

*Scenic Terrace North
Community Development District*

Meeting Agenda

February 15, 2023

AGENDA

Scenic Terrace North

Community Development District

219 E. Livingston St., Orlando, Florida 32801

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

February 8, 2023

**Board of Supervisors
Scenic Terrace North
Community Development District**

Dear Board Members:

A regular Board of Supervisors Meeting of the **Scenic Terrace North Community Development District** will be held on **Wednesday, February 15, 2023 at 1:30 PM** at **346 E. Central Ave., Winter Haven, FL 33880.**

Zoom Video Link: <https://us06web.zoom.us/j/85340831802>

Zoom Call-In Number: 1-646-876-9923

Meeting ID: 853 4083 1802

Following is the advance agenda for the meeting:

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period (¹Speakers will fill out a card and submit it to the District Manager prior to the beginning of the meeting)
3. Approval of Minutes of the November 16, 2022 Audit Committee and Board of Supervisors Meetings
4. Consideration of Subordination Easement Agreement
5. Ratification of Engagement Letter for Fiscal Year 2022 Audit Services with Grau & Associates
6. Ratification of Contract Agreement with Polk County Property Appraiser
7. Ratification of 2023 Data Sharing and Usage Agreement with Polk County Property Appraiser
8. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet & Income Statement
9. Other Business
10. Supervisors Requests and Audience Comments
11. Adjournment

¹ Comments will be limited to three (3) minutes

MINUTES

**MINUTES OF MEETING
SCENIC TERRACE NORTH
COMMUNITY DEVELOPMENT DISTRICT**

The Audit Committee meeting of the Board of Supervisors of the Scenic Terrace North Community Development District was held Wednesday, **November 16 , 2022** at 1:30 p.m. at 346 E. Central Avenue, Winter Haven, Florida.

Present for the Audit Committee were:

Rennie Heath
Daniel Arnette
Chuck Cavaretta
Pat Hudson *joined late*

Also present were:

Jill Burns
Lauren Gentry

District Manager, GMS
District Counsel, KE Law Group

FIRST ORDER OF BUSINESS

Roll Call

Ms. Burns called the meeting to order and called the roll.

SECOND ORDER OF BUSINESS

Public Comment Period

There were no members of the public present for the meeting.

THIRD ORDER OF BUSINESS

**Review of Proposals and Tally of Audit
Committee Members Rankings**

A. DiBartolomeo, McBee, Hartley & Barnes

B. Grau & Associates

Ms. Burns stated that the District received two proposals for auditing services from DiBartolomeo, McBee, Hartley, & Barnes and Grau & Associates. The Board had ranking sheets available, and Mr. Cavaretta gave a brief summary of the rankings. Both firms scored equally in the first four criteria categories and Grau & Associates scored higher in the price category due to their cost being slightly lower than DiBartolomeo's. It is the Board's recommendation to rank Grau & Associates #1. Ms. Burns stated for the record that Pat Hudson joined the meeting.

On MOTION by Mr. Cavaretta, seconded by Mr. Heath, with all in favor, Ranking Grau & Associates as Ranked One, was approved.

FOURTH ORDER OF BUSINESS

Adjournment

Ms. Burns adjourned the meeting.

On MOTION by Mr. Heath, seconded by Mr. Cavaretta, with all in favor, the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

**MINUTES OF MEETING
SCENIC TERRACE NORTH
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Scenic Terrace North Community Development District was held Wednesday, **November 16, 2022** at 1:35 p.m. at 346 E. Central Avenue, Winter Haven, Florida.

Present and constituting a quorum:

Rennie Heath
Daniel Arnette
Chuck Cavaretta
Pat Hudson

Chairman
Assistant Secretary
Assistant Secretary
Assistant Secretary

Also present were:

Jill Burns
Lauren Gentry

District Manager, GMS
District Counsel, KE Law Group

FIRST ORDER OF BUSINESS

Roll Call

Ms. Burns called the meeting to order and called the roll. Four Board members were present constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

There were no members of the public present for the meeting.

