ 72,143	\$ -	\$ -	\$ 72,143
Investments				
Reserve	-	710,363	804,077	1,514,440
Prepayment	-	118	713	831
Revenue	-	719,149	787,113	1,506,262
Total assets	<u>\$ 72,143</u>	<u>\$1,429,630</u>	<u>\$1,591,903</u>	<u>\$ 3,093,676</u>
LIABILITIES				
Liabilities:				
Accounts payable	\$ 6,776	\$ -	\$ -	\$ 6,776
Total liabilities	<u>6,776</u>	<u>-</u>	<u>-</u>	<u>6,776</u>
FUND BALANCES				
Restricted for:				
Debt service	-	1,429,630	1,591,903	3,021,533
Assigned				
Three months working capital	41,772	-	-	41,772
Unassigned	23,595	-	-	23,595
Total fund balances	<u>65,367</u>	<u>1,429,630</u>	<u>1,591,903</u>	<u>3,086,900</u>
Total liabilities and fund balances	<u>\$ 72,143</u>	<u>\$ 1,429,630</u>	<u>\$ 1,591,903</u>	<u>\$ 3,093,676</u>

**TOSCANA ISLES
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED OCTOBER 31, 2023**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy	\$ -	\$ -	\$ 139,582	0%
Interest and miscellaneous	1	1	-	N/A
Total revenues	<u>1</u>	<u>1</u>	<u>139,582</u>	0%
EXPENDITURES				
Professional & administrative				
Supervisor's fees	-	-	12,000	0%
FICA	-	-	918	0%
Management/accounting/recording	4,287	4,287	43,721	10%
Debt service fund accounting	-	-	7,725	0%
Legal	-	-	36,000	0%
Engineering	-	-	5,000	0%
Audit	-	-	4,400	0%
Arbitrage rebate calculation	-	-	750	0%
Dissemination agent	167	167	2,000	8%
Trustee	-	-	11,236	0%
Telephone	17	17	200	9%
Postage	-	-	500	0%
Printing & binding	42	42	500	8%
Legal advertising	-	-	1,200	0%
Annual special district fee	175	175	175	100%
Insurance	8,467	8,467	9,167	92%
Contingencies/bank charges	24	24	1,000	2%
Website	705	705	705	100%
ADA website compliance	-	-	210	0%
Total professional & administrative	<u>13,884</u>	<u>13,884</u>	<u>137,407</u>	10%
Other fees & charges				
Tax collector	-	-	2,181	0%
Total other fees & charges	<u>-</u>	<u>-</u>	<u>2,181</u>	0%
Total expenditures	<u>13,884</u>	<u>13,884</u>	<u>139,588</u>	10%
Excess/(deficiency) of revenues over/(under) expenditures	(13,883)	(13,883)	(6)	
Fund balances - beginning	79,250	79,250	62,329	
Assigned				
Three months working capital	41,772	41,772	41,772	
Unassigned	23,595	23,595	20,551	
Fund balances - ending	<u>\$ 65,367</u>	<u>\$ 65,367</u>	<u>\$ 62,323</u>	

**TOSCANA ISLES
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2014
FOR THE PERIOD ENDED OCTOBER 31, 2023**

	Current Month	Year To Date	Budget	% of Budget
REVENUES				
Assessment levy	\$ -	\$ -	\$ 785,537	0%
Interest	5,766	5,766	-	N/A
Total revenues	<u>5,766</u>	<u>5,766</u>	<u>785,537</u>	1%
EXPENDITURES				
Principal	-	-	205,000	0%
Interest	-	-	546,219	0%
Tax collector	-	-	12,274	0%
Total expenditures	<u>-</u>	<u>-</u>	<u>763,493</u>	0%
Excess/(deficiency) of revenues over/(under) expenditures	5,766	5,766	22,044	
Fund balances - beginning	1,423,864	1,423,864	1,381,547	
Fund balances - ending	<u>\$ 1,429,630</u>	<u>\$ 1,429,630</u>	<u>\$ 1,403,591</u>	

**TOSCANA ISLES
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2018
FOR THE PERIOD ENDED OCTOBER 31, 2023**

	Current Month	Year To Date	Budget	% of Budget
REVENUES				
Assessment levy	\$ -	\$ -	\$ 1,086,623	0%
Interest	6,766	6,766	-	N/A
Total revenues	<u>6,766</u>	<u>6,766</u>	<u>1,086,623</u>	1%
EXPENDITURES				
Principal	-	-	265,000	0%
Interest	-	-	795,991	0%
Tax collector	-	-	16,978	0%
Total expenditures	<u>-</u>	<u>-</u>	<u>1,077,969</u>	0%
Excess/(deficiency) of revenues over/(under) expenditures	6,766	6,766	8,654	
Fund balances - beginning	1,585,137	1,585,137	1,532,589	
Fund balances - ending	<u>\$ 1,591,903</u>	<u>\$ 1,591,903</u>	<u>\$ 1,541,243</u>	

**TOSCANA ISLES
COMMUNITY DEVELOPMENT DISTRICT**

**STAFF
REPORTS**

TOSCANA ISLES COMMUNITY DEVELOPMENT DISTRICT

BOARD OF SUPERVISORS FISCAL YEAR 2023/2024 MEETING SCHEDULE

LOCATION

Toscana Isles Amenity Center, 100 Maraviya Blvd, Venice, Florida 34275

DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 4, 2023 CANCELED	Regular Meeting	10:00 AM
November 1, 2023	Regular Meeting	10:00 AM
December 6, 2023	Special Meeting and Attorney-Client Session Shade Meeting	9:00 AM
December 6, 2023	Regular Meeting	10:00 AM
January 3, 2024	Regular Meeting	10:00 AM
February 7, 2024	Regular Meeting	10:00 AM
March 6, 2024	Regular Meeting	10:00 AM
April 3, 2024	Regular Meeting	10:00 AM
May 1, 2024	Regular Meeting	10:00 AM
June 5, 2024	Regular Meeting	10:00 AM
July 3, 2024	Regular Meeting	10:00 AM
August 7, 2024	Regular Meeting	10:00 AM
September 4, 2024	Regular Meeting	10:00 AM