THIRD ORDER OF BUSINESS

**Approval of Minutes of the September 21,
2022 Board of Supervisors and Audit
Committee Meetings**

Ms. Burns presented the minutes from the September 21, 2022 Board of Supervisors and Audit Committee meetings and asked for any changes or corrections from the Board. There being no changes, she asked for a motion of approval.

On MOTION by Mr. Heath, seconded by Ms. Hudson, with all in favor, the Minutes of the September 21, 2022 Board of Supervisors

meeting and the September 21, 2022 Audit Committee meeting, were approved.

FOURTH ORDER OF BUSINESS**Acceptance of the Rankings of the Audit Committee and Authorizing Staff to Send Notice of Intent to Award**

Ms. Burns stated that at the Audit Committee meeting that was previously held, the Board ranked Grau & Associates one and this motion will accept that ranking and authorize staff to send a notice of intent to award the contract to Grau & Associates. This will also authorize the Chair to sign the contract.

On MOTION by Mr. Cavaretta, seconded by Mr. Heath, with all in favor, Acceptance of the Rankings of the Audit Committee and Authorizing Staff to Send Notice of Intent to Award to Grau & Associates, was approved.

FIFTH ORDER OF BUSINESS**Staff Reports****A. Attorney**

Ms. Gentry had nothing further for the Board.

B. Engineer

There being none, the next item followed.

C. District Manager's Report**i. Approval of Check Register**

Ms. Burns stated that the check register was included in the agenda for review. She noted that it was through September 30th and the total amount was \$11,902.92. She asked for a motion to approve.

On MOTION by Mr. Heath, seconded by Mr. Cavaretta, with all in favor, the Check Register, was approved.

ii. Balance Sheet & Income Statement

Ms. Burns stated that the financials were included in the agenda package for review and that there was no action needed.

SIXTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

SEVENTH ORDER OF BUSINESS

**Supervisors Requests and Audience
Comments**

There being none, the next item followed.

EIGHTH ORDER OF BUSINESS

Adjournment

Ms. Burns adjourned the meeting.

On MOTION by Mr. Heath, seconded by Mr. Arnette, with all in favor, the meeting was adjourned.
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Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

This instrument prepared under the direction of:
R. Wade Allen, Administrator
Polk County Real Estate Services
P.O. Box 9005, Drawer RE 01
Bartow, Florida 33831-9005
Prepared by: Jennifer Corley
Project Name: Powerline Road
Project Number:

SUBORDINATION AGREEMENT

This Agreement entered into this _____ day of _____, 2023, by and between **POLK COUNTY**, a political subdivision of the State of Florida, whose Post Office Box is: Post Office Box 9005, Bartow, Florida 33831-9005 (hereinafter "COUNTY"), Scenic Terrace North Community Development District, a local unit of special purpose government, with a mailing address of 219 E. Livingstone Street, Orlando, Florida 32801 ("DISTRICT") and **DUKE ENERGY FLORIDA, LLC**, a Florida limited liability company D/B/A **DUKE ENERGY**, as successor to, Florida Power Corporation, a Florida Corporation d/b/a Progress Energy Florida, Inc., whose mailing address 3300 Exchange Place, Lake Mary, FL 32746, (hereinafter "UTILITY").

WITNESSETH

WHEREAS, the UTILITY presently has an interest in certain lands (hereinafter the "Lands") that have been determined necessary for the proposed road and roadway improvements for Powerline Road, (hereinafter the "Project"); and

WHEREAS, the DISTRICT will be constructing certain roadway improvements and utility improvements upon a portion of the Lands, ("District Project"); and

WHEREAS, the proposed use of these Lands for the Project and the District Project will require the subordination of the interest claimed in such Lands by the UTILITY to the COUNTY and DISTRICT; and

WHEREAS, at the request of the COUNTY and DISTRICT, the UTILITY has agreed to subordinate its interest in such Lands as described in "**ATTACHMENT A**" attached hereto and made a part hereof.

NOW, THEREFORE, in consideration of the mutual covenants and promises of the parties hereto, UTILITY, DISTRICT and COUNTY agree as follows:

UTILITY hereby subordinates, to the interest of COUNTY and DISTRICT, their successors or assigns, any and all of its interest in the Lands as follows, viz:

SEE ATTACHMENT "A"

Parcel Number	Encumbrance	Date	From	Book/Page
	Easement			

PROVIDED that the UTILITY has the following rights:

1. The UTILITY shall have the right to construct, operate, maintain, improve, add to, upgrade, remove, and relocate facilities on, within, and upon the lands described herein in accordance with the established Polk County right-of-way permitting process. Any new construction or relocation of facilities within the Lands described in attached "Attachment A" shall be subject to prior approval by the COUNTY and DISTRICT. Should the COUNTY or DISTRICT fail to approve any new construction or relocation of facilities by the UTILITY or require the UTILITY to alter, adjust, or

relocate its facilities located within the Lands described herein, the COUNTY hereby agrees to pay the cost of such alteration, adjustment or relocation, including, but not limited to, the cost of acquiring appropriate replacement easements.

2. The UTILITY shall have a reasonable right to enter upon the lands described herein for the purposes outlined in paragraph 1 above including the right to trim and remove where necessary such trees, brush, and growth which might endanger or interfere with such facilities, provided that such rights do not in any way interfere with the operation and safety of the COUNTY's or DISTRICTS facilities.
3. The UTILITY agrees to repair any damage to COUNTY or DISTRICT facilities resulting from the UTILITY's use of the Lands described in attached Attachment "A".
4. The COUNTY agrees to repair any damage to UTILITY facilities resulting from the COUNTY's use of the Lands described in attached Attachment "A".
5. This Agreement may be executed in original or electronic counterparts, each of which shall be deemed to be an original, and of which together shall constitute one and the same instrument.

IN WITNESS WHEREOF, the COUNTY has caused these presents to be executed in its name through its Board of County Commissioners, signing by and through its Chairman, authorized to execute same by Board action on the _____ day of _____, 2023.

COUNTY:

ATTEST:
Stacy M. Butterfield
Clerk to the Board

Polk County, Florida

By: _____
Deputy Clerk

By: _____
Martha Santiago, Chairman
Board of County Commissioners

This _____ day of _____, 2022.

Reviewed as to form and legality

Name
County Attorney's Office

Date

IN WITNESS WHEREOF, the DISTRICT has caused these presents to be executed in its name through its Board of Supervisors, signing by and through its Chairman, authorized to execute same by Board action on the _____ day of _____, 2023.

DISTRICT:

ATTEST:
Jill Burns
Secretary

SCENIC TERRACE NORTH
COMMUNITY DEVELOPMENT
DISTRICT, a local unit of special
purpose government.

By: _____
Jill Burns

By: _____
Warren K. Heath II, Chairman
Board of Supervisors

This _____ day of _____, 2022.

IN WITNESS WHEREOF, the UTILITY has caused these presents to be executed in its name by and through its authorized executive officer, on behalf of the Company, on the ____ day of _____, 2022.

UTILITY:

Signed, sealed and delivered
in the presence of:
(Signature of two witnesses required by Florida Law)

DUKE ENERGY FLORIDA, LLC, a Florida limited liability company D/B/A **DUKE ENERGY**

Witness

By: _____

Printed Name

Printed Name, Title

Witness

Printed Name

STATE OF _____

COUNTY OF _____

THE FOREGOING instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization, on this ____ day of _____, 2022, by _____, as _____ of **DUKE ENERGY FLORIDA, LLC**, a Florida limited liability company D/B/A **DUKE ENERGY**, on behalf of the company. He/She is personally known to me or has produced as identification.

(SEAL)

Notary Public

Printed Name

Commission Number and Expiration Date

SECTION V



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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

November 18, 2022

Board of Supervisors
Scenic Terrace North Community Development District
219 East Livingston Street
Orlando, FL 32801

We are pleased to confirm our understanding of the services we are to provide Scenic Terrace North Community Development District, City of Haines City, Florida ("the District") for the fiscal year ended September 30, 2022, with an option for four (4) additional annual renewals. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Scenic Terrace North Community Development District as of and for the fiscal year ended September 30, 2022, with an option for four (4) additional annual renewals. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

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

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

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

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

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

Audit Objectives

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

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

Examination Objective

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

Other Services

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

Management Responsibilities

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

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

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

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

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

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

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

Audit Procedures—General

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

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

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

Audit Procedures—Internal Control

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

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

Audit Procedures—Compliance

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

Engagement Administration, Fees, and Other

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

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

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

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

This agreement provides for a contract period of one (1) year with the option of four (4) additional, one-year renewals upon the written consent of both parties. Our fee for these services will not exceed \$3,200 for the September 30, 2022 audit. The fees for the fiscal years 2023, 2024, 2025 and 2026 will not exceed \$3,300, \$3,400, \$3,500 and \$3,600, respectively, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued.

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

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

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

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

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2019 peer review report accompanies this letter.

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

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Scenic Terrace North Community Development District.

By:  _____

Title: Chairman

Date: 11/18/2022



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



Peer Review
Program

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

February 20, 2020

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

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, 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, 2022. 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
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

SECTION VI

CONTRACT AGREEMENT

This Agreement made and entered into on Tuesday, December 6, 2022 by and between the Scenic Terrace North Community Development District, a local unit of special purpose government of the State of Florida hereinafter referred to as the 'Special District', and Marsha M. Faux, Polk County Property Appraiser, a Constitutional Officer of the State of Florida, whose address is 255 North Wilson Ave., Bartow, FL 33830, hereinafter referred to as the 'Property Appraiser'.

1. Section [197.3632](#) Florida Statutes, provides that special assessments of non-ad valorem taxes levied by the Special District may be included in the assessment rolls of the County and collected in conjunction with ad valorem taxes as assessed by the Property Appraiser. Pursuant to that option, the Property Appraiser and the Special District shall enter into an agreement providing for reimbursement to the Property Appraiser of administrative costs, including costs of inception and maintenance, incurred as a result of such inclusion.
2. The parties herein agree that, for the 2023 tax year assessment roll, the Property Appraiser will include on the assessment rolls such special assessments as are certified to her by the Scenic Terrace North Community Development District.
3. The term of this Agreement shall commence on January 1, 2023 or the date signed below, whichever is later, and shall run until December 31, 2023, the date of signature by the parties notwithstanding. This Agreement shall not automatically renew.
4. The Special District shall meet all relevant requirements of Section [197.3632](#) & [190.021](#) Florida Statutes.
5. The Special District shall furnish the Property Appraiser with up-to-date data concerning its boundaries and proposed assessments, and other information as requested by the Property Appraiser to facilitate in administering the non-ad valorem assessment in question. Specifically, if assessments will be included on the 2023 TRIM Notice, the Special District shall provide **proposed assessments no later than Friday, July 14, 2023**. The Special District's assessments shall, as far as practicable, be uniform (e.g. one uniform assessment for maintenance, etc.) to facilitate the making of the assessments by the mass data techniques utilized by the Property Appraiser.
6. The Special District shall certify to the Property Appraiser the Special District's annual installment and levy **no later than Friday, September 15, 2023**. The Property Appraiser shall, using the information provided by the Special District, place the Special District's non ad-valorem special assessments on properties within the district for inclusion on the 2023 tax roll.
7. The Property Appraiser shall be compensated by the Special District for the administrative costs incurred in carrying out this Agreement at the rate of 1% of the amount levied on the TRIM Notice or if the TRIM Notice is not used, the rate shall be 1% of the amount levied on the 2023 tax roll. For the TRIM Notice, the Property Appraiser will require **payment on or before Friday, September 15, 2023** for processing within the Property Appraiser budget year (October 1st – September 30th).
8. If the actual costs of performing the services under this agreement exceed the compensation provided for in Paragraph 7, the amount of compensation shall be the actual costs of performing the services under this agreement.
9. If tax roll corrections are requested by the Special District, the Property Appraiser shall be compensated by the Special District for the administrative costs incurred at the rate of \$5.00 for each tax roll correction exceeding ten (10) corrections per tax year.

The Special District shall indemnify and hold harmless, to the extent permitted by Florida law and without waiving its right of any applicable sovereign immunity, the Property Appraiser and all respective officers, employees, agents and instrumentalities from any and all liability, losses or damages, including attorneys' fees and costs of defense, which the Property Appraiser and all respective officers, employees, agents or instrumentalities may incur as a result of claims, demands, suits, causes of actions or proceedings of any kind or nature arising out of, relating to or resulting from the negligent or intentional acts or omissions of the Special District or its employees, agents, servants, partners, principals, or subcontractors arising out of, relating to, or resulting from the performance of the Agreement. The Special District shall pay all claims and losses in connection therewith and shall investigate and defend all claims, suits or actions of any kind or nature in the name of the Property Appraiser where applicable, including appellate proceedings, and shall pay all costs, judgments, and attorneys' fees which may issue thereon.

EXECUTED By:



Special District Representative

Jill Burns

Print name

District Manager

1/9/2023

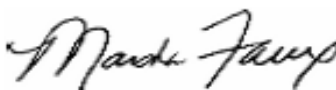
Title

Date

Marsha M. Faux, CFA, ASA

Polk County Property Appraiser

By:



Marsha M. Faux, Property Appraiser

SECTION VII



Marsha M. Faux, CFA, ASA
POLK COUNTY PROPERTY APPRAISER
2023 Data Sharing and Usage Agreement

SCENIC TERRACE NORTH CDD

This Data Sharing and Usage Agreement, hereinafter referred to as "**Agreement**," establishes the terms and conditions under which the **SCENIC TERRACE NORTH CDD**, hereinafter referred to as "**agency**," can acquire and use Polk County Property Appraiser data that is exempt from Public Records disclosure as defined in [FS 119.071](#).

As of July 1, 2021, the Florida Public Records Exemptions Statute was amended as it relates to the publicly available records maintained by the county property appraiser and tax collector. As a result, exempt (aka confidential) parcels and accounts have been added back to our website and FTP data files. No owner names, mailing addresses, or official records (OR) books and pages of recorded documents related to these parcels/accounts, appear on the Property Appraiser's website or in FTP data files. In addition, the Polk County Property Appraiser's mapping site has been modified to accommodate the statutory change. See Senate Bill 781 for additional information.

For the purposes of this Agreement, all data is provided. It is the responsibility of the agency to apply all statutory guidelines relative to confidentiality.

The confidentiality of personal identifying information including: names, mailing address and OR Book and Pages owned by individuals that have received exempt / confidential status, hereinafter referred to as "**confidential data**," **will be protected as follows:**

1. The **agency** will not release **confidential data** that may reveal identifying information of individuals exempted from Public Records disclosure.
2. The **agency** will not present the **confidential data** in the results of data analysis (including maps) in any manner that would reveal personal identifying information of individuals exempted from Public Records disclosure.
3. The **agency** shall comply with all state laws and regulations governing the confidentiality and exempt status of personal identifying and location information that is the subject of this Agreement.
4. The **agency** shall ensure any employee granted access to **confidential data** is subject to the terms and conditions of this Agreement.
5. The **agency** shall ensure any third party granted access to **confidential data** is subject to the terms and conditions of this Agreement. Acceptance of these terms must be provided in writing to the **agency** by the third party before personal identifying information is released.

The term of this Agreement shall commence on **January 1, 2023** and shall run until **December 31, 2023**, the date of signature by the parties notwithstanding. **This Agreement shall not automatically renew.** A new agreement will be provided annually to ensure all responsible parties are aware of and maintain the terms and conditions of this Data Sharing and Usage Agreement.

In witness of their agreement to the terms above, the parties or their authorized agents hereby affix their signatures.

POLK COUNTY PROPERTY APPRAISER

SCENIC TERRACE NORTH CDD

Signature: 

Signature: 

Print: Marsha M. Faux CFA, ASA

Print: Jill Burns

Title: Polk County Property Appraiser

Title: District Manager

Date: December 1, 2022

Date: 1/9/2023

Please email the signed agreement to pataxroll@polk-county.net.

SECTION VIII

SECTION C

SECTION 1

Scenic Terrace North Community Development District

Summary of Check Register

October 01, 2022 through December 31, 2022

Fund	Date	Check No.'s	Amount
General Fund	10/6/22	50-55	\$ 3,036.50
	10/21/22	56-57	\$ 3,952.02
	10/26/22	58	\$ 1,001.11
	11/17/22	59-61	\$ 10,303.06
	11/22/22	62-65	\$ 800.00
	11/30/22	66	\$ 255.00
	12/8/22	67-68	\$ 2,108.00
	12/14/22	69-71	\$ 4,445.43
Total Amount			\$ 25,901.12

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	2/07/23	PAGE	1
*** CHECK DATES 10/01/2022 - 12/31/2022 ***														
SCENIC TERRACE NORTH GENERAL														
BANK A GENERAL FUND														

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
10/06/22	00014	9/21/22 CC092120	202209 310-51300-11000	BOS MEETING 9/21/22	*	200.00	
				CHUCK CAVARETTA			200.00 000050
10/06/22	00012	9/21/22 DA092120	202209 310-51300-11000	BOS MEETING 9/21/22	*	200.00	
				DANIEL ARNETTE			200.00 000051
10/06/22	00004	10/05/22 4310	202209 310-51300-31500	GENERAL COUNSEL SEPT 22	*	2,036.50	
				KE LAW GROUP, PLLC			2,036.50 000052
10/06/22	00007	9/21/22 LS092120	202209 310-51300-11000	BOS MEETING 9/21/22	*	200.00	
				LAUREN SCHWENK			200.00 000053
10/06/22	00010	9/21/22 PH092120	202209 310-51300-11000	BOS MEETING 9/21/22	*	200.00	
				PATRICIA J HUDSON			200.00 000054
10/06/22	00013	9/21/22 RH092120	202209 310-51300-11000	BOS MEETING 9/21/22	*	200.00	
				RENNIE HEATH			200.00 000055
10/21/22	00002	10/03/22 87486	202210 310-51300-54000	SPECIAL DISTRICT FEE FY23	*	175.00	
				DEPARTMENT OF ECONOMIC OPPORTUNITY			175.00 000056
10/21/22	00001	10/01/22 14	202210 310-51300-34000	MANAGEMENT FEES OCT 22	*	3,062.50	
		10/01/22 14	202210 310-51300-35200	WEBSITE ADMIN OCT 22	*	100.00	
		10/01/22 14	202210 310-51300-35100	INFORMATION TECH OCT 22	*	150.00	
		10/01/22 14	202210 310-51300-31300	DISSEMINATION SVC OCT 22	*	416.67	
		10/01/22 14	202210 310-51300-51000	OFFICE SUPPLIES OCT 22	*	5.33	
		10/01/22 14	202210 310-51300-42000	POSTAGE OCT 22	*	42.52	
				GOVERNMENTAL MANAGEMENT SERVICES			3,777.02 000057
10/26/22	00005	9/30/22 00049246	202209 310-51300-48000	NOT CDD MEETING 9/21/22	*	306.56	
		9/30/22 00049246	202209 310-51300-48000	NOT AUDIT MTG 9/27/22	*	359.25	

STNO SCENIC TERRACE NRUIZ

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
		9/30/22	00049246 202209 310-51300-48000 NOT MTG DATES 9/28/22		*	335.30	
				CA FLORIDA HOLDINGS, LLC			1,001.11 000058
11/17/22	00015	9/19/22	2175175- 202208 310-51300-31100 ENGINEER SERVICES AUG 22		*	2,045.00	
		10/19/22	2188748- 202209 310-51300-31100 ENGINEER SERVICES SEPT 22		*	1,492.50	
				DEWBERRY ENGINEERS INC			3,537.50 000059
11/17/22	00001	11/01/22	15 202211 310-51300-34000 MANAGEMENT FEES NOV 22		*	3,062.50	
		11/01/22	15 202211 310-51300-35200 WEBSITE ADMIN NOV 22		*	100.00	
		11/01/22	15 202211 310-51300-35100 INFORMATION TECH NOV 22		*	150.00	
		11/01/22	15 202211 310-51300-31300 DISSEMINATION SVC NOV 22		*	416.67	
		11/01/22	15 202211 310-51300-51000 OFFICE SUPPLIES NOV 22		*	.21	
		11/01/22	15 202211 310-51300-42000 POSTAGE NOV 22		*	3.99	
				GOVERNMENTAL MANAGEMENT SERVICES			3,733.37 000060
11/17/22	00004	9/09/22	4185 202208 310-51300-31500 BOUNDARY AMENDMENT AUG 22		*	1,285.50	
		10/04/22	4267 202209 310-51300-31500 BOUNDARY AMENDMENT SEPT22		*	1,634.50	
		11/10/22	4772 202210 310-51300-31500 GENERAL COUNSEL OCT 22		*	112.19	
				KE LAW GROUP, PLLC			3,032.19 000061
11/22/22	00014	11/16/22	CC111620 202211 310-51300-11000 BOS MEETING 11/16/22		*	200.00	
				CHUCK CAVARETTA			200.00 000062
11/22/22	00012	11/16/22	DA111620 202211 310-51300-11000 BOS MEETING 11/16/22		*	200.00	
				DANIEL ARNETTE			200.00 000063
11/22/22	00010	11/16/22	PH111620 202211 310-51300-11000 BOS MEETING 11/16/22		*	200.00	
				PATRICIA J HUDSON			200.00 000064
11/22/22	00013	11/16/22	RH111620 202211 310-51300-11000 BOS MEETING 11/16/22		*	200.00	
				RENNIE HEATH			200.00 000065
				STNO SCENIC TERRACE NRUIZ			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
11/30/22	00015	11/14/22 2201882-	202210 310-51300-31100	ENGINEER SERVICES OCT 22	*	255.00	
				DEWBERRY ENGINEERS INC			255.00 000066
12/08/22	00015	10/19/22 2188748-	202209 300-36600-10100	ENGINEER SVCD SEPT 22	*	1,535.00	
		11/14/22 2201882-	202210 310-51300-31100	ENGINEER SVCS OCT 22	*	55.00	
				DEWBERRY ENGINEERS INC			1,590.00 000067
12/08/22	00004	11/10/22 4775	202210 300-36600-10100	BOUNDARY AMENDMENT OCT 22	*	518.00	
				KE LAW GROUP, PLLC			518.00 000068
12/14/22	00001	12/01/22 16	202212 310-51300-34000	MANAGEMENT FEES DEC 22	*	3,062.50	
		12/01/22 16	202212 310-51300-35200	WEBSITE ADMIN DEC 22	*	100.00	
		12/01/22 16	202212 310-51300-35100	INFORMATION TECH DEC 22	*	150.00	
		12/01/22 16	202212 310-51300-31300	DISSEMINATION SVC DEC 22	*	416.67	
		12/01/22 16	202212 310-51300-51000	OFFICE SUPPLIES DEC 22	*	2.56	
		12/01/22 16	202212 310-51300-42000	POSTAGE DEC 22	*	1.14	
				GOVERNMENTAL MANAGEMENT SERVICES			3,732.87 000069
12/14/22	00004	12/12/22 5134	202211 310-51300-31500	GENERAL COUNSEL NOV 22	*	406.00	
				KE LAW GROUP, PLLC			406.00 000070
12/14/22	00005	11/30/22 00050960	202211 310-51300-48000	NOT BOS MEETING 11/9/22	*	306.56	
				CA FLORIDA HOLDINGS, LLC			306.56 000071
TOTAL FOR BANK A						25,901.12	
TOTAL FOR REGISTER						25,901.12	

STNO SCENIC TERRACE NRUIZ

SECTION 2

Scenic Terrace North
Community Development District

Unaudited Financial Reporting
December 31, 2022



Table of Contents

1	<hr/>	Balance Sheet
2	<hr/>	General Fund
3	<hr/>	Month to Month

Scenic Terrace North
Community Development District
Combined Balance Sheet
December 31, 2022

		<i>General Fund</i>
Assets:		
<u>Cash:</u>		
Operating Account	\$	20,981
Due From Developer	\$	56
Due From Other	\$	1,250
Total Assets	\$	22,287
Liabilities:		
Accounts Payable	\$	311
Total Liabilites	\$	311
Fund Balance:		
Unassigned	\$	21,976
Total Fund Balances	\$	21,976
Total Liabilities & Fund Balance	\$	22,287

Scenic Terrace North
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending December 31, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 12/31/22	Thru 12/31/22	Variance
<u>Revenues:</u>				
Developer Contributions	\$ 258,666	\$ 25,111	\$ 25,111	\$ -
Boundary Amendment Contribution	\$ -	\$ -	\$ 518	\$ 518
Total Revenues	\$ 258,666	\$ 25,111	\$ 25,629	\$ 518
<u>Expenditures:</u>				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 12,000	\$ 3,000	\$ 800	\$ 2,200
Engineering	\$ 15,000	\$ 3,750	\$ 565	\$ 3,185
Attorney	\$ 25,000	\$ 6,250	\$ 518	\$ 5,732
Annual Audit	\$ 4,000	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -
Arbitrage	\$ 450	\$ -	\$ -	\$ -
Dissemination	\$ 5,000	\$ -	\$ -	\$ -
Trustee Fees	\$ 4,041	\$ -	\$ -	\$ -
Management Fees	\$ 36,750	\$ 9,188	\$ 9,188	\$ -
Information Technology	\$ 1,800	\$ 450	\$ 450	\$ -
Website Maintenance	\$ 1,200	\$ 300	\$ 300	\$ -
Postage & Delivery	\$ 1,000	\$ 250	\$ 48	\$ 202
Insurance	\$ 5,625	\$ 5,625	\$ 5,375	\$ 250
Printing & Binding	\$ 1,000	\$ 250	\$ -	\$ 250
Legal Advertising	\$ 10,000	\$ 2,500	\$ 307	\$ 2,193
Other Current Charges	\$ 5,000	\$ 1,250	\$ -	\$ 1,250
Boundary Amendment Expenses	\$ -	\$ -	\$ 574	\$ (574)
Office Supplies	\$ 625	\$ 156	\$ 8	\$ 148
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 133,666	\$ 33,144	\$ 18,307	\$ 14,837
<u>Operations & Maintenance</u>				
Playground Lease	\$ 25,000	\$ -	\$ -	\$ -
Field Contingency	\$ 100,000	\$ -	\$ -	\$ -
Total Operations & Maintenance:	\$ 125,000	\$ -	\$ -	\$ -
Total Expenditures	\$ 258,666	\$ 33,144	\$ 18,307	\$ 14,837
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ 7,322	
Fund Balance - Beginning	\$ -		\$ 14,654	
Fund Balance - Ending	\$ -		\$ 21,976	

Scenic Terrace North
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Developer Contributions	\$ -	\$ 25,000	\$ 111	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	25,111
Boundary Amend Contribution	\$ -	\$ 518	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	518
Total Revenues	\$ -	\$ 25,518	\$ 111	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	25,629
Expenditures:													
<u>General & Administrative:</u>													
Supervisor Fees	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	800
Engineering	\$ 310	\$ 255	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	565
Attorney	\$ 112	\$ 406	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	518
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Assessment Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Dissemination	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Management Fees	\$ 3,063	\$ 3,063	\$ 3,063	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	9,188
Information Technology	\$ 150	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	450
Website Maintenance	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	300
Postage & Delivery	\$ 43	\$ 4	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	48
Insurance	\$ 5,375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,375
Printing & Binding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Legal Advertising	\$ -	\$ 307	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	307
Other Current Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Boundary Amendment Expenses	\$ 518	\$ 56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	574
Office Supplies	\$ 5	\$ 0	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	175
Total General & Administrative:	\$ 9,851	\$ 5,140	\$ 3,316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	18,307
<u>Operations & Maintenance</u>													
Playground Lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Field Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Operations & Maintenance:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures	\$ 9,851	\$ 5,140	\$ 3,316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	18,307
Excess (Deficiency) of Revenues over Expenditures	\$ (9,851)	\$ 20,378	\$ (3,205)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7,322